

MADRAS RECORD OFFICE.

Government of Madras.

Rename DEPARTMENT.

G.O. No. 1702

Press
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246-265

Dated

16-9-18 bce.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
16th September 1864.*

No. 244. Read the following Proceeding of the Board of Revenue, dated 2nd May 1864.
Read the following letter from J. H. BLAIR, Esq., Collector of Sea Customs to W. HUDLE-
STON, Esq., Secretary to the Board of Revenue, dated Madras, 21st April 1864 No. 463 :—
SIR,

1. Adverting to paragraph 4 of the Board's Proceedings No. 2,085A, dated 7th instant, I
have the honor to state that Act XXVI of 1863, reducing duty on iron, specifically excludes only
"Ironmongery, Cutlery or Hardware." This, taken in connection with Sir Charles Tre-
velyan's remarks in his financial statement for 1863-64 (vide margin) leads me to suppose that
he contemplated corrugated iron, iron roofing, and manufactured iron being passed at 1 per
cent.; 10 per cent. being charged on "Iron-
mongery and Cutlery which are used for domestic purpose."
2. The following are some of the machines upon which duty has been charged here, but
which should I think pass at 1 per cent. Regis-
tration fee :—Freezing machines, iron houses,
seed cleaning machines, watering engines, pumps, sewing machines, sawing machines, &c.
These cannot pass as machinery under Art. 18, Act XXIII of 1862, not being exclusively used
for any of the purposes therein specified.

Ordered to be submitted to Government in continuation of the Board's Proceedings quoted
by the Collector.

2. On further consideration of the point the Board see no reason to doubt that corrugated
iron should from the first have been admitted at the one per cent. duty. The Collector will
ascertain the practice in Calcutta and Bombay, and if it is in accordance with the above opinion
he will adopt this rate in future, and make the requisite application for authority to refund the
excess duty collected in the current official year. If at Calcutta and Bombay a higher rate of
duty is levied, the Collector will bring the matter forward again.

3. The Board do not think that machinery can be passed at the rate of duty fixed for "iron
exclusive of Ironmongery, Cutlery and Hardware."

No. 245.

ORDER THEREON, 16th September 1864, No. 1,702.

Separate Revenue, No. 113.
Customs.

Ordered to be recorded.

(True Extract.)

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

To the Board of Revenue.

Exd. S. T. Augustin.

practice in Calcutta and Bombay, and if it is in accordance with the above opinion he will adopt this rate in future and make the requisite application for authority to refund the excess duty collected in the current official year. If at Calcutta and Bombay a higher rate of duty is levied, the Collector will bring the matter forward again.

3. The Board do not think that Machinery can be passed at the rate of duty fixed for "Iron exclusive of Iron-ore, machinery, cutting and finishing."

(True Copy and Extract)

Thos. W. W. W.
Secretary.

To
J. D. W. Esq.
Secretary to Government
Revenue Department.

Ed. L. W. W. W.
C. L. by G. W. W. W.

