M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2345 Press Mis.

208-209

Dated 23-12-1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 23rd December 1861.

No. 208. Read the following letter from R. A. DALYELL, Esq., Sub-Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Chepauk, 28th November 1861, No. 6,592:—

SIR,

1. I am directed by the Board of Revenue to acknowledge the receipt of Proceedings of Government, dated 1st March 1861, No. 474, Revenue Department, communicating copy of a letter from the Government of India, dated 13th February preceding, with enclosures having reference to the reduction of the Import duty on Rum from Rupees 3 to Rupees 2-4 per Imperial gallon, and to submit for the consideration of Government the following report.

In Cons. 4th March 1861, No. 1,374.

2. The Board deemed it advisable to obtain the opinion of some of the Officers in the Provinces, and the Collectors of those Districts in which the manufacture of Rum by the European process is carried on have all expressed their opinion that the proposed reduction in the rate of duty would not in any way affect the manufacture of the article, nor would it be likely to cause any loss of Customs revenue in the Provinces, as Rum has not been imported for some years at any of the ports in those Districts.

3. The late Collector of Sea Customs was also of opinion that it would be well to assimilate the duties levied in Bengal and Madras, and reports that the revenue derived from the duty on this article is so small that the loss will be inconsiderable. He also alluded to the permission granted in Order of the Government of India to ship Rum free of duty as ships' stores on all vessels clearing for foreign ports, and solicited instructions as to the continuance of the present Madras rule, of permitting it to be shipped free as stores for all vessels, irrespective of destination; but the Board would be averse to any change in the present system pending the introduction of the consolidated Customs Bill.

4. With reference, therefore, to the Customs revenue, or the Home manufacture of the article, there would be no objection at all to the proposed reduction of duty from Rupees 3 to Rupees 2-4 per Imperial gallon; but as pointed out by the Collector of Madras, such a measure is very likely seriously to injure the Abkarry Revenue of the Town of Madras.

5. The system under which this Revenue is realized was explained in the Board's letter to Government, dated 23rd November 1859, No. 4,791, communicated to the Government of India, with Mr. Secretary Bourdillon's letter, dated 17th December 1859, No. 1,716, and it was then shown that even with the present rate of duty, Colombo Arrack retailed at Madras under the Abkarry licenses competed at a disadvantage with imported foreign spirits, and any reduction of the duty on them would of course increase that disadvantage.

6. On these grounds, therefore, the Board direct me to report that they are not prepared to recommend any reduction in the duty at present levied on any description of foreign spirits.

No. 209. ORDER THEREON, 23rd December 1861, No. 2,345.

Ordered that the Board of Revenue be requested to submit as early as possible a statement of Imports of Foreign spirits for five years.

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

No. 6,592.

From R. A. DALYELL, Esq., Sub-Secretary to the Board of Revenue,

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

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6. On these grounds, therefore, the Board direct me to report that they are not prepared to recommend any reduction in the duty at present levied on any description of foreign spirits.

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

R. A. Dalyell

Sub-Secretary.

Revenue Board Office,
Chepauk,
28th November 1861.

Exd. J. Wright.

19th Dec 59 No 84-86
Rec 1st March 60 No 6-7

Pro: of the Bd of Revd
18 January 62 No 168 in

No 208 & 209.

Rev 1861 Department
Pro: of Govt for December

No. 2863

From
The Sub-Secretary to the Board of Revenue,
To
The Secretary to Government R. D.

Dated 28th *November* 1861.
Despatched. 5 December
Received. 6 do

No. 6592.

Reporting that the Board are not prepared to recommend any reduction in the duty at present levied on any description of foreign spirits.

No 2345. 23 December
With an Order

No 2345

Ordered that the Board of Revenue be requested to submit as early as possible a statement of Imports of Foreign spirits for five years

Fort St George
23rd Dec 61

14 Copies
Bd of Revenue Circ 24th