M.R.O. 14—18,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1687 Press ~~Mis.~~

214. 215

Dated 13 — 9 — 1864.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
13th September 1864.

No. 214. Read the following Proceedings of the Board of Revenue, dated 30th August 1864, No. 5,595.

Read again Board's Proceedings, dated 21st June 1864, No. 3,819.

Read also the following letter from J. H. BLAIR, Esq., Collector of Sea Customs, Madras, dated 24th June 1864, No. 722:—

In reply to Proceedings of the Board of Revenue, dated 21st June 1864, I have the honor to report that the Tile-making Machine being valued at only Rupees 171-4-0, was not considered as coming under the head of Machinery, being in the same class, as Washing, Sawing, Ice, &c., Machines, and duty was charged.

1. The Board have referred to the correspondence that has passed relative to the free admission of Machinery, and they find no ground for supposing that the decision was intended to depend on the value of the Machine. Such a rule would tend to defeat what certainly was one main object of the relaxation, viz., to encourage the use of inventions calculated to economize human labor. The Board consider that the Tile-making Machine should certainly have been admitted free as coming within the category in Act XXIII of 1862, of "Machinery used exclusively for purposes of * * * * manufacture * * * *."

2. The Act however declares that the decision of the Officer in charge of the Customs House on this point of admissibility shall, subject to the orders of the Local Government, be final in law, and the Board doubt whether Section 6, Act VI of 1863, (consolidated Customs Act,) gives the Board, as Chief Customs Authority of the Presidency, power to interfere as regards the principle.

3. The papers will be submitted for the consideration of Government.

No. 215. ORDER THEREON, 13th September 1864, No. 1,687.

Separate Revenue, No. 107.
Customs.

The Government concur with the Board of Revenue that machines for making tiles come within the description of Machinery exempt from duty under Act XXIII of 1862.

(True Extract.)

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

To the Board of Revenue.

Exd. S. T. Augustin.

No. 3,819.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st June 1864.

Read the following letter from J. OUCHTERLONY, Esq., dated Ootacamund, 16th June 1864:—

1. I have the honor to request that you will solicit the opinion of the Board as to whether a *Machine* for making Tiles is, or is not, to be classed as "Machinery" in respect of liability to Import duty.

2. I had deemed that the exemption given to "Machinery," was for the purpose of encouraging the introduction of all scientific appliances for economizing human labour, but the Sea Customs at Madras has ruled otherwise in respect of Tile-making Machines.

Forwarded to the Collector of Sea Customs for report.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To J. H. Blair, Esq., Collector of Sea Customs, Madras.

Copy to J. Ouchterlony, Esq.

Exd. J. Wright.

Encl. in the Proc. of the 28th of Dec. to the Collr. to Govt. R. D. dated 30th Sept. 1864 No. 5595.

1864. Department.

No.

Revr. 2336/64.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 21st *June* 1864.

Despatched

Received

No. 3,819.

Forwarding for report letter from Mr. Ouchterlony, Ootacamund, requesting Board's opinion as to whether a Machine for making Tiles is liable to Import duty.

No. 5,595.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 30th August 1864.

Read again Board's Proceedings, dated 21st June 1864, No. 3,819.

Read also the following letter from J. H. BLAIR, Esq., Collector of Sea Customs, Madras, dated 24th June 1864, No. 722 :—

In reply to Proceedings of the Board of Revenue, dated 21st June 1864, I have the honor to report that the Tile-making Machine being valued at only Rupees 171-4-0, was not considered as coming under the head of Machinery, being in the same class, as Washing, Sewing, Ice, &c., Machines, and duty was charged.

———

The Board have referred to the correspondence that has passed relative to the free admission of Machinery, and they find no ground for supposing that the decision was intended to depend on the value of the Machine. Such a rule would tend to defeat what certainly was one main object of the relaxation, viz., to encourage the use of inventions calculated to economize human labor. The Board consider that the Tile-making Machine should certainly have been admitted free as coming within the category in Act XXIII of 1862, of " Machinery used exclusively for purposes of * * * * manufacture * * * *."

2. The Act however declares that the decision of the Officer in charge of the Customs House on this point of admissibility shall, subject to the orders of the Local Government, be final in law, and the Board doubt whether Section 6, Act VI of 1863, (Consolidated Customs Act,) gives the Board, as Chief Customs Authority of the Presidency, power to interfere as regards the principle.

3. The papers will be submitted for the consideration of Government.

(A true Copy and Extract.)

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.,
with copy of Board's Proceedings, dated 21st June 1864, No. 3,819.

Copy to J. H. Blair, Esq., Collector of Sea Customs, Madras.
" to J. Ouchterlony, Esq.

Ed. J. Wright.

Rev. 1864. Department.
Fr. of Govt for Collr

No. 2336.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 30th *August* 1864.

Recd 2d Sept.

No. 5,595.

Submitting for consideration papers on the subject of duty charged on File Making Machine by the Collector of Sea Customs Madras.

No 214 & 215.

No 1687. 13 Sept

William Oder

Rec 1687.

The Govt concur with the Bd of Rev that Machines for making files, come within the description of Machinery exempt from duty under Act XXIII of 1862

Fort St George 13th Septr 1864.

L. D. S

In Govt Letter Bd of Rev Cons 16 Sept

Rec 12 Oct