M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1985	Press Mis.
186-187	
Dated 14-10-186/.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 14th October 1861.

No. 186. Read the following Proceedings of the Board of Revenue, dated 12th September 1861, No. 4,957:—

Read the following letters from the Acting Collector of Sea Customs, dated 20th and 31st August 1861, Nos. 418 and 439.

(In Cons. 20th August and 2nd September 1861, Nos. 5,325 and 5,591.)

In Cons. 17th and 27th August 1861, Nos. 5,245 and 5,473.

1. Ordered that the above papers be submitted to Government, with reference to their Proceedings, dated 16th and 26th August 1861, Nos. 1,655 and 1,705, Revenue Department, and with the Board's recommendation that the privilege of importing free of duty printing paper *bona fide* for the use of the Society, which is sought by the Religious Tract Society, and the Society for Promoting Christian Knowledge, be conceded on the same terms as are required from the Auxiliary Bible Society

In Cons. 15th June 1840, No. 72.

in Extract Minutes Consultation Nos. 290 and 584, Revenue Department, dated 25th May 1840, and they would extend the privilege to the educational apparatus and materials imported by the latter Society.

2. The object of the Societies is to facilitate the acquirement of useful knowledge, so that the parallel attempted to be drawn by the Acting Collector will not hold good. Neither can the Societies be said to compete with regular tradesmen, when it is only by the aid of liberal subscriptions that they are maintained, and that the works and apparatus which they prepare cannot be procured elsewhere, and are supplied either gratuitously or at very reduced prices to charitable Societies which could not afford to purchase them at a higher rate.

3. The rule laid down by the Supreme Government in 1838, was of course superseded by the special relaxation of it in 1840 by the Home Government for reasons which, in the Board's opinion, apply equally though with diminished force in the present cases.

(A true Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 187. ORDER THEREON, 14th October 1861, No. 1,985.

Ordered that the Board of Revenue be requested to ascertain and report the practice in Calcutta and Bombay in regard to the remission of Customs duty on Stationery, Prints, Maps, &c., imported by similar Societies at those places. The case of the Auxiliary Bible Society is altogether exceptional, and their privilege is expressly restricted to paper imported for printing the Holy Scriptures.

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

In Cons. 20th August 1861, No. 5,325.

From C. COLLETT, Esq., Acting Collector of SEA CUSTOMS,
dated Madras, 20th August 1861, No. 418.

In reply to the order of Government, dated 16th instant, No. 1,655, forwarded for report by the Board under date the 19th idem, No. 4,546, I have the honor to state that I cannot trace the grounds for exempting paper imported by the Bible Society from duty. The order to do so was communicated in a letter from the Board of Revenue, dated the 15th June 1840. It was stated therein to be by the direction of the late Honorable Court of Directors, and it was required that the representatives of the Society should produce a written guarantee that the paper should be exclusively applied to printing the Scriptures. The amount of duty from which the Bible Society has thus been exempted for the last two years, is Rupees 2,613.

2. In a previous letter from the Supreme Government, dated the 31st January 1838, forwarded through the Board (without date) a similar indulgence to the Male Asylum Press was revoked, the principle being laid down that "the grant of these or similar indulgences to any institutions, whether charitable or otherwise, is open to objection, and that the practice had better therefore be discontinued."

3. If permitted to express an opinion on the principle involved in the present application on behalf of the Religious Tract Society, I beg to say that I think it ought to be refused, unless it is proposed to extend the like indulgence to paper imported for printing the religious works of the Hindu and Mohammedan subjects of Government.

4. It is obvious that the revenue remitted to these Societies must be and is made up by the other tax-payers; and remembering who they are, and of what religions, it is a question how far this, partiality to the former is equitable in regard to the latter. The exemption is tantamount to a subscription to the funds of the Society. If it would be deemed indecorous that the name of the Government should appear in the public list of subscribers to the Religious Tract Society, I confess that I am at a loss to conceive how it can be thought right to ask the Government to subscribe indirectly.

Exd. J. Tulloch.

In Cons. 2nd September 1861, No. 5,591.

From C. COLLETT, Esq., Acting Collector of SEA CUSTOMS,
dated Madras, 31st August 1861, No. 439.

In reply to the order of Government, dated the 26th instant, No. 1,705, forwarded by the Board under date the 28th idem, No. 4,687, I have the honor to report that the amount of duty on goods imported by the Society for Promoting Christian Knowledge during the 18 months ending the 30th June 1861, was Rupees 258 only.

