

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 962	Press ~~Mis~~
5560	
Dated	6-6-19-1864

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
6th June 1864.*

No. 59. Read the following letter from E. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, to the Secretary to the Government of Fort Saint George, dated Simla, the 21st May 1864, No. 283 :—

SIR,

I am directed to forward, for your information and guidance, copy of an opinion by the Advocate General, from which it will be seen, that the expression "liable to confiscation" used in the Customs Act, does not confer on the Adjudicating Officer the power of imposing a lower penalty.

OPINION.

The expression "liable to confiscation" is not used in the Customs Act with the intention of giving the Adjudicating Officer a discretionary power of imposing a lower penalty. The meaning of "liable to confiscation" is that, if the facts in the particular case are made out to the satisfaction of the Adjudicating Officer, he is to adjudge confiscation. Thus, the 199th Section provides that goods "liable to confiscation" may be seized. Section 200, that the goods so seized "on the ground that they are liable to confiscation" shall be delivered forthwith into the hands of the proper Officer. And Section 218, that the Officer in charge of a Custom House may "where the goods are liable to confiscation" adjudge such confiscation. If he thinks that the goods are on the evidence not liable to confiscation, he will of course direct their release, but if they are proved to be so liable, he can only adjudge that they be confiscated. The power of remission or modification is conferred only by the 223rd Section, on the Chief Customs authority.

(A true Copy.)

27th April 1864.

(Signed) T. H. COWIE,

No. 60.

ORDER THEREON, 6th June 1864, No. 962.

Separate Revenue, No. 4.

Customs.

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

(True Extract.)

(Signed) C. G. MASTER,

Deputy Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin,

N^o 283

To

The Secretary to the Government
of Fort St George,

And Department Sir,

I am directed to forward for your
information and guidance, Copy of an Opinion
by the Advocate General, from which, it
will be seen, that the expression "liable to
confiscation" used in the Customs Act,
does not confer on the Assessing Officer,
the power of imposing a lower penalty.

I have the honor to be,
Sir,

Your most obed^t Servant

H. W. Jackson Esq

Secy to the Government of India

Amala
The 21st May, 1864

x 11/15

1864 - Dec 1st
220 - of Good Hope Lane
1445.

From the West, to
the foot of Andes.

Dated 21st May 1864.
Received 3^d June 3^d 1864.

8-1-
H. 283.

Forwarded for export -
made and purchased copy from
specimens by Mrs. A. M. C. L. P.
from which I was taken from the
original "Little's Confidential"
and will be published as
not confidential. Not reading
them. He has way of importing
a lower quality.

No 982- Volume

Not an Order

Ordered to the minimum
extent to the W3d of the for their
information and guidance. —

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From W. C. Cress
to
H. C. Cress

14 Oct 27 Cur: Dickey's vine