

**Not to be folded or roughly handled**

*Proceedings of the Madras Government, Revenue Department,  
17th April 1868.*

No. 372. Read the following letter from the Secretary to the Government of India, Financial Department, to the Chief Secretary to the Government of Madras, dated Fort William, 28th March 1868, No. 1,869:—

Separate Revenue Proceedings of the Financial Department for February 1868, Nos. 72 to 91; and  
Communication from the Government of Bengal, No. 933, dated 19th March 1868, and reply thereto.

I am directed to forward, for the information of His Excellency the Governor in Council, a copy of the correspondence noted in the margin, relative to a proposed revision of the existing tariff on Cotton goods, which, for the present, has been postponed.

No. 373. ORDER THEREON, 17th April 1868, No. 1,018.

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| Separate Revenue, No. 13. |
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| Customs. |
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Ordered that the correspondence received with the above letter be forwarded for the perusal of the Board of Revenue and the Collector of Sea Customs, and to be returned.

(True Extract.)

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

To the Board of Revenue.  
„ the Collector of Sea Customs,

Exd. S. T. Augustin,

FINANCIAL DEPARTMENT PROCEEDINGS, FEBRUARY, 1868.

SEPARATE REVENUE.

[ Customs. ]

REVISION OF THE TARIFF VALUATIONS OF BRITISH COTTON GOODS.

No. 4336, dated 2nd December, 1867.

No. 72. ] *From—H. L. HARRISON, Esq., Junior Secretary to the Government of Bengal,*  
*To—The Secretary to the Government of India, FINANCIAL DEPT.*

I am directed to forward herewith, for the consideration and orders of His Excellency the Governor General in Council, the accompanying copy of a letter\* from the Bengal Chamber of Commerce, urging the necessity of an immediate revision of the import tariff with the view to a reduction in the present values of British piece goods and yarns, and representing the inconvenience to which the commercial community are continually exposed owing to the uncertainty of *ad valorem* duties.

2. I am at the same time to state that the Board of Revenue, Lower Provinces, have been called upon by the Lieutenant Governor for a report on this subject, which will be also submitted as soon as it is received.

Dated 21st November, 1867.

No. 73. ] *From—A. B. SHEKLETON, Esq., Offg. Secretary to the Bengal Chamber of Commerce,*  
*To—The Officiating Secretary to the Government of Bengal.*

A representation to the local Government has lately been addressed by the Bombay Chamber of Commerce, calling attention to the present high tariff values as fixed by Act XVII of 1867 for grey cotton piece goods and yarns with a view to their reduction; and a copy has been forwarded to this Chamber for the Committee's confirmation and support.

In the communication referred to, the arguments adduced are so exhaustive that it becomes a matter of difficulty for the Committee to give them any additional weight beyond their hearty concurrence in the opinion that a necessity exists for an early reconsideration of this most important question; they will, however, endeavour to indicate briefly the grounds upon which their conviction is based.

The constant and continued fall in the price of cotton in England and America during the past six months must be accounted, without doubt, a good and clear proof that this article is approaching its normal price, viz., that ruling before the commencement of the American Civil War. The last cotton crop in America amounted to about 1,750,000 bales, and the incoming one is estimated at 2,750,000 to 3,000,000. Taking into consideration, therefore, that the production of other countries, particularly of India and Egypt, when added to the American crop will materially increase the supply of cotton in Liverpool during the ensuing year, the conclusion is inevitable that the future value of this important staple will ere long reach its original minimum.

Abundance of produce signifies low prices, and there is no doubt that the cheapening of the raw material must seriously affect the prices of the manufactured articles; for example, British piece goods and yarns have been steadily declining in their values during the last six months, following exactly in the course of the home markets with respect to the price of raw cotton.

From the annexed statement it will be seen that there exists a considerable difference between the market and tariff values of the principal denominations of piece goods and yarns to the manifest disadvantage of importers who pay duty on fictitious values ranging from eleven annas per piece on grey shirtings to two annas and nine pie on grey madapolams, and nine pie per morah on yarns, and taking to account the late heavy arrivals of piece goods and shipments on the way, the future prospects of this important and chief branch of the import commerce of the port, as foreshadowed by the facts enumerated, are most discouraging; and the strongest probabilities exist that a much lower range of prices generally must be submitted to by importers.