2. So far as the request is that of a religious Society which seeks to convert Natives to Christianity, I have nothing to add to the objections I submitted on a similar application from the Religious Tract Society.

Letter to Board of Revenue, dated 20th August 1861, No. 418.

3. As an educational or otherwise useful association, the Society might plausibly ask for exemption; but I respectfully concur in the principle laid down by the Supreme Government* in 1838, that the practice of granting such exemptions to charitable or other institutions is objectionable.

* From Board of Revenue to Collector of Sea Customs, dated 19th July 1838.

4. The following words in paragraph 3, of Mr. Simpson's letter suggest another serious objection to his application :—"The general Public," he says, "have liberty of purchasing from the "Society's Depository on terms only a little higher than sufficient to cover the expenses of Clerk's "salary, &c.;" and again, "This boon would enable them to supply school apparatus at a cheaper "rate." So that the State is asked, by a species of protection, to enable the Society to compete on better terms than it now does with the regular tradesman, who is obliged to pay duty. I doubt how far this can be justifiable.

Exd, J. Tulloch.

No. 4,957.

Proceedings of the Board of Revenue, dated 12th September 1861.

Read the following letters from the Acting Collector of Sea Customs, dated 20th and 31st August 1861, Nos. 418 and 439.

(In Cons. 20th August and 2nd September 1861, Nos. 5,325 and 5,591.)

In Cons. 17th and 27th August 1861, Nos. 5,245 and 5,473.

1. Ordered that the above papers be submitted to Government, with reference to their Proceedings, dated 16th and 26th August 1861, Nos. 1,655 and 1,705, R. D., and with the Board's recommendation that the privilege of importing free of duty printing paper *bona fide* for the use of the Society, which is sought by the Religious Tract Society, and the Society for Promoting Christian Knowledge, be conceded on the same terms as are required from the Auxiliary Bible Society in Extract Minutes Consultation, Nos. 290 and 584, R. D., dated 25th May 1840, and they would extend the privilege to the educational apparatus and materials imported by the latter Society.

In Cons. 15th June 1840, No. 72.

2. The object of the Societies is to facilitate the acquirement of useful knowledge, so that the parallel attempted to be drawn by the Acting Collector will not hold good. Neither can the Societies be said to compete with regular tradesmen, when it is only by the aid of liberal subscriptions that they are maintained, and that the works and apparatus which they prepare cannot be procured elsewhere, and are supplied either gratuitously or at very reduced prices to charitable Societies which could not afford to purchase them at a higher rate.

3. The rule laid down by the Supreme Government in 1838, was of course superseded by the special relaxation of it in 1840 by the Home Government for reasons which, in the Board's opinion, apply equally though with diminished force in the present cases.

(A true Extract.)

Secretary.

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

Copy to C. Collett, Esq., Acting Collector of Sea Customs.

Exd. S. T. Augustin.

1861. Dec. 4th

Enclosure 2 in Proceedings of the Board of Revenue to the Secretary to Govt. R.D. dated 12th September 1861 No. 4957.

Rec. 22nd/61.

Letter from the Collector of Sea Customs to the Board of Revenue dated 31st August 1861. No. 439. regarding free of duty printing paper.

Pro: 27 Feby/1838 No 44 & 45.
25 May/40 No 30.
16 Aug/61 " 252 & 253
26 Aug " " 350. 351.

(9)

Rev 1861. Department.

Pro: of Govt for October

No. 2240

PROCEEDINGS of the BOARD of REVENUE,

Dated 12*th September* 1861.
Despatched. 19 ——
Received. 20 ——

E-2-

From Govt Dept No 2905
in Rev 24 Dec/61 No 2380

No. 4,957.

Submitting with remarks certain letters from the Collector of Sea Customs bearing on the privilege sought by certain Societies of importing free of duty printing paper required by them.

No 186 & 187.

4 October Rec'd

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With an order

No 1985. 14 October

Should refer to Despatch to be made out in readiness for the signature of the Secretary to the Board

Written for the Board

No 1985

W Ly

Resolved that the Board of Revenue be requested to ascertain and report upon the practice in Calcutta and other Presidency Towns in regard to the rate of Customs duty on Station[ery] Prints, Maps &c. imported by the Similar Societies at those places.

The case of the Auxiliary Bible Society is altogether exceptional and their privilege is expressly restricted to paper imported for printing the Holy Scriptures.

Govt Dept 3
14 Oct/61 No
14 Copies
To the Board of Rev: Dept