M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1582 Press ~~Mis~~

165-166

Dated 11-7-1865.

Not to be folded or roughly handled

No. 165. Read the following letter from Messrs. DARLEY, BUTLER & Co., Cochin, to the Secretary to the Government of Madras in the Revenue Department, dated Cochin, 28th June 1865:—

SIR,

1. We have the honor to enclose copies of correspondence betweeen G. A. Ballard, Esq., Collector of Malabar, the Superintendent of Customs at this Port, and ourselves, and request the same may be laid before His Excellency the Governor in Council, for His Excellency's decision on the question raised.

2. We may observe that since we commenced preparing this correspondence, it has been announced by public telegram, that the Supreme Government has ordered the collection of the export duties to cease.

From Messrs. DARLEY, BUTLER & Co., Cochin, to G. A. BALLARD, Esq., Collector of Malabar, Calicut, dated Cochin, 1st May 1865.

SIR,

1. We have the honor to annex copies of correspondence between the Customs Superintendent of this Port and ourselves.

2. Respectfully requesting your most favorable consideration of the circumstances of the case.

From B. FRANK, Esq., Superintendent of Customs, Cochin, to Messrs. DARLEY, BUTLER & Co., Cochin, dated Cochin, 29th April 1865.

GENTLEMEN,

1. The Collector has directed me to recover duty on the undermentioned Coffee, exported by you for London per barque "Julia Augusta," Captain Hopper, on the 4th instant, the Government having ruled that the imposition of duty thereon takes effect from the 1st instant.

2. I have therefore the honor to request you will be pleased to pay the duty thereon, viz., Rupees 623-14-7, to enable me to close the accounts of this month.

575 Bags and 10 Casks Coffee, weighing Cwts. 742-3-1.

From Messrs. DARLEY, BUTLER & Co., Cochin, to B. FRANK, Esq., Superintendent of Customs, Cochin, dated Cochin, 29th April 1865.

SIR,

1. We have received your communication of this day's date, requesting us to pay duty upon 575 Bags, and 10 Casks of Coffee, weighing Cwts. 742-3-1, exported by us on the "Julia Augusta," Captain Hopper, on the 4th instant, amounting to Rupees 623-14-7.

2. We beg to submit, for the consideration of the Collector, that we demur to our liability to pay duty on goods on which a clearance has already been obtained, and which have been passed duty free by the Officers of Customs, they being presumably without authority to collect the duty at that time. We demur to this payment also on account of its retrospective action, the ship having been cleared on the 6th instant, without the demand being made, and the Invoices having been some-time since made up, dispatched and debited to our correspondents.

3. Further we demur to this claim inasmuch, as our firm being established in Cochin such claim can therefore be put forward, but it is quite a possible case that the shipment of Coffee might have been made by the Captain or Supercargo of the ship or by any one who had left the port; under such circumstances the Government could not have recovered the duty.

4. Trusting these points will meet with the favorable consideration of the Collector.

Memorandum from G. A. BALLARD, Esq., Collector of Malabar, to Messrs. DARLEY, BUTLER & Co., Cochin, dated Calicut, 17th June 1865, No. 1,741.

1. The Collector begs to inform Messrs. Darley, Butler & Co. that the matter adverted to in their letter of the 1st ultimo, having been referred to the Board of Revenue, they have ruled that "duty is leviable on all Coffee exported on or after the 1st April" in accordance with a Government Order, dated 10th May 1865.

2. The Superintendent of Customs at Cochin has therefore been directed to recover the amount of duty due by Messrs. Darley, Butler & Co.

From B. FRANK, Esq., Superintendent of Customs, Cochin, to Messrs. DARLEY, BUTLER & Co., Cochin, dated Cochin, 23rd June 1865.

GENTLEMEN,

The Collector having received final instruction from the Board of Revenue on the subject of your representation of 29th April last, and directed me to recover forthwith the duty due on the Cwts. 742-3-1 of Coffee exported by you subsequent to the 1st April last, at a valuation of Rupees 25 per cent., I have the honor to request you will be pleased to pay the same, amounting to Rupees 557-4-3.

Proceedings of the Madras Government, Revenue Department, 11*th July* 1865.

From Messrs. DARLEY, BUTLER, & Co., Cochin, to B. FRANK, Esq., Superintendent of Customs, Cochin, dated Cochin, 26th June 1865.

