

MADRAS RECORDS OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 992

Press

~~Mis.~~

119-120

Dated

10 / 6 - 1918

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
10th June 1864.*

No. 119. Read the following Proceedings of the Board of Revenue, dated 20th May 1864,
No. 3,111.

Read the following letter from the Collector of Sea Customs, Madras, dated 6th May 1864,
No. 527 :—

1. Referring to Proceedings Madras Government of the 28th ultimo, and the Order thereon, I have the honor to report, that under Section 169 of the Consolidated Customs Act, Messrs. Binny & Co. were permitted on the 21st ultimo, to clear two Hogsheads Aska Rum imported per "Gallant Neill" from Gopaulpore, paying duty at 3 Rupees per Gallon. The two casks of Rum were, I am told, sold to Messrs. LeFebour & Co., Druggists, to be distilled into Spirits of Wine.

2. Under Section 171 of the Act, the Board have permitted* Mr. Corbett to bring his Rum as for exportation to the Customs House, pay the import duty thereon, Rupees 3 per Gallon, and then remove it for local consumption. The Order of Government of 28th ultimo, appears to me to cancel the Board's Proceedings, No. 3,948 of June 30th, 1863, and I therefore request to be informed how I am to proceed if Mr. Corbett imports any Alcohol.

* Proceedings Board of Revenue, 30th June 1863, No. 3,948.

1. The Board observe that under Act VI of 1848, declaring the Indian interport trade to be free, Salt and Opium were excepted, and were therefore liable to pay duty when imported by Sea at any Port in British India not a free Port, from any other British Indian Port. This provision was repealed by Act VI of 1863, and re-enacted in Sections 16 to 20 of that Act, with the addition of spirits manufactured after the English method, so that spirits exported free from Cuddalore or Ganjam, can be imported at Madras on payment of the established rate of import duty according to strength. Such spirits can in fact be brought into the market on precisely the same footing as Foreign spirits, under Section 169 of Act VI of 1863. The Board do not see that this arrangement at all violates the spirit or the letter of Act XXXII of 1845.

2. Section 171, Act VI of 1863 provides that locally manufactured spirits brought to the Customs House for exportation "under bond for the duty of excise" may, on payment of such duty, be again passed inwards for local consumption under the usual passes for the carriage of spirits, and in their Proceedings of 30th June 1863, No. 3,948, the Board in reply to the Collector of Sea Customs stated that they saw no objection to a similar arrangement being adopted in Madras. They ascertained from the Collector of North Arcot that Mr. Corbett (in regard to whom Mr. Shubrick made his reference) was permitted to remove the Rum manufactured at his distillery under passes issued in accordance with the provisions of Regulation I of 1820.

3. In their Proceedings of 26th February and 9th April 1864, Nos. 1,243 and 2,164, the Board in discussing the question of the supply of Spirits of Wine to the local market, observed that the enactment of the Abkarry bill was necessary for the levy of a duty of excise, and this probably is strictly the case, as there is no distinct provision for the levy of "a duty of excise" in this Presidency under the letter of the existing Abkarry law in force here.

4. The Board, however, observe that practically the levy of an import duty on sea borne country-made spirits, which is distinctly provided for in Act VI of 1863, determines the rate of the excise duty which may hereafter be made leviable, and operates precisely in the manner of an excise, and to deny to spirits brought to the Customs House by land, the benefit of the provisions of Section 171, Act VI of 1863, solely on the ground that no law legalizes the levy of an excise duty in Madras Presidency is to place the manufacturers of North Arcot on a different and less favourable footing than the distillers of South Arcot or Ganjam, while at the same time the former by exporting his spirit by sea from Madras to the nearest Port, and there bonding it, could bring it back by sea to Madras, and import it under Section 169 of the Consolidated Customs Act, on the same terms as spirits can be brought in by sea from Cuddalore to Ganjam. Under these circumstances it appears to the Board to be not only unnecessary, but objectionable to withdraw

*Proceedings of the Madras Government, Revenue Department,
10th June 1864.*

the privilege hitherto conceded in the case of Rum under Section 171 of the Act, although the duty at present levied is rather an import duty, than a duty of excise, if at least the enactment of a law to create a duty under that particular name be essential to its existence.

