

# MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

|              |                          |
|--------------|--------------------------|
| G.O. No. 717 | Press<br><del>Mis.</del> |
| 407.408      |                          |
| Dated        | 25.4.197864              |

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,  
25th April 1864.*

No. 407. Read the following Endorsement of the Consulting Engineer for Railways, dated Madras, 12th April 1864, No. 202.

Read the following letter from W. S. BETTS, Esq., Agent Great Southern of India Railway, to Lieutenant-Colonel P. P. O'CONNELL, R. E., Consulting Engineer for Railways, Madras, dated Negapatam, 9th April 1864, No. 1,104 :—

SIR,

1. About a year ago Sir Charles Trevelyan, when bringing forward his Financial Statement, said, "one article now charged with an Import Duty of 10 per cent. is a material of industry so essential to the development of the great works upon which the future of India depends, that it is proposed to charge only a registration fee of 1 per cent. upon it. I of course refer to Iron. The loss of revenue will not be great, for after separating Iron mongery and Cutlery, which are used for domestic purposes, and which will still be chargeable with the 10 per cent. Duty, much the largest portion of the remainder is imported for the construction of Railways, and is either added, together with the Duty upon it, to the Capital of guaranteed Companies, the interest of which is made good out of the public revenue, or is entirely exempted from Duty under a privilege lately conceded to Companies more directly based upon the principle of private enterprize. Out of a total value of £1,087,464 of Iron imported at Calcutta in 1862, £542,608 was for rails alone. Machinery, into which Iron so largely enters, is on the Free List."

2. Six sets of wheels for timber trucks have lately been imported by this Company, and upon my rendering an account to the Customs authorities here, I entered the consignment as liable to the charge of 1 per cent. Duty.

3. Application has since been made for the payment of Duty at the rate of 10 per cent., under the plea that the lower rate applies to *unmanufactured* iron only, and that manufactured iron is classed as Iron mongery.

4. As Sir Charles Trevelyan specially mentions "Rails" as being exempted from the 10 per cent. classification, it proves that *unmanufactured* iron was not alone meant to bear the lesser rate, I shall therefore feel obliged by your submitting to Government the question whether Railway truck wheels are to be classified under the heading of "Iron mongery used for domestic purposes."

Forwarded to Government for orders.

(Signed) P. P. O'CONNELL, Lieut.-Colonel, R. E.,  
Consulting Engineer for Railways.

Referred to the Revenue Department for disposal.

(Signed) A. J. ARBUTHNOT,  
Chief Secretary.

No. 408.

ORDER THEREON, 25th April 1864, No. 717.  
Referred to the Board of Revenue for report.  
(True Extract.)

Deputy Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

N<sup>o</sup>

GREAT SOUTHERN OF INDIA RAILWAY.

AGENT'S OFFICE,

NEGAPATAM,

186

From

THE AGENT

Great Southern of India Railway,

*Special mention 'rails' as  
being exempted from the 10 per  
cent classification, it proves  
that unmanufactured iron  
was not alone meant to bear  
the lower rate, I shall therefore  
feel obliged by your submitting  
to Government the question whether  
railway truck wheels are to be  
classified under the heading  
of 'iron-workings used for  
domestic purposes'.*

*I have the honor to be*

*Yours truly  
William Petts*

100 of the 3000 of 2000.  
 179 May 64. Encl 1210.  
 20.2 May 1840. Mr 1149.

Witt Jachet.

Caro Ego per Pap

actual  
Sent to Genl