M.R.O. 1—39,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1845 Press / Mis.

Dated 9 - 8 - 1867

Not to be folded or roughly handled

REVENUE DEPARTMENT,
FORT SAINT GEORGE,
9th August 1867.

No. 1,849.

No. 196.
To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

Separate Revenue, No. 10.
Customs.

Proceedings of Board of Revenue, dated 30th April 1867, No. 2,653.
Do. 1st June 1867, No. 3,364.
Do. 5th do. ,, ,, 3,435.
Do. 28th do. ,, ,, ——
Do. 30th July ,, ,, ——
Order thereon, 9th August 1867, No. 1,848.

1. I am directed to forward to you copies of the papers noted in the margin, and to refer for the decision of the Supreme Government the question raised in them as to the liability of coral to Import duty under Act XVII of 1867, which declares that all articles not specified in the Schedules attached to the Act shall be duty free.

2. Coral is not so specified by name, but false coral beads are named under Glass and Glassware, and from Jewellery are excepted only precious stones and pearls which are free.

3. It appears that hitherto corals have always been included under the head of Jewellery in the Trade returns, and it would seem that all the coral imported is more or less wrought, while it would be difficult to draw any line to shew when it becomes a work of art deserving of the name of an ornament.

4. The duty derived from this article in 1864-65 was—

In Calcutta...	...	...	Rupees	24,847
Madras ...	...	...	,,	19,932
Bombay...	...	...	,,	10,623
				55,402

and at paragraph 15 of their Report to the Supreme Government, dated 7th January 1867, the Committee for the revision of the Tariff recommended the retention on the Duty list of all articles which had produced upwards of Rupees 10,000 duty in any of the last five years, excepting philosophical instruments.

5. It is to be observed that precious stones and pearls were exempt from duty under Act XVIII of 1866, as well as under Act XVII of 1867, and that corals were uniformly charged with duty until the passing of the latter Act.

6. Since this last date, however, the practice has not been uniform. At Calcutta corals are admitted free of duty. At Madras and Bombay duty has been charged, but at both ports the legality of the charge has been disputed.

7. Pending receipt of the decision of the Government of India, duty will continue to be charged in this Presidency, subject to a refund should the article be declared to be duty free.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary to Government.

Exd. S. T. Augustin.

6 Copies Despd 10th

9th Aug. 1867.

REVENUE DEPARTMENT. 2

No. 1849

To

THE SECRETARY TO THE GOVERNMENT OF INDIA.

Financial Dept.

SIR,

I am directed to forward to you copies of the papers noted in the margin and to refer for the decision of the Supreme Govt. the question raised in them as to the liability of Coral to Import duty under Act 17 of 1867 - which declares that all articles not specified in the Schedules attached to the Act shall be duty free - Coral is not so specified by name but Imitation Coral Beads are named under Glass and Glassware and from Jewellery

No 5 of 13th Feby / 30th April 1867 No 2653
— — Do — — 1st June 1867 No 3364
— — Do — — 5th — do — — 3435
— — Do — — 28th — do — — —
— — Do — — 30 — July — — —
Order thereon Augt 1867 do

are excepted only Precious stones and Pearls which are free.

It appears that hitherto Corals have always been included under the head of Jewellery in the Trade returns and it would seem that all the Coral imported as more or less wrought would be dutiable. It would be difficult to draw any line to show when it becomes a work of art deserving of the name of an ornament.

The duty derived from this article in 1864/65 was,

in Calcutta	Rs	24,814.
Madras	"	19,962.
Bombay	"	10,623.
		55,402.

and at para 15 of their Report to the Supreme Govt, dated 7 January 1867, the Committee for the revision of the Tariff recommended the reduction on the Duty list of all articles which had produced upwards of Rs 10,000 duty in any of the last five years, excepting Philosophical Instruments.

It is to be observed that Precious stones and Pearls were exempt from duty under Act 18 of 1866, as well as under Act 17 of 1867, and that Corals were uniformly charged with duty until the passing of the latter Act.

Since this last date, however, the practice has not been uniform

uniform - At Calcutta
Corals are admitted
free of duty - At Mad-
-ras and Bombay duty
has been charged - but,
at both ports the lega-
lity of the charge has
been disputed -

Pending re-
-ceipt of the decision
of the Government of
India, duty will con-
-tinue to be charged
in this Presidency,
subject to a refund
should the article
be declared to be
duty free -

90
3