

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1992

Press

~~Mis.~~

58-60

Dated

5-11-191863

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
5th November 1863.*

No. 53. Read the following Proceedings of the Board of Revenue, dated 1st October 1863,
No. 6,212 :—

Read the following letter from W. M. CADELL, Esq., Collector of Tanjore, to W. HUDLE-
STON, Esq., Secretary to the Board of Revenue, dated Tanjore, 29th August 1863,
No. 311.

SIR,

1. With reference to the Board's Proceedings of the 26th November last, No. —, communicating the Order of Government under date the 21st idem, No. 2,459, I have the honor to submit a revised Statement furnished by the Agent of the Great Southern of India Railway, showing the amount of Import duty claimed to be refunded to him under the recent ruling of the Government of India.

2. The Agent after a delay of upwards of seven months, sent in a statement for Rupees 13,176-13-6, which was returned for revision, as I found therein several articles not falling within the category of stores, tools, &c., "*exclusively*" and "*directly*" used for making machinery available, &c., and that Officer has now furnished the statement herewith enclosed, and in which the amount of duty to be refunded is now reduced to Rupees 9,451-10-7. This accounts for the lengthened delay which has taken place in the submission of the same.

3. In the statement as now finally revised, there are still two items, viz., one iron, steel and two tools, which appear to me not to be entitled to pass free under the orders of the Government of India, but Mr. Betts insists on their being so included in the statement on the ground that the iron, steel, &c., was for "engine repairs," and that the tools were "for the erection and maintenance of engines," though it is admitted that they were "ordinary workshop tools." If these two items be excluded, the amount of duty to be refunded will be Rupees 8,336-8-10, instead of Rupees 9,451-10-7 as specified in the statement.

4. It will be seen also from this statement that certain articles which are legally duty free irrespective altogether of the concession made in the Despatch of the Right Honorable the Secretary of State have been included, and duty was erroneously levied on these articles, and the error having been subsequently discovered by the Agent, he has included them in the amount of the refund now to be made.

5. I would take leave to observe that the point originally raised, and which was the immediate cause of the reference made to the Government of India, viz., whether the Despatch of the Secretary of State giving a liberal construction to the term "machinery" is to have retrospective effect or not, has, as it appears to me, been lost sight of, as nothing is said on this point in the last Proceedings of the Board, communicating the reply of the Government of India with the Order of the Madras Government thereon. If it be eventually held, that retrospective effect is not to be given to the Secretary of State's Despatch (and which view accords with the unanimous opinion already expressed of myself, the Collector of Sea Customs Madras, and the Board, and is further supported by the practice obtaining in Calcutta) the first three items in the statement, being those imported previous to the receipt thereof, and on which duty to the amount of Rupees 1,451-1-0 has been levied, will have to be excluded therefrom, thus further reducing the amount to be actually refunded to Rupees 7,533-14-7.

6. I would further take leave to state that of the amount last mentioned, Rupees 299-12-4 appertain to the collections of 1860-61, and the remainder Rupees 7,234-2-3 to those of 1861-62; the former can be passed against the arrears of former years as no Budget grant is necessary for it, and the latter can be met out of the saving in the Budget grant of 1861-62 under the head of "Allowance, Refunds and Drawbacks," as stated by the Accountant General in his letter to Government dated the 14th August 1862, No. 160, communicated with the Board's order of the 16th September following.

7. In conclusion, I trust I may be permitted to offer a few remarks in a matter personal to myself. In their Proceedings of the 14th July 1862, No. 4,510 (paragraph 6), the Board censure the Collector for not having included the sum of Rupees 1,05,709-0-11 in the Budget of 1862-63

*Proceedings of the Madras Government, Revenue Department,
5th November 1863.*

as a refund to the Railway Company on account of the claim which forms the subject matter of this letter.

8. The Budget for the year referred to, was submitted in December 1861, when the correspondence relating to this claim had been brought nearly to a close, and when it could certainly never have been anticipated that the matter would lie over for a further period of five months, and that the amount of the claim would have to be paid after 30th April 1862, that is in 1862-63 to which year the Budget referred.

9. It is also to be observed that the amount originally claimed by the Railway Company was according to their own showing very much less than the sum of Rupees 1,05,709 above specified, and that at the date on which the Budget Estimate for 1862-63 was submitted there was but one step to be gone through for the final adjustment of the claim as then advanced, viz., to inform the Board of the amount which had been levied on such articles as were then declared to be free.

