M.R.O. 14—18,000—27-8-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 574-515 Press Mis.

137-139

Dated 9-3-1865.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 9th March 1865.

No. 137. Read the following Proceedings of the Board of Revenue, dated 4th March 1865.
Read Proceedings of the Madras Government, Revenue Department, dated 22nd February 1865, No. 390 :—

The Board observe that Article 18 of the Schedule attached to Act XI of 1862, to which apparently Mr. Elwin refers in his letter to the Consulting Engineer, was repealed by Act XXIII of the same year, under which Act only such machinery as is used *exclusively* for purposes of agriculture, mining, or manufacture, or for Railway purposes, is passed free of duty. The Board have already pointed out* that weighing machines imported for the use of the Railway Company cannot be viewed as machinery, specially designed for and exclusively applicable to Railway purposes.

* Board's Proceedings, 31st January 1865.

No. 138. ORDER THEREON, 9th March 1865, No. 514.

Separate Revenue, No. 7
Customs.

The Government concur with the Board that weighing machines are dutiable, and do not come within the scope of Article 18 of Act XXIII of 1862. As, however, they appear to be passed duty free in Bombay when imported in connection with Cotton presses, while a different practice prevails in Calcutta, a reference will be made on the subject to the Government of India.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

REVENUE DEPARTMENT.
FORT SAINT GEORGE,
9th March 1865.

No. 515.

No. 139.
From

J. D. SIM, Esq.,
Secretary to the Government of Fort Saint George,

To

The Secretary to the Government of India.

SIR,

Separate Revenue, No. 8
Customs.

1. I am directed by His Excellency the Governor in Council to enquire what course should be followed in regard to weighing machines imported into this country.

2. In Bombay it appears that such machines are passed free of duty, for Cotton presses only, while in Calcutta a duty is charged in all cases.

3. The Governor in Council considers that the latter is the correct course, and that weighing machines do not come within the scope of Act XXIII of 1862; but it is desirable that the practice in all the Presidencies should be uniform, and the instructions of the Supreme Government are therefore requested.

I have the honor to be,
Sir,
Your most obedient servant,

(Signed) J. D. SIM,
Secretary to Government.

Exd. S. T. Augustin.

No. 526.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 31st January 1865.

Read the following letter from J. H. BLAIR, Esq., Collector of Sea Customs, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 27th January 1865, No. 75 :—

I have the honor to report to the Board that the Agent of the Madras Railway Company has applied to be allowed to pass Weighing Machines for the Railway duty free, under Article 18, Act XXIII of 1862. At Bombay, Weighing Machines for Cotton Presses only are passed duty free, while at Calcutta they are dutiable. In my opinion they ought to pass duty free, but as the practice here has been to charge duty, I request the Board's instructions on the point.

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1. The Board do not consider that Weighing Machines can be brought within the purview of the provisions of the law in question, which contemplates machinery specially designed for and *exclusively* applicable to the purposes specified.

2. Weighing Machines scarcely answer better to this description than would Beam Scales.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To J. H. Blair, Esq., Collector of Sea Customs, Madras.

Exd. R. H. Lee.

Enclosing the Pro of the B of Revt to the Lords of Treasy Dated 4 March 1865.

1865. Department.

Rev: 625/65.

No.

PROCEEDINGS OF THE BOARD OF REVENUE

Dated 31st January 1865.

Despatched

Received

No. 526.

Stating it as the Board's opinion that Weighing Machines ought not to be passed duty free.

Revenue Department
No. 574.

Proceedings of the Madras Government
Under date the 9th March 1865.

Read the following
Proceedings of the Board
of Revenue.

Observing that Weighing
Machines imported for the use
of the Railway Company, cannot
be passed free of duty.

(Referred to 4th March 1865)

The Government con-
curs with the Board that
Weighing Machines are dutiable
and do not come within the
scope of Article 18 of Act
XXIII of 1862 - No. however they
afterwards to be finally dealt
free in Bombay when im-
ported in connection with
Cotton Presses which are duty
ferent practice prevails in

Calcutta

Rev.
Dept
Pro: of Govt for affairs
No. 625.

Proceedings of the
Board of Revenue

Dated 4th
Dept 4th
Rec 6th
E.2. and Rec.
} March 1865

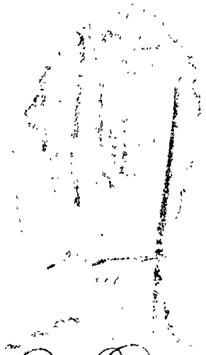
No

S. Ass. 516. 9. March

Observing that Weighing
Machines imported for the
use of the Railway Company
cannot be passed free
of duty.

No. 134

Calcutta, a reference will
be made (") on the sub
ject to the Government
of India.



14 Foll Obs ... (Reserved with ... Ord 10 Dec 6)

Revenue Department

No. 575

9th March 1865

To

The Secretary to the Govt of India

Sir

I am directed by His Excellency the Governor in Council to enquire what course should be followed in regard to Weighing Machines imported into this country.

In Bombay it appears that such Machines are passed free of duty, for Cotton Presses only- while in Calcutta a duty is charged in all cases.

The Governor in Council considers that the latter is the correct course and that Weighing

Copies sent to Bombay

Revenue 1865 Sept 20
Govt of India
No 5744.

Govt of Bengal
Govt of Bombay

Fgc ellaneously 65

From the Secretary to Govt of India
Public Works Dept

Revenue, under the Govt of India notification No. 13 of 1862.

Allowing duty free certain weighing Machines imported by the Great Western Railway Company.

No. 1737.

machines do not come within
the scope of Act XXIII of 1862;
but it is desirable that the prac-
tice in all the Presidencies
should be uniform and
the instructions
of the Act: shall
be therefore re-
quested.

J. D. S.

Revenue 1865 Deptt.
Pro: of Govt. for March

No. 515.

To
The Secretary to the
Government of India.
Dfg. 8th March 65.

Reference made to the Government of India as to the passing duty free of the weighing Machines imported by the Railway Company.

No. 139.