M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1843 Press ~~Mis.~~

Leg. Dpt.

Dated 22 — 8 — ~~19~~ 1863

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 22nd August 1863.

No. 219. Read the following Proceedings of the Board of Revenue, dated 11th August 1863 :—

Read again letter from the Collector of Sea Customs, Madras, dated 4th June 1863, No. 250, and recorded in Board's Proceedings, 22nd June 1863, No. 3,698.

Read also the following letter from C. J. SHUBRICK, Esq., Collector of Sea Customs, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 3rd July 1863, No. 308.

SIR,

1. In reply to the Board's Proceedings of the 22nd ultimo, No. 3,698, I have the honor to report that the only other case which has been brought to my notice, on which a claim for reduction of duty has been made similar to that put forth by Messrs. Parry & Co., is one regarding iron valued at Rupees 1,836-9-0, the property of C. M. Kistnamah Chetty & Co., and which forms the subject of the Board's Petition No. 1,561 of 1863.

2. The amount of duty to be given up in this case is Rupees 165-4-8.

3. The claim is similar to Messrs. Parry & Co.'s, the application to clear the iron was put in and dated 30th April 1863, as clearly verified by the date on the stamp, while the iron was not commenced landing till the 11th May.

4. As the amount of duty involved in the two cases is only Rupees 336-15-4, and the hardship of paying the old rate of duty very great, I think it may fairly be foregone.

5. In the Board's Endorsement on C. Kistnamah Chetty's Petition herewith returned, they wish to know whether entry for Home consumption is usually made before the goods are landed? To this question I am unable to give any definite answer, as parties put in their applications after a ship's arrival whenever it suits them, and remove their goods in the same way. The Custom House keeps no record comparing dates of application with dates of landing. It is only on a change of duties taking place to an applicant's sudden disadvantage, and he tries to make out a good case for remission, that an examination of the Boat Notes will show the dates on which each item entered in his application was landed, and so corroborate or refute the strength of his claim. At other times the matter passes without observation.

---

1. The Board resolve to submit these papers for the orders of Government.

2. There can be no doubt that the letter of the law is against the claim for remission, but to enforce payment of the higher duty will be certainly somewhat hard.

3. On the other hand, it must be remembered that had the duty been raised instead of lowered, the advantage of the rule to the importers would have been at least as great as the disadvantage now appears, and Government could not have claimed the higher duty on these goods.

No. 220. ORDER THEREON, 22nd August 1863, No. 1,543.

The Government are not prepared to admit the claims referred to in these Proceedings. Goods entered for Home consumption here, prior to 1st May 1863, must be held to be liable to the old rates of duty. The letter of the law on this point is clear, and the Government are unable to make exceptions. It is to be observed that Government take the loss when the rates of duty are raised.

(True Extract.)

Deputy Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

Secretary to Government
Mily Dept Proc 22 June 1863 & a Petition

No. 3,698.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd June 1863.

Read the following letter from C. J. SHUBRICK, Esq., Collector of Sea Customs, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 4th June 1863, No. 250:—

The "General Caulfield" entered on the 24th April, and on the 27th Messrs. Parry and Co. put in an application to clear 173⅓rds Gallons of Wine at 2 Rupees per Gallon. On the 1st May the duty on Wine was reduced to 1 Rupee per Gallon. On that date two Gallons of Wine only had been landed, leaving 171⅓rds Gallons still on board. Though the date of application for Home consumption rules the rate of duty both under the old practice and the new Act,* yet as in the present instance no less than 171⅓rds Gallons of Wine had not then been landed, it appears to me that there can be no objection whatever in complying with their request as regards the said 171⅓rds Gallons, and I have accordingly the honor to request that the Board will be good enough to remit to Messrs. Parry and Co. the sum of Rupees 171-10-8, being the difference between the old and new rates of duty on that quantity of Wine still on board the "General Caulfield" when the rate of duty was reduced to its present standard.

* Section 20, Act VI of 1863.

As the decision in Messrs. Parry and Co.'s case must rule the practice on this occasion, the Collector will please to report whether any other goods on board the "General Caulfield" or any other ship in the roads on 1st May last were in a similar position; and if so, what amount of duty altogether is involved in the adoption of Mr. Shubrick's recommendation.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To C. J. Shubrick, Esq., Collector of Sea Customs, Madras.

Exd. J. Wright

Enclosure in the Rec. of the 31st of Revs. to the Secretary to Govt. N. D. dy 11 August 1863 No—

1863. Department.

Rev = 1890/63

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 22nd June 1863.

No. 3,693.

Requesting to know whether any other goods on board the "General Caulfield" or any other ship in the roads on the 1st May last were in a similar position as Messrs Parry and Co. who claim a remission of duty on Wines.

Rec'd 1863 Duplicate
Pro: of Govt for Aug.t
No. 1890.

Proceedings of the
Board of Revenue

Dated 11th
Desp.d 11
Rec.d 12th } August 1863
E. 1870

2 Encls Rec.d

Submitting with certain remarks letter from the Collector of Sea Customs reporting on the reduction of duty which Messrs Parry & Co claim to

No 1543. 22d Aug.t
Wm Arden

No 1543. The Govt are not prepared to admit the claims referred to in these Proceedings for Entered for home consumption here prior to 11th May 1863 must be paid the liable to the 20 rates of duty. The letter of the Govt on this point is plain, and the Government are unwilling to make exceptions. It is to be observed that Govt take the high when Tender of duty are raised.

No 219 & 220.
Rec.d May 13 1863

Goods entered for home consumption here previous to 11th May must pay the old duties. It will not do in my opinion to make exceptions. The trade can both ways & Govt take the loss when duties are raised.