SIR,

1. We have the honor to acknowledge receipt of your letter of 23rd instant, and in compliance with the ruling of the Board of Revenue, referred to in the Memorandum of the Collector, No. 1,741, and order thereon, we now beg to hand you Rupees 557-1-2 reduced amount claimed for duty on Cwts. 742-3-1 Coffee cleared at Custom House on 4th April, and shipped by us, at same date per "Julia Augusta," which vessel cleared from the port on the 6th instant without claim on this head, the first claim for this duty being only made on the 29th April.

2. We protest against this claim upon goods already declared free by the Custom House authorities, shipped by a vessel also declared free to proceed on her voyage by same authority.

3. We protest against the Darkast and other documents by law and custom required, for the clearance of goods, and declaring these goods free, having the validity of a protection to the shipper at one time, and ceasing to afford that protection at another, and as contrary to the usage of Her Majesty's Customs in any other part of the world.

4. On a transaction which had been closed with our correspondents before any demand was made, we protest against being called upon to pay under the circumstances we have detailed.

5. We request a copy of this protest may be sent to G. A. Ballard, Esq., the Collector of Malabar; we also beg to intimate our intention to refer the question to His Excellency the Governor in Council, for final decision.

(True Copies.)
p. p. DARLEY, BUTLER & Co.
(Signed) R. E. LEWIS.

No. 166. ORDER THEREON, 11th July 1865, No. 1,582.

Separate Revenue, No. 9.
Customs.

1. Orders having been issued for the refund of all Export Duty levied on Coffee since 1st April 1865, there is no necessity for the issue of special orders in this case.

2. Messrs. Darley, Butler and Company should address themselves to the Collector to obtain the refund in their case.

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

To Messrs. Darley, Butler & Co.
To the Collector of Malabar.
,, the Board of Revenue.

Exd. S. T. Augustin.

Cochin 26 June 1865

Darley Butler & Co.
Cochin

To
The Superintendent of Customs
Cochin

Sir,

We have the honor to acknowledge receipt of your letter of 23rd Inst. and in compliance with the ruling of the Board of Revenue, referred to in the Memo: of the Collector # 1741, and order thereon, we now beg to hand you Rs 557-1-2 reduced amount claimed for duty on Cwts 742-3-1 Coffee, cleared at Custom House on 4th April, and shipped by us, at same date p "Julia Augusta" which vessel cleared from the port on the 6th Inst. without claim on this head, the first claim for this duty being only made on the 29th April.

We protest against this claim upon goods already declared free by the Custom House authorities, shipped by a vessel also declared free to proceed on her voyage by same authority.

We protest against the Darkass and other documents by law and custom required, for the clearance of goods, and declaring these goods free, having the validity of a protection to the shipper at one time, and ceasing to afford that protection at another, and as contrary to the usage of Her Majesty's Customs in any other part of the world.

On a transaction which had been closed with our Correspondents before any demand was made, we protest against being called

upon to pay, under the circumstances we have detailed.

We request a copy of this protest may be sent to G. A. Ballard Esq^re. the Collector of Malabar; we also beg to intimate our intention to refer the question to His Excellency the Governor in Council, for final decision.

We have the honor to be,
Sir
Your most obt Servants
(Signed) p/p Darley Butler & Co.
R.E. Lewis

True Copies
W. D'Silva
R.C.K

upon to pay, under the circumstances we have detailed.

We request a copy of this protest may be sent to G. A. Ballard Esq^re. the Collector of Malabar; we also beg to intimate our intention to refer the question to His Excellency the Governor in Council, for final decision.

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R.E. Lewis

True Copies
W. D'Silva
R.C.K

Rec: 1865 Oct 4th
Pol. of Govt for Duties
No. 1764.

From

Messrs Darley
Butler & Co.
Cochin.

Dated 28th June
Received 30th 1865.

No.

Forwarding co-
-pies of correspondence
between them & the Coll.r of
Malabar & the Supt.t of Cus-
-toms at the Port of Cochin,
relative to the payment
of duty on Coffee exported
by them for London, and re-
-questing the decision of Govt
on the subject. - Observing
also that it has been an-
-nounced that the Supreme
Govt has ordered the rel-
-ection of the export duties
to cease. - No 1582. 11 July
With an Order

No. 165 & 166.

cs July/65 25

No 1582.

Orders having been
issued for the refund of all export
duty levied on Coffee since 1st
April 1865 - there is no necessity
for the issue of special orders in
this case:

Messrs Darley Butler
and Company should address themselves
to the Collector to obtain the refund
in their case.

1 To Messrs Darley Butler and Co dr 13 July 11a Early/65
1 & Ld Collector of Malabar
14 & Ld Board of Revn