5. They resolve, therefore, to submit copy of these Proceedings to Government, with reference to Government Order, dated 28th April 1864, No. 740, and with copy of the Board's Proceedings, dated 30th June, and 28th July 1863, Nos. 3,948 and 4,662, and to request permission to maintain the previous practice in regard to Rum, and to extend it to the case of Spirits of Wine, in anticipation of the enactment of the Abkarry Bill. The Board see no risk to the revenue in this proposal.

No. 120.

ORDER THEREON, 10th June 1864, No. 992.

Abkary.

The Government think it desirable that the Board should ascertain from their Law Officers whether with reference to Acts XXXII of 1845 and XIX of 1852, the course proposed by them can be adopted.

(True Extract)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

No. 3,948.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 30th June 1863.

Read the following letter from C. J. SHUBRICK, Esq., Collector of Sea Customs, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 26th June 1863, No. 287—

1. I some time ago was personally applied to by a Mr. Corbet, who is engaged in the manufacture of Rum in North Arcot, to allow him to bring his Rum as for exportation to the Customs House, pay the import duty thereon, Rupees 3 per Gallon, and then remove it for local consumption under Section 171 Act VI of 1863. I gave my consent to his application so far as the matter concerned the Customs House, but up to the present time he has not taken advantage of it.

2. Adverting to paragraph 6 of the Board's Proceedings of the 18th instant, No. 3,587, the above seems to correspond very much with the views they have therein indicated, and will I presume therefore meet with their concurrence.

3. In regard to paragraph 8 of the Board's Proceedings referred to, it appears to me that if the Board will pass a general order under Section 4, that Rum as stores is not to be shipped till the vessel takes out her clearance, the difficulty of preventing its illegal consumption during her stay in the roads will be overcome.

1. The Board see nothing to object to in the arrangement proposed by Mr. Corbet and accepted by the Collector of Sea Customs. The Acting Collector of North Arcot will however be requested to state under what regulations for securing the Abkary Revenue the removal of the Rum from Mr. Corbet's Factory is permitted.

2. Mr. Shubrick will please to draft a rule in the terms he proposes for the shipment of Rum, and to forward it to the Board.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,

Secretary.

To J. Fraser, Esq., Acting Collector of North Arcot.

„ C. J. Shubrick, Esq., Collector of Sea Customs, Madras.

Exd. J. Wright.

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No. 4,662.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 28th July 1863.

Read the following letter from J. FRASER, Esq., Acting Collector of North Arcot, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Chittoor, 4th July 1863, No. 122 :—

I have the honor, with reference to the Proceedings of the Board dated 30th ultimo, inquiring under what regulation for securing the Abkarry revenue the removal of Rum from Mr. Corbett's factory is permitted, to state that Mr. Corbett being the Abkarry Renter of the District is permitted to remove the Rum manufactured at his distillery under passes issued by me under the provisions of Clauses 2nd and 3rd, Section 11 and Section 12 Regulation I of 1820.

Recorded.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To J. Fraser, Esq., Acting Collector of North Arcot.

Edw. J. Wright.

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No.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 30th June 1863.

Despatched

Received

No. 3,948.

Siting that there is no objection to the arrangement proposed by Mr. Corbet and accepted by the Collector; requesting to know under what regulation the removal of the Rum from Mr. Corbet's factory is permitted, and that a rule be drafted and sent in the terms proposed for the shipment of Rum.

No. 3,111.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th May 1864.

Read the following letter from the Collector of Sea Customs, Madras, dated 6th May 1864,
No. 527 :—

1. Referring to Proceedings Madras Government of the 28th ultimo, and the Order thereon, I have the honor to report, that under Section 169 of the Consolidated Customs Act, Messrs. Binny and Co. were permitted on the 21st ultimo, to clear two Hogsheads Aska Rum imported per "Gallant Neill" from Gopaulpore, paying duty at 3 Rupees per Gallon. The two casks of Rum were, I am told, sold to Messrs. LeFebour and Co., Druggists, to be distilled into Spirits of Wine.

2. Under Section 171 of the Act, the Board have permitted* Mr. Corbett to bring his Rum as for exportation to the Customs House, pay the import duty thereon Rupees 3 per Gallon, and then remove it for local consumption. The Order of Government of 23th ultimo, appears to me to cancel the Board's Proceedings, No. 3,948 of June 30th, 1863, and I therefore request to be informed how I am to proceed if Mr. Corbett imports any alcohol.

