M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1922 — Press Mis.

161-162

Dated 9-9-1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 9th September 1862.

Read again the following letters :—

No. 141. From the Sub-Secretary to the Board of Revenue, dated 28th November and recorded in Proceedings 23rd December 1861, No. 2,345.

From the Sub-Secretary to the Board of Revenue, dated 24th June 1861, and 8th July 1862, recorded in Proceedings 21st May 1862, No. 1,118.

Read also the following Proceedings of the Board of Revenue, dated 30th May 1862, No. 3,497.

Read the following letter from C. J. SHUBRICK, Esq., Collector of Sea Customs, to W. HUDLESTON, Esq., Secretary Board of Revenue, dated Madras, 27th May 1862, No. 313.

SIR,

I have the honor to inform the Board in reply to their Order No. 3,321 of the 22nd instant, on Government Proceedings No. 1,118 of the 21st idem, that country made Rum imported into Madras is placed in Bond till exported by sea or sold to the Commissary General, or the Abkarry Renters under Passes from the Collector of Madras.

Submitted for the information of Government, with reference to their Proceedings quoted by the Collector.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 142. ORDER THEREON, 9th September 1862, No. 1,922.

1. By a Notification issued on the 13th February 1861, No. 290, by the Government of India, the Customs duty on Rum imported into the Bengal Presidency was reduced to Rupees 2-4-0 per Imperial gallon, and in a letter of the same date (No. 316) the Governor General in Council authorized this Government to make a corresponding reduction in this Presidency, if it should be thought advisable. In the same letter it was remarked that the Excise duty upon Rum manufactured in Bengal after the European method had also been reduced to the same rate, but that this part of the measure was believed not to be applicable to the Madras Presidency.

G. O. 1st March 1861, No. 474.

2. This letter with other correspondence on the same subject was referred to the Board of Revenue for their remarks, and in reply, after communication with the Collectors of those Districts where the manufacture of Rum by the European process is carried on, they reported* that, so far as the Customs Revenue or the Home manufacture of the article were concerned, there would be no objection to the proposed reduction of duty. At the same time they pointed out that such a measure was likely seriously to injure the Abkarry Revenue of the Town of Madras, inasmuch as even with the present rate of duty of Rupees 3, 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.

* G. O 13th December 1861, No. 2,345.

3. A statement of the Import of foreign spirits during the last five years, was then called for, and was submitted accordingly in January last. The Governor in Council does not think it advisable to reduce the duty on foreign spirits imported at Madras for the present.

G. O. 21st May 1862, No. 1,118.

4. In the second of the papers recorded above the Board raise another question in connection with the disposal of country made spirits. The export of such spirits is free under Act X of 1860, and the Port to Port trade is also free under Act VI of 1848. Under Act 32 of 1845, such spirits are "limited to export by sea or to sale to the Commissariat or the "Abkarry Renter, but there has been no hindrance under the practice hitherto in force to the free "export of Rum; for instance from Cuddalore for sale to the Commissariat at Madras." The Bengal practice on the other hand would seem to require the payment of Import duty on "Rum "distilled in the country and exported from one Indian Port to another for consumption."

Reduced

5. In the last of the foregoing papers it is explained that country made Rum imported into Madras, is placed in Bond until it is either sold or exported in accordance with the Act already enunciated.

6. Under these circumstances it appears to the Government that the practice now obtaining in Madras is unobjectionable. The Board appear to have called their attention to it on the ground that it was opposed to the method that prevails in Bengal, but from the remark made by the Government of India and quoted in paragraph 1 *supra*, it is evident that this difference of system is known and recognized in Calcutta and it therefore appears unnecessary to pass any orders on the question raised by the Board.

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

Rev Dept

N° 1922

Proceedings of the Madras Government

Under date the 9th Septr 1862.

Read again the following

Letters.

From the Sub. Secy. to the Board of Rev.

of 28th Novr and recorded in Proc.

23d Decr/62 N° 2315.

From — do — do 24 June/62 & 8 July/62

recorded in Proc. 21 Augt/62 N° 1118.

Read also the following

Letter from the Bd of Rev

dated 20 January/62 N° 34

Submitting for information letter from the Collector of Sea Customs in forwarding that Country made Rum imported into Madras is placed in bond till exported by sea or sold to the Commissary General or Abkaree renters.

