M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1328. Press ~~Mis.~~

242-243

Dated 17 - 6 - 1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 17th June 1862.

No. 212. Read the following letter from E. C. BAYLEY, Esq., Secretary to the Government of India, (Home Department, Separate Revenue), to J. D. SIM, Esq., Secretary to the Government of Fort Saint George, dated Fort William, 26th May 1862, No. 2,630 :—

SIR,

1. I am directed to acknowledge the receipt of your letter No. 377, dated the 20th February last, transmitting, with the remarks of the Madras Government, copies of Reports from the Collector of Customs and the Board of Revenue on the Memorial of Messrs. Bowden and Company, Soap Merchants in Whitechapel, regarding the alleged unequal mode in which the Customs duty on that article is levied under the Import Tariff of 1860.

2. The Governor General in Council having carefully considered these Reports in connection with those received from the other Presidencies, observes that at Madras the option of selecting assessment by the numbers of Cakes appears to rest with the *Collector of Customs*, whereas at Calcutta, and now also at Bombay, it rests only with the *Importer*.

3. I am instructed to transmit a copy of the Report* of the Bengal Board of Revenue on Messrs. Bowden and Company's Memorial, and to request that the practice at Madras in respect of the levy of Customs duty on imported Soap may be assimilated to that which prevails here and at Bombay.

* No. 1,743, dated 5th December 1861.

From the Honorable A. EDEN, Junior Secretary to the Board of Revenue, to the Secretary to the Government of Bengal,—(No. 1,743, dated the 5th December 1861.)

SIR,

1. With reference to your Office Docket No. 553 A., dated 28th November, forwarding, for the immediate report of the Board of Revenue, a Despatch from the Right Honorable the Secretary of State for India, No. 33, dated 30th September, on the subject of a Memorial from Messrs. Bowden and Co., Soap Manufacturers in Whitechapel, I am directed to state that these gentlemen would seem to be under considerable misapprehension as to the mode in which Soap is assessed for duty at the Port of Calcutta.

2. The Tariff has been purposely so framed as to meet the case of importations of Soap in different sized cakes ; and to obviate any inequality of assessment from any such cause, an option has been given to the importer to pass his Soap either by weight or by the dozen cakes, as most convenient to himself.

3. A reference to items Nos. 11 and 12 S. in the Import Tariff of Fixed valuations, will show that Soap may be passed at either eight annas per lb. or 1 Rupee per dozen, at the discretion of the importer. Where the cakes are of unusual size, the Collector also exercises the discretion of having them passed by weight ; but under no circumstances does it happen that an importer can be compelled to enter his goods by the dozen when he prefers to enter them by weight.

4. Messrs. Bowden and Co., in their Memorial, speak of the altered mode of imposing duty on Soap, but the Board desire me to observe that the present mode has been in force ever since 1838.

The Original Docket of the Under Secretary to the Government of India, Financial Department, No. 13,663, dated the 15th ultimo, is herewith returned.

No: 616 (A).

Copy forwarded to the Government of India, in the Financial Department, for information, with reference to their letter No. 13,663, dated 15th ultimo.

By Order of the Lieutenant-Governor of Bengal,

(Signed) H. BELL,
Under Secy. to the Government of Bengal.

FORT WILLIAM,
The 27th December 1861.

No. 243. ORDER THEREON, 17th June 1862, No. 1,328.

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

(Signed) P. P. HUTCHINS,
Acting Deputy Secretary to Government.

No. 2538

FROM

E. C. BAYLEY, ESQUIRE,
Secy. to the Govt. of India,

To

J. D. SIM, ESQUIRE,
Secy. to the Govt. of Fort St. George.

SIR,

Dated Fort William, the 26th May 1862.

HOME DEPT. Sep. Rev. I AM directed to acknowledge the receipt of your letter No. 377, dated the 20th of February last, transmitting, with the remarks of the Madras Government, copies of Reports from the Collector of Customs and the Board of Revenue on the Memorial of Messrs. Bowden and Company, Soap Merchants in Whitechapel, regarding the alleged unequal mode in which the Customs duty on that article is levied under the Import Tariff of 1860.

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* No. 1743, dated 5th December 1861.

I have the honor to be,
SIR,
Your most obedient Servant,

E. C. Bayley

Secy. to the Govt. of India.