M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1057 Press ~~Mis.~~

324-325

Dated 19-5-1865.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
19th May 1865.

No. 344. Read the following Proceedings of the Board of Revenue, dated 9th May 1865.

Read the following letter from J. H. BLAIR, Esq., Collector of Sea Customs, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Madras, 24th April 1865, No. 350 :—

SIR,

In reply to Board's Order dated 21st instant, I have the honor to state with reference to paragraph 4 of Mr. Elwin's letter* to the Consulting Engineer for Railways, that I declined to *recommend* the Board to refund the duty on certain Railway materials. A copy of my letter to Calcutta and reply are herewith enclosed.

* Dated 3rd April 1865, No. 199.

Submitted to Government, with reference to their Order dated 19th April 1865, No. 812. The Board are of opinion that such of the articles mentioned in Mr. Elwin's letter as are component parts of machinery specially designed and exclusively applicable to Railway purposes should be admitted duty free, and that such of them as are "Railway materials," and made of *iron*, should be admitted at one per cent. The interpretation placed by the Calcutta Collector of Sea Customs upon the Order referred to by Mr. Elwin is, in the Board's opinion, correct.

No. 345. ORDER THEREON, 19th May 1865, No. 1,057.

Separate Revenue, No. 28.
Customs.

1. Ordered to be communicated to the Agent and Manager Madras Railway Company, through the Consulting Engineer.

2. The Government have no doubt whatever that the rule which Mr. Elwin quotes from Mr. Prinsep's letter was applicable to iron materials only.

3. The letter of the Collector of Sea Customs, Calcutta, places this beyond doubt, but it is confirmed by reference to Sir C. Trevelyan's remarks in his Financial Statement made in April 1863.

4. The Government understand that Mr. Elwin bases his claim for refund of the duty levied on the articles specified by him on the rule above referred to, and for the reason stated the Government see no ground to admit the claim under this rule.

5. Part of the duty seems to have been remitted on the ground that the articles are component parts of locomotive engines, and others of the items appear entitled to exemption as machinery, but on these points it does not appear that the Government are called on to pass orders.

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary to Government.

To the Consulting Engineer Madras Railway.
,, the Board of Revenue.
,, the Financial Railway Department.

Exd. S. T. Augustin.

Ordered the comm.ᵗ & the Agent &
Treasurer Hadsell & Sharpless. Rec.ᵈ the
Cheque.

The Sᵗ. Com.ᵗ have received a Letter
from Sᵗ. W. Irwin with
Sᵗ. Bridges Letter, & Affidavits &c. from
Materials &c. The Letter of the Gold Assayers
Columbia please Rec.ᵈ. but it
is confirmed by Appᵈ. & Lieᵗ. Broughams
remarks in his Report of Stateᵗ. made in
April 03. The Sᵗ. understand that Sᵗ. Irwin
bases his claim for repaym.ᵗ of the duty paid
on the articles specified by him in the note
above referred to, & for the reasons stated
by Sᵗ. Irwin & Garrard submit the claim
under this note. Part of the duty seems to have
been remitted on the ground that the articles
are component parts of Locomotive Engines
& part of the items appear entitled to
Exemption as Machinery - but as these
points do not appear that the Sᵗ. are
called on to pass orders. VB

Pro. 19. April 65 - Nos 204-208

Rev. 1865. Depart.

No. 1247.

Pro. of Govt. for May

Proceedings of the

Board of Revenue.

Dated 9th
Desp. 9
Rec. 10
Encl. Orders

} May 1865.

&c.

S.D. No 1057. 19 May

Submitting letter from the Collr. of Sea Customs and recommending that such articles as are component parts of Machinery specially designed for and exclusively applicable to Railway purposes be admitted duty free & that a duty of one per cent be charged on such as are "Railway materials" and made of Iron -

-344-

Revenue Department.

No. 1057.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 19th May 1865.

Read the following

Pro. of the Bd of Revr

Submitting letter from the Collr of Sea Customs and recommending that such articles as are component parts of Sea-chinery specially designed for, and exclusively applicable to, Railway purposes be admitted duty free, and that a duty of one per cent be charged on such as are "Railway materials" and made of Iron

(Here enter 9 May 65

Ordered to be communicated to the Agent and Manager, Madras Railway Company thro' the Consulting Engineer.

The Government have

have no doubt whatever
that the rule which
Mr Aldis quotes from
Mr Princep's letter was
applicable to Iron ma-
terials only.

The letter of
the Collector of Sea
Customs, Calcutta
places this beyond
doubt. But it is con-
-firmed by reference
to Sir C. Trevelyan's
remarks in his
Financial Statement
made in April 1863.

The Govt. un-
derstand that Mr
Aldis bases his claim
for refund of the duty
levied on the articles
specified by him on
the grounds above referred
to

to, and for the reasons
stated the Govt see no
ground to admit the
claim under the rule.

Part of the duty
seems to have been
remitted on the ground
that the articles are
component parts of
Locomotive Engines,
and others of the items
appear entitled to
exemption as machinery
but on these points
it does not appear
that the Govt are
called on to pass
orders.

2 Forbes Campbell & Co for Madras Railway Co
14 " The Board of Revenue with Consolo Sl
5 " The Financial Railway Dept

5

Revenue 1865 Dept.
Dec: of Court. for May

No. 1057.

Rep. of the Madras Govt.
dated 19th May 65

Declining to allow certain Railway weighing Machines being exempted from duty.

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