M.R.O. 14—12,000—27-3-34

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 217 Press Mis.

122-123

Dated 6-9-1865.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 6th September 1865.

No. 122. Read the following Proceedings of the Board of Revenue, dated 25th August 1865.

Read Proceedings of the Madras Government, Revenue Department, dated 22nd August 1865, No. 1,959.

1. The Board understood from the Commissioner of Police that the Town Magistrates were not empowered to punish several offences provided for in the Penal Code, which are punishable by the District Magistrates. Some of these offences are included in Act XIX. of 1852, but are excluded from the New Abkarry Act, for the reasons given in the Proceedings disposed of by Government. The Board now observe, that they should have stated that the Town Magistrates could not punish *summarily* under the Code, except (as they now understand) in those cases included in Chapter 14.

2. With reference to paragraph 3 of the Order, the Board would beg to draw the attention of Government to paragraph 6 of the Advocate General's opinion referred to in their Proceedings. They submit that if Act XIX. of 1852 precludes the removal for local consumption of country-made spirits, after payment of the Duty of Excise, it must equally preclude the removal for local consumption of the same spirits after payment of Customs Duty.

No 123. ORDER THEREON, 6th September 1865, No. 2,117.

Separate Revenue, No. 8.
Abkarry.

1. The Government do not gather from the Board's Proceedings whether they object to any change in the Madras Town Abkarry law, and if so, on what grounds.

2. The opinion of the Advocate General will be requested on the following points:—

(1.) Whether the Madras Town Magistrates can exercise the same powers under the Penal Code as Mofussil Magistrates can?

(2.) Whether Country spirits imported by sea, on payment of duty into Madras, are entitled to be dealt with in all respects as favorably as imported Foreign spirits?

(3.) Whether Country spirits imported by land on payment of the Excise Duty, equal in amount to the Import Duty, are entitled to be dealt with in all respects as favorably as spirits imported by sea?

(True Extract.)

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

To the Board of Revenue.
,, the Government Solicitor, with copy of Government Proceedings, dated 22nd August 1865.

Exd. S. T. Augustin.

No. 2117.

Ho. Lds. desire to gather from the Hs. prosp. whether there is Objection to any change in the Law of Drawback. Questions submitted.

2. The opinion of the Advocate Gen. wish to be requested on the following points.

1. Whether the Words "Drawback" can be construed the same powers under the Local Acts, as the Special Acts can?

2. Whether Country Spirits imported by Sea or Land? If not included in an entitled to the Drawback in all respects as favourably as imported Foreign Spirits?

3. Whether Country Spirits imported by Land or Sea? If not entitled to Export Duty equal in amt. to the Import Duty are entitled to the Drawback in all respects as favourably as Spirits imported by Sea? 6th Oct. 1863

Ld. Pl. Sol. 22. Augt. 1863

Pro 23d August 65 No 371-372
7 April " " - 95-96

Perame
Pros: of Govt for M. 1366.

Proceedings of the
Board of Revenue

Dated 25th
Dept 25-
Rd 26th
August 1865

From Govt Solr Madras
Q/2d Decr for Ord 2785

No 2117 6 Sept.

Observing that it should be stated that the objection to render the Madras Abkary Act III of 1864. applicable to Madras town is, that the Lower Magistrates cannot summarily punish certain offences not mentioned in the Abkary act as being provided for by the Penal Code, and drawing attention to para 6 of the Advocate Genls opinion recorded in the order of Govt of 7th April 65 No 757.

No 122 & 123.

2d Septr