10. Further it would appear from the Accountant General's letter to Government, dated the 16th September 1862, that the payment of that portion of the claim which had reference to the year 1860-61, did not require any Budget provision, and the other portion relating to the year 1861-62 had to be paid out of the Budget grant of that year, and that consequently any provision made in the Budget of 1862-63 would have been of no avail.

1. Ordered that the above letter and enclosure be submitted for the orders of Government with the Board's recommendation that a refund of duty be sanctioned to the extent of Rupees 7,533-14-7 from special sources, the District Budget provision under this head being insufficient to meet the charge and the charge being debitable to former years.

2. The Board cannot recommend that retrospective effect be given to the Secretary of State's orders, and in fact to only one of the three items imported prior to their date would those orders in any case apply, for "books" are free by the Act, and "tools" which are not "exclusively and directly" used for making machinery serviceable, will not come within their operation under the ruling of the Supreme Government. On this last ground, the Board are also unable to recommend the free admission of the "iron and steel."

3. The Collector will report whether any refund of duty improperly collected on the books included in the three first items in Mr. Betts' list has to be made.

4. The Board accept Mr. Cadell's explanation of his omission to provide in the Budget of 1862-63 for the refund originally claimed.

No. 59. Proceedings of the Board of Revenue, dated 20th October 1863.

Read the following letter from W. M. CADELL, Esq., Collector of Tanjore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Vellum, 15th October 1863, No. 382.

SIR,

1. With reference to paragraph 3 of the Board's Proceedings of the 1st instant, No. 6,212, I have the honor to state that the sum of Rupees 753-7-4, being the duty erroneously collected on the books forming one of the first three items entered in Mr. Betts' list, has to be refunded; as the claim to the refund of that sum is properly admissible irrespective of the question of whether the Secretary of State's Despatch under consideration shall have retrospective effect or not.

2. I would, therefore, beg to request that the Board will be good enough to obtain the sanction of Government for refunding the sum of Rupees 8,287-5-11 including the sum above specified.

Ordered to be submitted to Government in continuation of the Board's Proceedings quoted by the Collector, and with the request that sanction may be granted for the refund of Rupees 8,287-5-11 instead of Rupees 7,533-14-7 as before stated.

*Proceedings of the Madras Government, Revenue Department,
5th November 1863.*

No. 60.

ORDER THEREON, 5th November 1863, No. 1,992.

The Governor in Council sanctions the refund of Customs duty to the Agent of the Great Southern of India Railway Company to the amount of Rupees 8,287-5-11. The Accountant General, to whom the foregoing Proceedings will be communicated, will be requested to report how this disbursement can be met.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

To the Board of Revenue.

„ Accountant General.

„ Civil Paymaster.

„ Financial Railway Department.

Exd. S. T. Augustin.

23 Oct 1863 12.20 PM

10579.

Submittin
Letter from the Col
of Tanjore and request
ing to refund the
sum of Rs 8287 in
stead of 7533-14-7 as
before stated -

C.O. No 1992 of 5th Nov

Dated 20th October 1863
No. 20
Recd. 21st

Proceedings of the
Board of Revenue

1863
No. 1992 of 5th Nov
No. 20
Recd. 21st

Revenue Department

No. 1992-

Proceedings of the Madras Government
Under date the 5th October 1863.

Read the following Pro.

of the Board of Revenue.

Submittin with remarks letter
from the Collector of Tanjore show
ing the amount of import duty
claimed to be refunded to the
Agent of the G. S. of India Railway
under the recent ruling of the
Government of India.

(Here enter 1st October 1863)

Submittin letter from the
Collector of Tanjore and request
ing to refund the sum of
Rs 8287 instead of 7533-14-7
as before stated.

(Here enter 20th Oct 1863)

The Govt. in
struction the refund of
customs duty to the Agent
of the Great Southern of
India Railway Company
to the amount of Rs
8207. 5. 11. The Accountant
General, to whom the pro
ceedings will be commu
nicated, will be requested
to report how this disburse

14 Copies to the Secy. Genl. sent
3 - Secy. Genl.
3 - Asst Secy.
5 - Ind. Railway Dept.
1 - with an ind. slip - 6

Revenue 1862 of 1863
No. of 1863 for 1863

1864 -
No. of the 1863 Court
of 5th 1863/63.

The Court of 1863
1863 1863 1863
Further 1863 1863/63.

[Signature]

No. 1863-1863
24-7-62
231-232
13-7-62
1863-1863
1863-1863

Depend of 1863-5-11
during the 1863-5-11
claimed by the 1863-5-11
of the 1863-5-11
India Railway Company
mentioned.