The above reasons are, the Committee believe, sufficient to show the necessity of an immediate revision of the import tariff with regard to a proper and equitable reduction in the values of British piece goods and yarns; it may, however, assist their arguments to state that such a reduction was promised in the last financial statement by Government, and the

Committee of the Chamber of Commerce now desire to submit, with all deference, that there has been a sufficiently decided change in the course and prospects of this branch of trade since the period referred to, to warrant them in claiming at the hands of His Honor the Lieutenant Governor the speedy fulfilment of the assurance they then received.

Another matter on which the Committee desire to invite the Lieutenant Governor's attention is the serious inconvenience the commercial community are continually exposed to, through the uncertainties of *ad valorem* duties, especially those chargeable on manufactured fabrics. It is not their purpose, however, in this communication to advance any arguments in favor of fixed values being substituted for the present system of appraisement, but only to suggest that it is likewise a question in connection with the tariff which importers generally would be gratified by His Honor taking into early consideration.

#### Market and Tariff Values.

|                       | Present Market rate. | Less.      | Net.      | Tariff rate.               | Difference.       |
|-----------------------|----------------------|------------|-----------|----------------------------|-------------------|
|                       | Rs. A. P.            |            | Rs. A. P. |                            |                   |
| Grey Shirtings 1b 7x0 | 5 6 0                | 7 per cent | 0 5 0     | 0 13 per lb 5 11 per piece | 0 11 0 per piece. |
| Grey Madapollams 3x0  | 2 6 0                | 7 "        | 2 4 3     | 0 13 per lb 2 7 "          | 0 2 9 per piece.  |
| Mule Yarn 40s         | 0 6 0                | 5½ "       | 0 5 9     | 0 13 per lb 6 6 per mh.    | 0 0 9 per morah.  |

No. 3216, dated 20th December, 1867.

No. 74.] From—E. H. LUSHINGTON, Esq., *Secy. to the Govt. of India*, FINANCIAL DEPT.  
To—The Secretary to the Government of Bengal.

In reply to Junior Secretary Mr. Harrison's letter No. 4336, dated the 2nd instant, I am desired to state that the Governor General in Council awaits an early expression of the opinion of the Board of Revenue on the application of the Bengal Chamber of Commerce for an immediate revision of the import tariff values of British piece goods and yarns. The Board should also state their views as to the expediency of temporarily abandoning, in the present uncertain state of the market, the plan of a fixed or the tariff value on piece goods of the class known as greys and of levying the duty according to the market value of the day.

No. 4184, dated 2nd December, 1867.

No. 75.] From—E. W. RAVENSCROFT, Esq., *Acting Chief Secretary of the Govt. of Bombay*,  
To—The Secretary to the Government of India, FINANCIAL DEPT.

I am directed by the Right Honorable the Governor in Council to forward to you, for submission to the Government of India, the accompanying copy of a letter\* from the Chamber of Commerce, Bombay, soliciting a report† thereon from the Officiating Commissioner of Customs at this Presidency, and to request that His Excellency the Governor General in Council may be moved to cause a comparison to be made of the market values of piece goods at the three Presidency cities, in view to the revision of the tariff rates, as was contemplated by the Tariff Committee.

\*No. 160, dated 22nd October 1867.

†No. 2619, dated 12th November 1867.

2. The Commissioner of Customs has been requested to prepare full details of the prices prevailing here, and his report will be forwarded to the Government of India as soon as received.

No. 160, dated 22nd October, 1867.

No. 76.] From—JAMES TAYLOR, Esq., *Secretary to the Bombay Chamber of Commerce*,  
To—The Acting Chief Secretary to Government, Bombay.

I am directed by the Committee of Management of the Chamber of Commerce respectfully to call the attention of Government to the present high tariff value for grey piece goods and yarns, the leading articles in the import trade of the country.

Owing to the very great fall which has taken place in the price of these goods within the last six months, the valuations fixed for duty by Act XVII of 1867, passed in March last, has become altogether out of proportion to the market rates now ruling.

