

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1723	Press
247.248	Mis.
Dated 18.9.	191863

Not to be folded or roughly handled

cmk

*Proceedings of the Madras Government, Revenue Department,
18th September 1863.*

No. 247. Read the following Proceedings of the Board of Revenue, dated 11th September 1863:—

Read Proceedings of the Madras Government, Revenue Department, dated 5th September 1863, No. 1,636.

(In Cons. 7th September 1863, No. 5,797.)

1. The matter is simple, but the Chamber do not appear clearly to understand it.
2. Section 183 of the Consolidated Customs Act permits country Rum to be shipped free, as stores, on vessels bound to a foreign port, provided the voyage be of not less than thirty days' probable duration. It is scarcely necessary to inform Government, that the Abkarry Law contemplates a tax on all local consumption of spirits. The Board ascertained that consumption in harbour at Bombay and on board ship in the river at Calcutta is taxed in the same manner as consumption on shore, and they considered that the Law required that the same measure should be carried out here. But on the representation of the late Collector of Sea Customs that many vessels proceed hence to the northern ports to take in their cargo after the chartering of the vessel has been completed here, and sail from the northern ports direct for their foreign destination, the Board, in consideration of the fact that good country spirits cannot be obtained for the over sea voyage at many of those ports, conceded to ship owners the privilege of shipping the spirits *here* free of duty, thereby really straining the letter though, as the Board consider, maintaining the principle of the Act.
3. The Board see no reason to make the further concession sought by the Chamber, under which a vessel might lie in the Madras roads for weeks together, and the whole consumption of country Rum by the crew on board would be untaxed, while on shore, at the distance of half a mile, the Abkarry Law would be in force.

No. 248. ORDER THEREON, 18th September 1863, No. 1,723.

1. Ordered to be communicated to the Chairman of the Chamber of Commerce.
2. The proviso at the close of Section 183 of the Customs Act No. VI of 1863, precludes the Government from complying with Mr. Crake's application.

(True Extract.)

Secretary to Government.

To the Board of Revenue.
,, Chairman of the Chamber of Commerce.

Exd. S. T. Augustin.

Procs September 1850 74-75

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Owing you the 21/8.

Proceedings of the
Court of Commerce

Dated 11th Decr 11
September 1853.
Decr 11 1853

No. 1

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Submitting letter from
the Chamber of Commerce
and informing that for con-
sideration on this point if it
cannot be allowed to be the
just free of duty.
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1823.

As decided the same.

At the Chamber of the
Chamber of Commerce.

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