1. The Board observe that under Act VI of 1848, declaring the Indian interport trade to be free, Salt and Opium were excepted, and were therefore liable to pay duty when imported by sea at any Port in British India not a free Port, from any other British Indian Port. This provision was repealed by Act VI of 1863, and re-enacted in Sections 16 to 20 of that Act, with the addition of spirits manufactured after the English method, so that spirits exported free from Cuddalore or Ganjam, can be imported at Madras on payment of the established rate of import duty according to strength. Such spirits can in fact be brought into the market on precisely the same footing as Foreign spirits, under Section 169 of Act VI of 1863. The Board do not see that this arrangement at all violates the spirit or the letter of Act XXXII of 1845.

2. Section 171, Act VI of 1863 provides that locally manufactured spirits brought to the Customs House for exportation "under bond for the duty of excise" may, on payment of such duty, be again passed inwards for local consumption under the usual passes for the carriage of spirits, and in their Proceedings of 30th June 1863, No. 3,948, the Board in reply to the Collector of Sea Customs stated that they saw no objection to a similar arrangement being adopted in Madras. They ascertained from the Collector of North Arcot that Mr. Corbett (in regard to whom Mr. Shubrick made his reference) was permitted to remove the Rum manufactured at his distillery under passes issued in accordance with the provisions of Regulation I of 1820.

3. In their Proceedings of 26th February and 9th April 1864, Nos. 1,243 and 2,164, the Board in discussing the question of the supply of Spirits of Wine to the local market, observed that the enactment of the Abkarry bill was necessary for the levy of a duty of excise, and this probably is strictly the case, as there is no distinct provision for the levy of "a duty of excise" in this Presidency under the letter of the existing Abkarry law in force here.

4. The Board, however, observe that practically the levy of an import duty on sea borne country-made spirits, which is distinctly provided for in Act VI of 1863, determines the rate of the excise duty which may hereafter be made leviable, and operates precisely in the manner of an excise, and to deny to spirits brought to the Customs House by land, the benefit of the provisions of Section 171, Act VI of 1863, solely on the ground that no law legalizes the levy of an excise duty in Madras Presidency is to place the manufacturers of North Arcot on a different and less favorable footing than the distillers of South Arcot or Ganjam, while at the same time the former by exporting his spirit by sea from Madras to the nearest Port, and there bonding it, could bring it back by sea to Madras, and import it under Section 169 of the Consolidated Customs Act, on

1863. Department.

No

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 28th July 1863.

No. 4,662.

Recording letter from the Acting Collector North Arcot, stating that Mr. Corbett, being Abkarry Renter of the District is permitted to move the Rum from his Distillery under passes issued under Regulation I of 1820.

5. They resolve, therefore, to submit copy of these Proceedings to Government, with reference to Government Order, dated 23th April 1864, No. 740, and with copy of the Board's Proceedings, dated 30th June, and 28th July 1863, Nos. 3,918 and 4,662, and to request permission to maintain the previous practice in regard to Rum, and to extend it to the case of Spirits of Wine, in anticipation of the enactment of the Abkarry Bill. The Board see no risk to the revenue in this proposal.

✓ *Christina*

To J. D. Sim, Esq., Secretary to Government, R. D.,
with reference to Government Order, dated 28th April 1864, No. 740, and
with copy of Board's Proceedings, 30th June and 28th July 1863, Nos. 3,943 and 4,662.
Copy to J. H. Blair, Esq., Collector of Sea Customs.

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From St George's
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14 Copies Letter of A. R. Reel Dec 14th 1890

No. 1369.
PROCEEDINGS OF THE BOARD OF REVENUE,
22-23-27/11/2007/64/Ch/128

Received
 Dec. 1864.
 Department
 No. of Grafton & Amherst.

Dated 20th May 1864
 Signed 23 June
 Dec 25th
 E. 2*

No. 3,111.

Oct 992. 10 June

Submitting with remarks letter from the Collector of Sea Customs Madras requesting instructions as to how he is to proceed if Mr Corbett imports any Alcohol.

White on Color