M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2423 Press ~~Mis.~~

270.274

Dated 17—12—1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 17th December 1860.

o. 273. Read the following Proceedings of the Board of Revenue, dated 30th November 1860, No. 5,610 :—

ad the following letter from W. E. COCHRANE, Esq., Collector of Sea Customs, Madras, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated 6th November 1860, No. 618.

SIR,

1. I have the honor to acknowledge Proceedings Board of Revenue, dated 20th ultimo, . 4,818, forwarding copy of a letter from the Deputy Inspector General of Hospitals M. and soliciting that a Microscope and appliances imported by that gentleman, ex "Thracian," may be passed duty free, and in reply to state that under the spirit* of the Calcutta rule, Dr. Lovell's request cannot be complied with.

Proceedings Board of Revenue, dated 20th February 1860, *No.* 903.

2. Under Act X of 1860, the Microscope and appliances are liable to 10 per cent. duty oks are, however, entitled to pass free.

1. The Calcutta rule referred to is that "Engineering and Mathematical instruments nported by Public Companies are as a general rule charged with duty."

2. The Board do not consider that the spirit of this rule requires that scientific instruts imported by a professional gentleman in the service of Government for personal use and ntific research should be charged with duty. Rather they consider that under the spirit he rule which declares books to be free of duty, such instruments in such cases as the present ld be exempt, and they resolve, therefore, to recommend to Government that the Collector ea Customs be instructed to pass Dr. Lovell's Microscope and its appurtenances free of duty.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Sub-Secretary.*

274. ORDER THEREON, 17th December 1860, No. 2,423.

The Governor in Council is pleased to authorize Dr. Lovell's Microscope and its appurnces being passed free of duty.

(Signed) J. D. SIM,
Acting Secretary to Government.

No. 5,610.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 30th November 1860.

Read the following letter from W. E. COCHRANE, Esq., Collector of Sea Customs, Madras, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated 6th November 1860, No. 618:—

1. I have the honor to acknowledge Proceedings Board of Revenue, dated 20th ultimo, No. 4,818, forwarding copy of a letter from the Deputy Inspector General of Hospitals M. and C. soliciting that a Microscope and appliances imported by that gentleman, ex "Thracian," may be passed duty free, and in reply to state that under the spirit* of the Calcutta rule, Dr. Lovell's request cannot be complied with.

* Proceedings Board of Revenue, dated 20th February 1860, No. 903.

2. Under Act X of 1860 the Microscope and appliances are liable to 10 per cent. duty. Books are, however, entitled to pass free.

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1. The Calcutta rule referred to is that "Engineering and Mathematical instruments imported "by Public Companies are as a general rule charged with duty."

2. The Board do not consider that the spirit of this rule requires that Scientific instruments imported by a professional gentleman in the service of Government for personal use and scientific research should be charged with duty. Rather they consider that under the spirit of the rule which declares Books to be free of duty, such instruments in such cases as the present should be exempt, and they resolve, therefore, to recommend to Government that the Collector of Sea Customs be instructed to pass Dr. Lovell's Microscope and its appurtenances free of duty.

(A true Copy and Extract.)

Acting Secretary.

To J. D. Sim, Esq., Acting Secretary to Government, R. D.

Copy to W. E. Cochrane, Esq., Collector of Sea Customs, Madras.
„ to Dr. Lovell, through Messrs. Oakes and Co.

Exd. J. Wright.

Rev. 1860 Department
Rec.d from Govt for December
No. 2836

Proceedings of the
Board of Revenue

Dated 30th November 1860
Desp.d 5th ——
Rec.d 6th —— Do. ——.

No. 3610.

Submitting a letter
from the Collector of Sea
Customs and recommending
that he be instructed to pass
Dr. Lovell's Microscope and
its appurtenances free of duty.

No. 273 & 274.

No. 2423. 17th December
Will mr order

No. 2423

His Governor in Council
is pleased to authorize Dr. Lovell's
microscope and its appurtenances
being passed free of duty.

I. D. L

For Sec. Govt
17th Dec. 1860.

12 Copies
To the Board of Revenue Dis.d 18