M.R.O. 14—10,000—21-4-22.

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue DEPARTMENT.

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| G.O. No. 296 | Press ~~Mis.~~ |
| 269. 270 | |
| Dated 13. 2. 1862 | |

***Not to be folded or roughly handled***

## *Proceedings of the Madras Government, Revenue Department, 13th February* 1862.

No. 269 Read the following Proceedings of the Board of Revenue, dated 24th December 1861, No. 7,212:—

Read again letter from the Collector of Madura, dated 2nd December 1861, No. 311.

(In Cons. 6th December 1861, No. 7,772.)

Read the following letter from C. J. SHUBRICK, Esq., Collector of Sea Customs, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Madras, 14th December 1861, No. 614.

SIR,

I have the honor to acknowledge Proceedings of the Board of Revenue, dated 9th instant, No. 6,862, and in reply beg to observe that the samples* of dead Chanks forwarded are not worth more than 5 or 6 Rupees per thousand, and this Department would have no alternative but to charge them under the Tariff at 3 Rupees per hundred, I am informed that Chanks of mixed sizes similar to those of the three samples† herewith sent, are usually imported together, and even larger, when their value would be higher. My Appraiser's Memorandum is enclosed.

* Herewith returned.

† To be returned.

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1. Submitted for the orders of Government.

2. The lowest value for Chanks in the Import Tariff is Rupees 3 per hundred for dead white Chanks.

3. A merchant has imported a quantity of these shells into a Madura port, and declining to pay duty on the Tariff value, requests that the shells may be taken by Government at that price.

4. The local Sea Customs authorities value the shells at 5 Rupees per thousand, and this valuation is confirmed by the Madras Sea Customs House Appraiser.

5. The Board would recommend that the Collector be authorized to levy the duty on the market value, and that the rate assigned in the Tariff be re-considered.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

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No. 270. ORDER THEREON, 13th February 1862, No. 296.

The Government cannot reduce the Tariff valuation to meet an isolated case, and before they can recommend any alteration they need fuller information of the extent of the trade in Chanks, and the market value of the kinds usually imported.

(Signed) C. G. MASTER,

*Deputy Secretar to Government.*

No. 6,862.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th December 1861.

Read the following letter from V. H. LEVINGE, Esq., Collector of Madura, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 2nd December 1861, No. 311 :—

1. I beg the instructions of the Board on the following subject.

2. The chanks, samples of which are forwarded per banghi, are valued at 3 Rupees per hundred in No. 11 of the new Tariff. The merchant who imported them protests against this rate of value being set upon them. The Sea Custom Chowkidar reports that their market value at present is 5 Rupees a thousand. The old Tariff upon this description of article appears to have been 7 Rupees per thousand.

3. The merchant declines to pay duty with reference to the new Tariff value, and if it is not abated, prays that the chanks be purchased at the new Tariff rate of 3 Rupees per hundred on [illegible] He asserts that the chanks imported in Bengal are of a very superior kind, and sell at a higher price. Those imported by him are the rejected ones and not saleable in Bengal; this small description of chank is used here for making finger rings.

4. If the Board see no objection, I would beg to recommend the levy of duty on the market value.

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Forwarded to the Acting Collector of Sea Customs for report as to the practice at Madras, and for his opinion in regard to the request of the Merchant.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To C. Collett, Esq., Acting Collector of Sea Customs, Madras, with 3 sample chanks.

Copy to V. H. Levinge, Esq., Collector of Madura.

Exd. J. Wright.

3

that the Collector be authorized to levy the duty on the Piece goods value and that the rate assigned in the Tariff be passed =

=Ordered.—

I A true Copy and Extract

Secretary

To

J. C. Sim Esqr.
Secretary to Government
Revenue Department.
with Enclosure.

Con: in the Proceedings of the Bd of Revenue to this date to Govt
R.D. Dated 24th December 1861

1861 Department

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

*Dated 9th December* 1861.

No. 6862.

R 30/12/61

Forwarding to the Acting Collector of S. Customs for report a letter from the Collect of Tinnevelly as to the practice at Madras levying duty on Chanks.

Rev: 18th Department
Pro: of Govt for Feby 14/62

Proceedings of the
Board of Revenue

Dated 24th
Desp 24th } December 1861
Recd 26th }

E. 2.

No 7212

From Bof Rev dy 11th February 03
to No 380 - in Sub.

Submitting with remarks a letter from the Collector of Sea Customs Madras on a case of dead Chanks preferred to by the Collector of — Madura.—

No 269 & 270.

No 296 - 13 Feb.
Withcommender

Fort St George
13th Feby 1862

I think the rule is extravagant - but I cannot determine here from ignorance of the facts

W. Cotton to Chief Sec. Govt. with an Extract Para 3 of his letter

No 296.

The Govt cannot reduce the Tariff valuation however in an isolated case and before they can recommend any alteration they need fuller information of the extent of the trade in Chanks and the market value of the kinds annually imported.

J R L

Rd 21 January Rd 10 Feb