To enable Government to form an opinion on this point, I have the honor to annex hereto a statement showing the tariff and present market value rates on four representative articles of this description of goods, viz., (1) 39 inch, 7lb. Shirtings, (2) 39 inch, 8lb. Longcloths; (3) 29 inch, 4lb. T. cloths; and (4) 40s. mule twist. On the first mentioned article it will be seen by this statement that the tariff rate is an anna and a half per lb. higher than the market rate, making a difference of 11 annas per piece; on the second article the tariff value is one anna per lb. higher than the market value, making a difference of 8 annas per piece; on the third it is half an anna per lb. higher than the market value, making a difference of 2 annas per piece; and on the fourth article the tariff rate is about two annas per lb. higher than the market rate.

The Tariff Committee in their report to the Government of India in December last specially recommended that the values they agreed on "should be subjected exceptionally to revision as soon as the result of the American cotton crop for 1867 shall become known." "A further and very marked change," it was also said, "in the position of these important articles of trade (cotton piece goods and twist) will probably then occur."

Though the result of the American cotton crop of 1867 is not yet known, enough is known regarding it to show that it will largely exceed the crop of the preceding year, and otherwise the "further and marked change in the position of these important articles," which the Committee apprehended has already taken place.

Merchants are unanimously of opinion that cotton piece goods and yarns will now continue gradually to decline in value rather than advance; they have already touched the prices which ruled before the American Civil War, when the duty on shirtings was 9 annas per lb., and the Chamber considers that the time has now arrived when the interim tariff sanctioned under Act XVII of 1867 should, in the matter of cotton grey goods and yarns, be subjected to revision.

I am accordingly directed by the Committee of Management respectfully to request that His Excellency the Right Honorable the Governor in Council will do them the favor to place this subject before the Government of India at as early a date as may be practicable, in view to a reduction in the present rates being immediately effected.

And I am further directed by the Committee respectfully to express their hopes that His Excellency the Right Honorable the Governor in Council may be able to support the Chamber's recommendation.

#### Statement of Tariff valuations and market values in March, April and October 1867.

| Description of Goods.   | MARCH AND APRIL 1867. |         |         |         | OCTOBER 1867. |         |         |         |
|-------------------------|-----------------------|---------|---------|---------|---------------|---------|---------|---------|
|                         | RATE.                 |         | VALUE.  |         | RATE.         |         | VALUE.  |         |
|                         | Tariff.               | Market. | Tariff. | Market. | Tariff.       | Market. | Tariff. | Market. |
| 39 in. 7 lbs. Shirtings | As.                   | As.     |         |         | As.           | As.     |         |         |
|                         | 13                    | 13½     | 5-11    | 6       | 13            | 11-½    | 5-11    | 5       |
| 39 in. 8 lbs. L. Cloths | 11                    | 14½     | 5-½     | 7-2     | 11            | 10      | 5-8     | 5       |
| 29 in. 4 lbs T. Cloths  | 11                    | 12½     | 2-12    | 3-2½    | 11            | 10½     | 2-12    | 2-10    |
| 40s. Mule               | 13                    | 13      | ...     | ...     | 13            | 11      | ...     | ...     |

No. 2619, dated 12th November, 1867.

Report—By A. F. BELLASIS, Esq., *Officiating Commissioner of Customs, Bombay*.

With reference to the foregoing the Officiating Commissioner of Customs has the honor to report that, on referring the above to the Assistant Commissioner in charge Import Inspecting Department, Mr. A. G. Maury states "that the market values of piece goods and yarns, as stated by the Secretary to the Chamber and Commerce, are much below the tariff values, and that consequently the merchants are heavy sufferers."

"Mr. Maury is of opinion that an alteration of the tariff values on grey piece goods and yarns is desirable. But at the same time it appears to him questionable whether *now* is exactly the right time to make that alteration. According to the admission of the Secretary to the Chamber of Commerce, the object for which the present tariff was made *ad interim* has not been fully attained, viz., the knowledge of the result of the American cotton crop for 1867-68, and, pending a full knowledge of that result, it appears rather premature (unless what the Merchants ask for is another *ad interim* tariff) to revise the present rates of grey goods and yarns.