By a notification dated the 18th February 1862, N° 290 by the Government of India the excise Duty on Rum imported into the Bengal Presidency was reduced

reduced to Rupees 2-4-0
per imperial gallon,
and in a letter of the
same date (N° 316) the
Governor General in Coun-
cil authorized this Govt.
to make a corresponding
reduction in this Pre-
sidency, if it should
be thought advisable.
In the same letter it was
remarked that the Ex-
cise duty upon Rum
manufactured in Bengal
after the European me-
thod had also been
reduced to the same
rate, but that this part
of the measure was
believed not to be ap-
plicable to the Madras
Presidency.

2 ... This letter with the

other correspondence
on the same subject
was referred to the
Board of Revenue
for their remarks, and
in reply, after com-
munication with the
Collectors of those Dis-
tricts where the Manu-
facture of Rum by the
European process is
carried on, they reported
that so far as the Cus-
toms Revenue or the Home
Manufacture of the
article were concerned,
there would be no objec-
tion to the proposed
reduction of Duty - At the
time
the same they pointed
out that such a mea-
sure was likely seriously

to

G.O. 1st March /64, N° 474.

†G.O. 13th Dec/64 N° 2345

to injure the Affairs
Revenue of the Island
of Madras, inasmuch
as even with the present
rate of duty Spirits 3
Colombo Arrack pro-
duced at Madras un-
der the Collector's Licence,
compelled to accumu-
late in the imported foreign
spirits, and any reduc-
tion of the duty in them
would be of consequence
that disadvantageous-

3 Establishment of
the Import of Foreign
spirits during the
last five years, was
how called for, and then
Statement was submitted
accordingly in Consultation 6th May the 1818-
The Governor in Council does not think it
necessary that the Board should make it's own
remarks

2

Spirits imported at
Madras for the present

* See minute in
Consultation of 20th
October 1818

will embody their re-
-marks on this subject,
so far as they may now
appear necessary, in their
report on the new con-
-solidated Customs Bill
It is observed that at the
time those remarks were
written Colombo Arrack
was purchased for the
Madras Affairs thro'
the Commissariat - The
Collector now proposes
to invite tenders for its
supply and the cautio-
-ns he takes that by that
means its cost will be
materially diminished -

4 In the second
of the papers recorded
above the Board raise
another question in con-
-nection with the dispens-

X

of Country-made spirits.
The Export of such spirits
is free under Act X of 1860,
and the Port-to-Port trade
is also free under Act VI
of 1848. Under ~~Act~~ XXI 32 of
1836 such spirits are
"limited to export by sea
"or to sale to the Govern-
"ment or the Abkaree
"renter, but there has
"been no hindrance
"under the practice here-
"to in force to the free
"export of Rum — for ins-
"tance from Cuddalore
"for sale to the Commis-
"sariat at Madras." The
Bengal practice on the
other hand would seem
to require the payment
of import duty on Rum
distilled in the Country
and

sent exported from one
Indian Port to another
for consumption."

5. In the last
of the foregoing papers
it is explained that
country made Rum
imported into Madras
is placed in bond until
it is either sold or ex-
ported in accordance
with the ~~Regulations~~ Act
already enunciated.
6. Under these
circumstances it ap-
pears to the Govt that
the practice now obtain-
ing at Madras is unob-
jectionable. The Board
appear to have called
their attention to it on
the ground that it was
opposed to the method
that

that prevails in Bengal,
but were during they,
~~time~~ ~~appear to have overlooked~~ from
the remarks made by
the Government of India
and quoted in para 1
respecting it. It is evident
that this difference of
system is known and
recognized in Calcutta
and it therefore appears
unnecessary to pass any
orders on the question
raised by the Board.

W.R.
S.
C.H.R.

14 Copies to Mil. Dept Rev. & Dept Pol.

Customs Duty on Plums

Revenue 1862 Depart.
& Pro: of Govt for September.

No 1922.

2 Pro: of the Madras Govt
Dfd 9th September 1862.

Pro. No. 381-383
21-5-62
" 6-7
1-3-61
" 208-209
23-12-61
" 381-382
21-5-62
" 167-168
14-8-62
" 464-465
29-4-62

Relating orders on papers relating to certain questions connected with Country made rum imported into Madras.

No 141 & 142.