M.R.O. 14—18,000—27-8-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 514-515 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 Elwin refers in his letter to the Consulting Engineer, was repealed by Act XXIII of the same year, under which Act only such machinery as is used *exclusively* for purposes of agriculture, mining, or manufacture, or for Railway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.

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.

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* Board's Proceedings, 31st January 1865.

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.

Separate Revenue, No. 8
Customs.

SIR,

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.

Encl: in the Pro of the B. of Revt to the Secy to Govt. No. [illegible] 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.

[illegible] March 65

[illegible]

[illegible]

Revenue Department

No. 514.

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. (Here enter 4th March 1865)

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

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Rev. Dept.
1865 Pro: of Govt for March
No. 625.
Proceedings of the Board of Revenue

Dated 4th
Despd 4th
Recd 6th } March 1865
E.2. and Ord

No. 7

G. Ord. No. 514 - 9 March

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

No. 137

Calcutta, a reference will be made [illegible] on the subjects to the Government of India.

14. To the Bombay Government with amendmts. Des 10th March

7 Copies [illegible] ordered

Revenue Department

No. 515

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

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Revenue 1865 Dept.
Pro: of Govt. for March
No. 514.

Pro: of the Madras Govt.
Dd 9th March/65

From the Secretary to Govt. of India 31 : March/65 CA 1815

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

No. 137 & 138.

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 Sup: Govt are therefore requested.

J.D.S.

Revenue 1865 Deptt.
Pro: of Govt. for March

No. 515.

To
The Secretary to the
Government of India.
D/9th 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.