"Mr. Maury does not think that Government will permit a system of *ad interim* tariffs, and for that reason he thinks it would not be to the advantage of the merchants to have the present rates altered and new ones fixed on the basis of the present market values, which are not equal to those ruling previous to the American war, and which may naturally (with the calculated increase of American cotton in England) be expected to have a further decline. If then the *ad interim* system is disallowed, and the tariff made (as it is usually for a period of from three to five years), the values being based upon the present rates, merchants will be heavy losers; whereas if the alteration is deferred until the result of the American cotton crop is known, the rates (on the assumption of a fall in the value of cotton in England) will be much lower, and allow of lower figures being fixed for the tariff.

"The result of the cotton crop must be known in a month or two, for which period Mr. Maury is of opinion that it would be more to the advantage of the merchants to defer the alteration of the present tariff."

2. The Officiating Deputy Commissioner of Customs, P. D., in concurring with Mr. Assistant Commissioner Maury, writes that "the tariff cannot, without great practical inconvenience and loss to traders, be modified frequently at short intervals. The present tariff has been in force but a short time, and the period (the time at which the result of the American cotton crop will be known) which was fixed for its revision as to cotton goods, is near at hand. To make a previous revision which almost certainly will have to be re-revised will cause great disturbance in the market, and as much loss to some as it will gain to others."

The Officiating Commissioner of Customs in forwarding the above opinions has the honor

Vide accompaniment to Mr. Lane's letter to Government of India No. 46, dated 7th January 1867, Financial Department.

to report that the Tariff Committee of 1866, anticipating the unsettled state of the cotton piece goods market, in paragraph 4 of their report to the Government of India, quoted in the margin, stated that "following the current rates, which are still very low, the values now assigned have been considerably reduced from the former tariff rates, and sufficient relief will thus be afforded to meet the immediate exigencies of the case. The Committee further desire specially to commend that these values should be subjected exceptionally to revision as soon as the result of the American cotton crop for 1867 shall become known. A further and very marked change in the position of these important articles of trade will probably then occur, and the present state of the cotton market cannot, therefore, be taken as a guide in fixing the valuations, which will ordinarily be followed until another general revision of the tariff."

4. Although the Officiating Commissioner of Customs would not advocate another *ad interim* tariff, yet by the time information is collected from the Madras and Calcutta markets the period will have arrived which was contemplated by the Tariff Committee, and a comparison of the rates in the three Presidency Cities will enable the Government of India to revise the present values of pieces goods.

No. 121, dated 14th January, 1868.

No. 77.] From—E. H. LUSHINGTON, Esq., Secy. to the Govt. of India, FINANCIAL DEPT.,  
To—The Chief Secretary to the Government of Bombay.

With reference to your letter No. 4184, dated 2nd December 1867, forwarding a representation from the Chamber of Commerce, urging a revision of the present tariff rates for grey piece goods and yarns, I am desired to forward a copy of a letter to the Government of Bengal, No. 3216, dated 20th December 1867.

No. 197, dated 18th January, 1868.

No. 78.] From—E. W. RAVENSCROFT, Esq., Actg. Chief Secy. to the Govt. of Bombay,  
To—The Secretary to the Government of India, FINANCIAL DEPT.

With reference to paragraph 2 of my letter No. 4184, dated 2nd ultimo, I am directed to forward to you, for submission to the Government of India, the accompanying copy of a memorandum from the Commissioner of Customs, Salt and Opium, and of the statement therewith received, showing the details of the prevailing prices of grey piece goods and yarns in Bombay during the past ten months.

No. 104, dated 9th January, 1868.

No. 79.] Memo.—By A. D. ROBERTSON, Esq., Commr. of Customs, Salt and Opium.

With reference to the Government endorsement No. 4186, dated 2nd ultimo, the Commissioner of Customs has the honor to forward the accompanying statement showing the details of the prevailing prices of grey piece goods and yarns in Bombay during the past ten months, or since the introduction of the new tariff, and to state that the values shown therein are the average values of each month, and have been ascertained from the printed Price Currents noted in the margin, as also from private Price Currents to which the Department has had access.

