M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 934 Press ~~Mis.~~

61-62

Dated 6. 6. 1860.

Not to be folded or roughly handled

No. 61. Read the following Proceedings of the Board of Revenue, dated 18th May 1860, No. 2,406 :—

Read letter from the Collector of Sea Customs, Madras, dated 1st May 1860, No. 256 (In Con., 2nd May 1860, No. 2,020.)

Read again Proceedings of Government, dated 8th May 1860, Revenue Department, No. 738. (In Con., 9th May 1860, No. 2,159.)

1. The Collector seeks the Board's sanction for refunding certain excess duty paid on goods short shipped.

2. There seems no doubt whatever that the refund sought is justly due, but by Act XXIX of 1855, and by their Proceedings, dated 16th September 1858, No. 1,268, Government delegated to the Board certain powers which were then possessed by themselves including the disposal of all such questions as the present, and although that Act has not been repealed, still as the new Customs Act X of 1860, provides that all appeal from the decision of the Collector or chief Revenue authority of the port shall be to the Governor General in Council, and as the Government of Madras have decided in their Proceedings above recorded that under the latter Act *they* have no power to pass any order in such cases, the Board do not think that they can any longer hold themselves competent to exercise the delegated authority and resolve to direct the Collector of Sea Customs to obtain the sanction he requires from the Supreme Government if he cannot act without the permission of superior authority.

In Con., 18*th September* 1858, *No.* 4,180.

(A true Extract.)

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

No. 62. ORDER THEREON, 6th June 1860, No. 934.

Ordered to be recorded.

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

No. 2,406.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 18th May 1860.

Read letter from the Collector of Sea Customs, Madras, dated 1st May 1860, No. 256.

(In Con., 2nd May 1860, No. 2,020.)

Read again Proceedings of Government, dated 8th May 1860, R. D., No. 738.

(In Con., 9th May 1860, No. 2,159.)

The Collector seeks the Board's sanction for refunding certain excess duty paid on goods short shipped.

2. There seems no doubt whatever that the refund sought is justly due, but by Act XXIX of 1855, and by their Proceedings, dated 16th September 1858, No. 1,268, Government delegated to the Board certain powers which were then possessed by themselves including the disposal of all such questions as the present, and although that Act has not been repealed, still as the new Customs Act X of 1860, provides that all appeal from the decision of the Collector or chief Revenue authority *of* the port shall be to the Governor General in Council, and as the Government of Madras have decided in their Proceedings above recorded that under the latter Act *they* have no power to pass any order in such cases, the Board do not think that they can any longer hold themselves competent to exercise the delegated authority, and resolve to direct the Collector of Sea Customs to obtain the sanction he requires from the Supreme Government if he cannot act without the permission of superior authority.

In Con., 18th September 1858, No. 4,180.

(A true Extract.)

Sub-Secretary.

To W. E. Cochrane, Esq., Collector of Sea Customs, Madras.

Copy to J. D. Bourdillon, Esq., Secretary to Government, R. D., for information.

Exd. J. Wright.

10th May/60 Nos 114 & 115.

Rev. 1860 Department

Pro: of Govt for June.

No 1167.

Proceedings of the

Board of Revenue

Dated 18th }
Desp. 28th } May 1860.
Rec. 29 }

No 2406.

No 934.

Recorded.

6th June 1860.

Submitting for information Copy of the Board's Proceedings passed on a letter from the Collector of Sea Customs Madras directing him to obtain the sanction of the Supreme Government for refunding certain excess duty paid on goods short shipped if he cannot act with the permission of Superior authority.

No 61 & 62.

C 30 May. R 5 June

Recorded