

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 955	Press
464 465	Mis.
Dated 29 4 1861.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
29th April 1861.*

No. 464. Read the following letter from H. BELL, Esq., Under Secretary to the Government of Bengal, to the Secretary to the Government of Fort Saint George, dated Fort William, 9th April 1861, No. 171 A :—

SIR,

I am directed to forward, for the information of the Government of Madras, the accompanying Extract, paragraphs 10 and 11, of a letter from the Officiating Secretary to the Board of Revenue, No. 588, dated the 6th November last, on the subject of allowing a remission of duty on account of leakage of Rum during a voyage from one Indian Port to another. The rate of allowance proposed by the Board has met with the approval of this Government.

P.S.—Extracts of correspondence with the Government of India, are also forwarded for information.

Extract of a letter from H. L. DAMPIER, Esq., Officiating Secretary to the Board of Revenue, to the Secretary to the Government of Bengal, No. 588, dated 6th November 1860.

Paragraph 10. The Petitioners further complain that no allowance is made for the leakage of Rum during a voyage from one Indian Port to another, and that the duty is levied on the full quantity shipped, which is sometimes as much as 20 per cent. above the quantity which is landed in the cask; and they pray that duty be levied on the actual quantity found in the cask when landed. The attention of the Board has lately been drawn to this subject. They concur with the Petitioners that duty should be levied on the quantity which passes into the market and on no more; but it is obvious that the mode of levying the duty desired by the Petitioners is inadmissible. If duty were only to be levied on the quantity actually landed in the casks, beyond the good faith of the parties concerned, there could be no check against the Rum being consumed while the ship was in harbour, or being re-landed and smuggled into the market free of duty.

11. The only safe way of attaining the object desired is by fixing a percentage to be allowed for leakage, which will vary according to the length of the voyage, and this principle the Board have adopted; it is, no doubt, a matter of difficulty to fix what shall be a fair average allowance, as the amount of leakage is affected by the temperature, the make and age of the casks, the weather which the vessel meets with and numerous other causes, but the percentage of 10 or 20 per cent. mentioned by the Petitioners is, in the opinion of the Board, excessive. The cases in which leakage rises so high must be attributable to exceptional causes, which need not be considered in fixing the average. Mr. Robinson, one of the Petitioners, informed

* Letter dated 15th August 1860.

Mr. Hampton* that "Mr. Small, the Accountant, compiled a valuable set of Mercantile Tables for Calcutta, showing the results of shipments of produce to England, under different rates of cost, exchange, and freight. He collected the results of many shipments and constructed his Tables on their average, so that his figures are worthy of every confidence. He gives the average wastage of Rum on the voyage to England at 13 per cent." On the recommendation of the Commissioner of Nuddea who had consulted Officers who were able to give an opinion, the Board have lately sanctioned, as a temporary measure, that allowance be made for leakage and wastage at the rate of 2 per cent. for one month and 3½ per cent. for any longer period. The latter percentage may perhaps be found too low where the Rum remains unsold for a considerable time, but the Board propose to re-adjust the rates when there may be sufficient data for doing so.

(True Copy.)

(Signed) THOMAS JONES,
Register, Bengal Secretariat.

*Proceedings of the Madras Government, Revenue Department,
29th April 1861.*

Extract from a letter from the Officiating Secretary to the Government of Bengal (Miscellaneous Revenue, Abkari), to the Secretary to the Government of India, Home Department, No. 32 A, dated 19th January 1861.

Paragraph 7. "The 3rd point for consideration is the prayer of the Petitioners to be allowed to export their Rum to other Indian Ports by payment of the current rate of duty on the actual quantity delivered at such Ports for consumption. The Board consider this request inadmissible. "If duty," they say, "were only to be levied on the quantity actually landed in the casks, there could be no check against the Rum being consumed while in harbour, or being relanded and smuggled into the market free of duty." But upon this point the Lieutenant-Governor does not attach great weight to the objections of the Board, and he thinks that the Petitioners' prayer should be granted. Spirits distilled in a Colony or abroad and landed at any Indian port, pay only on the quantity landed. So also the Lieutenant-Governor thinks, spirits distilled in India, and then exported to an Indian Port, ought to pay no more; otherwise, a differential duty protective of foreign spirits is established."

(True Extract.)

(Signed) THOMAS JONES,
Register, Bengal Secretariat.

Extract from a letter from the Secretary to the Government of India (Home Department), to the Officiating Secretary to the Government of Bengal, No. 285, dated the 11th February 1861.

Paragraph 7. "On the last point discussed in your letter, the President in Council is of opinion that the preferable and safer course will be to require payment of duty at the port of import on the quantity shipped, less a fixed rate of allowance for wastage. I am desired to request that if the Lieutenant-Governor considers the rate of allowance proposed by the Board to be fair, a copy of paragraphs 10 and 11 of the Board's letter may be communicated to the Governments of Madras and Bombay, and to the Commissioner of Pegu and the Tenasserim Provinces."

(True Extract.)

(Signed) THOMAS JONES,
Register, Bengal Secretariat.

No. 465.

ORDER THEREON, 29th April 1861, No. 955.

Ordered to be communicated to the Board of Revenue for information and guidance.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 171(A).

FROM H. BELL, Esq.,

Under-Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF FORT SAINT GEORGE.

Fort William, the 9th April 1861.

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SIR,

I AM directed to forward, for the information of the Government of Madras, the accompanying Extract, paragraphs 10 and 11, of a letter from the Officiating Secretary to the Board of Revenue, No. 588, dated the 6th November last, on the subject of allowing a remission of duty on account of leakage of Rum during a voyage from one Indian Port to another. The rate of allowance proposed by the Board has met with the approval of this Government.

I have the honor to be,

SIR,

Your most obedient Servant,

Well
Under-Secretary to the Government of Bengal.

[Exd. P. D'Cruz.]

*P. P. Extracts of Correspondence with
the Government of India, and also
forwarded for information*

Recd 1861 Sept 6
Pro: of Govt for April
No 1006

From
The Under Secy to
the Govt of India
Dated 9th April
1861
Remd 25th April
No 1712
Sd 1.

From the Secy to the Govt of India
Dated 14th April 1861

Forwarding in Extract
of a letter from the Off Secy to
the Board of Revenue, on the
subject of allowing a remission
of duty on account of leakage
of Rum during a voyage
from one Indian Port to
another

With an Order
No 955. 29th April

(Signed) C. G. MASTER,
Deputy Secretary to

136/100 - Board of Revenue April 1861

to the Board of Revenue for information and guidance -
29th April 1861

of the

No 464 + 465

No 955.
Ordered to be communicated