

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	595	Press
		Mis.
	78-79	
Dated	19-4-1866..	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
for the month of April 1860.*

No. 78. Read the following letter from P. GRANT, Esq., Collector of Malabar, to T. PYCROFT, Esq., Chief Secretary to Government, Fort St. George, dated Calicut, 3rd April 1860, No. 26:—

In forwarding the enclosed address from Messrs. Brice and Co. of Cochin, I deem it proper to submit, for the information of Government, the following brief narrative of the case to which it refers.

2. Messrs. Brice and Co. applied to me for the refund of the duty* levied by the Manager of Sea Customs at Cochin on 210 bales of Hemp, which were shipped for Alleppy, a foreign port, in January last, but which, they stated, were to be transhipped thence for Calcutta.

3. I called upon them to produce a certificate from the Sea Customs authority at Alleppy, testifying to the actual transshipment of the article in question for the former Port.

They produced this document, which, it will be observed, forms the enclosure to their present address.

I then referred the matter to the Collector of Sea Customs at Madras, requesting his opinion whether their application for the refund of the duty could be complied with.

In reply he stated, that "according to law, the Hemp was liable to duty on Export to Alleppy, and to the payment of Import duty on Import at Calcutta," adding that I "have not authority to refund the duty paid. The matter was closed when the goods were Exported, and the vessel on which the Hemp was exported, received its clearance."

4. Under this view of the case, I did not feel authorized to return the duty claimed, and can, therefore, only pursue an opposite course of action on the receipt of Orders from Government to that effect.

No. 79. ORDER THEREON, 19th April 1860, No. 595.

Under the new Customs Act, No. X of 1860, this Government has no power to decide in this case: the appeal should be addressed by the aggrieved party to the Secretary to the Government of India in the Revenue Department.

(Signed) J. D. BOURDILLON,
Secretary to Government.

I certify that 210. Two hundred and ten
Bales of Gimp has been Imported by Sea from the
British Port of Cochin during this month and has
now been Exported on the American Ship "Highland"
Sherman Master hence to Calcutta

Master Attends
Office Alleppey
24th February 1860

Hugh Campbell
American Agent
Master Attendant

Cochin 30th March 1860
Malabar.

J. Percroft Esquire

Chief Secretary to Government
Fort St. George

Sir,

We have the honor to request that you will bring the following subject before the Right Hon^{ble} the Governor in Council.

In the latter part of January last, we shipped per Native Craft to Allephey Two hundred and ten Bales of Salient & Shamp (purchased by us here for a Calcutta House) to be transhipped there on board of the ship "Highlander" Captⁿ Sherman bound for Calcutta.

Allephey being a foreign Port, the Customs Manager here, charged the usual Export duty, namely Rupees 94 ^{as per bill} on the hump, and we had again to pay Duty at Allephey to the Hon^{ble} the Government, namely Rupees 125 ^{as per bill}.

The hump was shipped at Allephey for Calcutta as per Certificate enclosed from the Customs Manager, Master Attendant &c. of the Port.

Yours faithfully
W. addressed P. Grant Esquire,

Collector of Malabar, praying that he would
remist the Duty charged by the Customs Au-
thorities here on the ground that the hemp
was bought in British territory and exported
actually to a British Port in India, namely
Calcutta. - But we have received a reply
from Mr. Grant to the effect that he is not
authorized to refund the Duty paid.

We would therefore appeal to
His Lordship in Council, and pray that he
would consider the grievance we complain
of. - The question is one of grave import.
to this Port, inasmuch that although
very small, so short a distance apart, and
being so noted for its facilities for ships
loading there at all seasons of the year,
might be of very great advantage to Cochin
and goods from this passing through the
British and Portuguese territories exempted
from Duty.

It being further the duty of His Lordship
in Council will be fit to order a refund
of the duty paid here on above goods viz Rs 94 & 5.

We have the honor to be
Your most obedient servant.
J. M. Clerk of the Council
M. S.

"received its clearance."

4. Under this view of the case,
I did not feel authorized to return
the duty claimed, & can therefore
only pursue an opposite course of
action on the receipt of orders
from Government to that effect.

I have the honor to be,
Sir,
Your most obedient servant.

R. M. Clerk
Collector.

