M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 661 Press ~~Mis.~~

120.121

Dated 15-4-~~19~~1863

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 15th April 1863.

No. 120. Read the following Endorsement of the Under Secretary to the Government of India :—

Extract from the Proceedings of the Honorable the President in Council, in the Home Department, under date the 26th March 1863, No. 2,027.

Read a Telegram from the Secretary to the Government of Bombay, dated 14th March 1863, enquiring whether the Notification issued by the Government of India, under date the 13th February 1861, reducing the Customs Duty on imported Rum will continue in force when the new Customs Act VI. of 1863 shall come into operation.

RESOLUTION.

The President in Council observes that the Notification of the 13th February 1861, fixing the Duty on imported Rum at Rupees 2-4 per gallon has been already superseded, not indeed by the Customs Act VI. of 1863, which merely equalises the duty on this article, whether it be of European manufacture, or may have been brought by Sea from other Ports of India, but by the Tariff Act XI. of 1862, which distinctly fixes the Duty at Rupees 3 per gallon.

2. The Bombay Government appear hitherto to have overlooked this fact. And it has been ascertained that the Government of Bengal has fallen into a similar error. Both Governments have proceeded apparently on the idea that the Notification referred to, having been issued in the exercise of the assumed general power of Government to take less duty than the Legislature had fixed, has the effect of over-riding all Statutes passed afterwards which may impose a higher rate of duty. This, however, the President in Council observes is a mistaken idea. Such Notifications are ancillary to the Statutes in force for the time being, and are annulled when those Statutes themselves are repealed.

Ordered, that a copy of the foregoing Observations be communicated to the Governments of Bengal and Bombay for information and guidance.

Copy also to the Government of Madras for information.

(True Extract.)

(Signed) J. W. S. WYLIE,
Under Secretary to the Government of India.

No. 121. ORDER THEREON, 15th April 1863, No. 661.

Ordered to be communicated to the Board of Revenue for their information and guidance.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

№2027.

Extract from the Proceedings of the Hon'ble the President in Council, in the Home Department, under date the 26th March 1863.

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ORDERED, that a copy of the foregoing Observations be communicated to the Governments of Bengal and Bombay for information and guidance.

Copy also to the Government of Madras for information.

(True Extract)

Under Secy. to the Govt. of India.

No. 1863 Customs
Proc: of Govt for April
No. 811.

Extract from the Proc
of the Hon'ble the Presi-
dent in Council, in
the Home Dept.

Dated 26th March
Received 9th April 1863.

No. 227.

Observing that the
Notification of the 13th February
1861 fixing the Duty on imported
Cotton at Rs 2-11- per Pallan has
been already superseded mutatis
mutandis by Sea Customs Act VII of 1863 but
by the Tariff Act XI of 1862 which
declaratorily fixes the Duty at Rs
3 per Pallan.

No. 661. 15 April

Wm Ogilvy

No. 661.

Ordered to be communicated to the
Board of Rev: for their information and
guidance &c. —

By Order &c.
15th April 1863

W. Ogilvy Sec: to Govt