M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1521	Press ~~Mis.~~
430. 431	
Dated 31. 7. 1861.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 31st July 1861.

No. 430. Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Chepauk, 9th July 1861, No. 3,610 :—

SIR,

1. In continuation of my letter, dated 24th June 1861, No. 3,276, proposing certain additions to the "Free List" of Imports, I am directed by the Board to recommend that the importation of "seeds and plants intended *bonâ fide* for agricultural or horticultural purposes" be declared free.

2. It was formerly the practise in this Presidency to pass such articles free of duty, but as they are not distinctly exempted by Act X. of 1860, or by any order of Government subsequent to the passing of that Act, and as it has been declared that all previous exemptions not renewed were to be considered at an end, the Acting Collector of Sea Customs considers himself no longer at liberty to maintain the previous practise.

See Proceedings of Government, dated 15th August 1859, No. 1,091, R. D.

3. A case has recently occurred where a Wardian case of plants imported from Australia by a gentleman owning an extensive plantation on the Hills has been held liable to duty, and the Board need scarcely point out how difficult it must be to assess the value on such articles, and how opposed it is to good policy to place any impediment whatever in the way of the trial of new plants or the introduction of valuable products into this country.

4. They at the same time do not feel themselves at liberty to authorize an exemption not sanctioned by higher authority, and they are fully sensible of the advantage of securing uniformity of practise in such matters.

5. They, therefore, have directed me to bring the subject under the consideration of Government.

Ordered that the following letter be despatched.

No. 431. From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Home Department, dated 31st July 1861, No. 1,521.

SIR,

1. I have the honor, under the orders of His Excellency the Governor in Council, to submit for the orders of the Government of India, copy of a letter from the Board of Revenue dated 9th July 1861, No. 3,610, recommending that "seeds and plants imported *bonâ fide* for agricultural or horticultural purposes," and not for sale or use in any other way, be exempted from Customs duty.

2. I am to add that the Government fully agree with the Board of Revenue in their opinion, that it is opposed to good policy to place any impediment whatever in the way of introducing new plants or valuable products into this country, and recommend that the proposition of the Board be sanctioned, or that the Board may be authorized by a special order in each case, to remit the Customs duties at present leviable on such articles.

Rev Departt

No 1521.

To
4 Copies
Bill 1st.

The Secretary to the Govt of India
Home Department

Sir,

I have the honor under the orders of His Excellency the Governor in Council to submit for the orders of the Government of India, copy of a letter from the Board of Revenue dated 9th July 1870 No 3610 recommending that seeds and Plants imported bona fide for horticultural agricultural purposes & not for sale or use in any shape may be exempted from Customs duty.

2 I am to add that the Government

July

The Duty is 10 per cent ad valorem. Seeds imported by Societies for gratuitous distribution are free.

fully agree with the
Board of Revenue in
their opinion that it is
opposed to good policy
to place any impedi-
ment whatever in the
way of ~~the introduction of~~ introducing
new Plants or ~~the~~
~~introduction of~~ valuable
products into this
country - and recom-
mend that the
proposition of the Bd
be sanctioned or that
they may be authorized
by a special order in each case
remit the Customs
duties at present le-
viable on such articles.

J. D'S

~~Lord Stanley~~
31st July 1861

NB. The Govt still
have this power under
Sect XVII act VI of
1844. which stands
unrepealed. Subjects
duty under the new
Customs System Govt
could not exercise
that power except in
cases of individual
hardship. JD.

Revenue 1861 Deptt.
Pro: of Govt for July.

No 1521.

To the Secretary to the
Govt of India
Home Departt.
Dy 31st July 1861.

Forwd Govt of India Dy 25th
Ps Ltrs/ No Cr 2487 dy 22.
Oct. No. 2026

Applying to Govt of
India for sanction to
exempt seeds and Plants
imported bonâ fide for
Agricultural & Horticult-
-ural purposes from
Customs duty as proposed
by the Board.

Copy of Ltr from Govt
dated 25th Sept
with the accounts

26.27
27-6-59
19-20
15-8-59

No 30 & 31.

From the Bd of Revr dy 24 June
1861 No 1581.
G.O Nos 295-96 dy 22-7-61