

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 887

Press
~~Mis.~~

267 268

Dated

22 - 5 - 1918.63

Not to be folded or roughly handled

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

No. 267. Read the following Proceedings of the Board of Revenue, dated 7th May 1863 :—
Read the following letter from C. J. SHUBRICK, Esq., Collector Sea Customs, to
W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras,
4th May 1863, No. 195.

SIR,

Ice making not being considered a manufacture within the scope of Section 1, Act XXIII of 1862, Messrs. Line & Co. were charged duty amounting to Rupees 1,183 on certain Machinery cleared by them on the 10th ultimo for the manufacture of Ice. Lieutenant-Colonel Grimes, the representative of a small Company who imported the Machinery, now begs that the duty may be remitted, as it was ordered out from England under the impression that it would be allowed free entry under Act XI of 1862. Copy of his letter, herewith enclosed, states that the object of the Company is chiefly to provide the luxury of Ice at a cheap rate to the European soldiery. Though the Machinery in question is not, in my opinion, legally admissible to free entry, yet if the Board think fit they may remit the duty as an exceptional case under Section 19, Act VI of 1863, when legally empowered to do so by Government. I have accordingly the honor to submit the matter to their consideration.

1. The Board see no reason why Ice making, though a new branch of manufacture, should be denied the benefit of exemption from duty on the requisite Machinery.

2. As, however, Act XXIII of 1862 gives the Board no voice in the decision on such points, and the Government have not authorized them to act under Section 19 of the Consolidated Customs Act, they resolve to refer the case for the orders of Government.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 268.

ORDER THEREON, 22nd May 1863, No. 887.

Procs of the Govt. of India, Financial Department,
dated 9th April 1861, No. 4,845.
To do do. 22nd July 1861, No. 1,452.
Procs. of the Govt. of India, Financial Department,
dated 8th August 1861, No. 10,279.
To do do. 21st March 1862, No. 631.
Procs. of the Govt. of India, Home Department,
dated 18th August 1862, No. 4,359.

1. The Governor in Council authorizes the Board of Revenue to exercise the powers mentioned in Section XIX, Act VI of 1863.

2. A reference will be made to the Government of India to ascertain whether any list of free Machinery has been prepared for the guidance of Customs Officers as was contemplated in the correspondence marginally noted.

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

Madras 30th Apr/63

C. J. Shuibrick, Esq.
Collector Sea Customs.
Madras.

Sir,

I have the honor to state that an Ice making Machine, the property of a small Company with which I am associated has recently been landed at Madras for transmission to the interior.

I am informed by the Agents of the Company, Messrs. Lincard & Co. that a sum of Rupees 185-0-0 is demanded as Import duty on this Machine.

The "Machine Ice Company" was formed with a view to the introduction of these Machines at all the principal Military Stations in India, and the sale of Ice at such low rates as would bring it within the reach of the European Soldier. The Machine in question was sent out under the impression that under Act XI of 1862, it would be admitted free of duty. I am now however given to understand that the Act in question has been since modified by Bill dated 19th November 1862 and an amended Article substituted for Article 18 of Schedule A expressing the description of Machinery, which shall henceforth be admitted free of duty.

Under this new clause I observe that Machinery for Manufacture is included, and I would respectfully submit that the Machine

Machine in question being for the purpose
-ture of Ice, may be fairly held to come under
the general classification. Should it however
be ruled otherwise, and the machine be
held liable to duty, I venture to request that
an exception may be made in this instance,
the machine having been sent out under
the impression that it would be admitted
under Act XI of 1862. It will then be for
the Company to decide whether, these
machines being subject to as heavy an
Import duty, added to the numerous
risks which must always attend
enterprises of this nature, it will be
worth while to continue the undertaking.

I have the honor to be
Sir

Your most obedient servant.

/Signed John Grimes, Esq.

Retired List Madras Ar.

(True Copy)

/Signed G. J. Shreebuck

Collector Sea Customs.

[Handwritten signature]

17.10.73/63.

Pro. of the govt of India in June Sept 27 1905/61 N. 4345
 To Do Do " 22 July 14520 -
 Pro. of the govt of India. June Sept 85 Aug 61 - 10279
 To Do Do " 21 March 62 - 634 -
 Pro. of the govt of India Home Dept 18 Aug 62 - 43594

I do I do I do

marginally noted
22^d. May 1863
Adopted by the Executive Council although I do
for William Eugene & our Father & should pay duty for
It seems to me that the

Machinery is clearly defined
to exemption under Act XVIII, 1862
It is "Machinery used exclusively
for purposes of & + manufacture
What is the article to be manu-
-factured, ice or any thing
else, matters not
The definition in the
Act is however much too narrow.
Under it steam engines & pressing
pumps for flushing & draining of
black town would not pass free.

Section 10 of the
Act of 1862

Rev. 1863. Sept.
Pro. of Govt. for 1863.
Proceedings of the Board
of Revenue.

Dated 7th May 1863.
Despt. 72. d
Rev. 80.
E.I. Co. Rd.

for

To the Cashier India
Home Dept.
d/ 27th May 1863.
By Gt.

Submitting for orders a
claim preferred by Messrs. Line & Co.
on behalf of C. B. Grimes for remission
of duty levied on certain machinery
for manufacturing Loo.

N. 267 & 268

No 887. 22nd May

Wotton Order

28 May 1863 R19

14 Copies sent to Mr. R. D. D. 200
with one enclosed