2. In the cases of mule twist No. 15100 to 200, and water twist No. 40 and upwards, the values are only approximate, as those numbers are very seldom imported.

3. It will be noticed that the prices given by the Chamber of Commerce in their letter to Government, dated 22nd October last, differ slightly from those given in the accompanying return. The reason of this is that the values given by the Chamber of Commerce are for one number only of each description of goods, while the values given in the return are the average prices of each description.

## Statement of average values of Yarns and Grey Piece Goods from introduction of new Tariff up to date.

| Names of Articles.             | 1867.  |        |        |        |        |         |            |          |           |           | REMARKS.            |
|--------------------------------|--------|--------|--------|--------|--------|---------|------------|----------|-----------|-----------|---------------------|
|                                | March. | April. | May.   | June.  | July.  | August. | September. | October. | November. | December. |                     |
| Twist—                         |        |        |        |        |        |         |            |          |           |           | Approximate values. |
| Mule under No. 15              | 0 6 6  | 0 6 6  | 0 6 6  | 0 6 9  | 0 6 6  | 0 6 6   | 0 6 0      | 0 6 0    | 0 6 0     | 0 5 9     |                     |
| " 16 to 24                     | 0 10 0 | 0 10 0 | 0 10 3 | 0 10 6 | 0 10 3 | 0 10 9  | 0 10 0     | 0 10 0   | 0 10 6    | 0 9 6     |                     |
| " 25 to 32                     | 0 11 6 | 0 11 0 | 0 11 9 | 0 12 9 | 0 11 9 | 0 12 9  | 0 11 0     | 0 11 0   | 0 10 6    | 0 10 0    |                     |
| " 33 to 42                     | 0 12 6 | 0 12 6 | 0 13 3 | 0 13 3 | 0 12 6 | 0 13 0  | 0 11 6     | 0 11 3   | 0 11 0    | 0 10 6    |                     |
| " 43 to 52                     | 0 14 6 | 0 14 0 | 0 14 3 | 0 14 3 | 0 14 0 | 0 13 9  | 0 12 3     | 0 12 3   | 0 12 0    | 0 11 3    |                     |
| " 53 to 60                     | 1 0 6  | 1 0 0  | 1 0 6  | 1 0 6  | 1 0 0  | 1 0 0   | 0 15 0     | 0 13 9   | 0 13 0    | 0 12 3    |                     |
| " 61 to 70                     | 1 4 0  | 1 2 6  | 1 2 6  | 1 3 6  | 1 4 0  | 1 3 0   | 1 2 6      | 1 0 6    | 0 14 6    | 0 14 6    |                     |
| " 71 to 80                     | 1 6 6  | 1 5 0  | 1 5 6  | 1 5 6  | 1 5 6  | 1 6 0   | 1 5 6      | 1 2 6    | 0 15 6    | 1 0 0     |                     |
| " 81 to 90                     | 1 8 0  | 1 6 2  | 1 7 9  | 1 8 6  | 1 7 6  | 1 9 0   | 1 8 3      | 1 5 6    | 1 2 6     | 1 2 0     |                     |
| " 91 to 100                    | 1 10 6 | 1 8 2  | 1 9 9  | 1 11 0 | 1 11 0 | 1 12 0  | 1 10 6     | 1 8 0    | 1 11 0    | 1 4 0     |                     |
| " 110 to 150                   | 1 15 0 | 2 0 0  | 2 0 0  | 2 2 0  | 2 2 0  | 2 2 0   | 2 3 0      | 2 0 0    | 1 14 0    | 1 12 0    |                     |
| " 160 to 200                   | 2 3 0  | 2 4 0  | 2 4 0  | 2 6 0  | 2 6 0  | 2 5 0   | 2 3 0      | 2 0 0    | 1 14 0    | 1 12 0    |                     |
| Water No. 20                   | 0 12 0 | 0 11 6 | 0 12 3 | 0 12 9 | 0 13 0 | 0 12 6  | 0 11 0     | 0 11 3   | 0 10 6    | 0 10 3    |                     |
| " 30                           | 0 13 0 | 0 12 6 | 0 14 3 | 0 14 3 | 0 14 3 | 0 13 6  | 0 12 0     | 0 12 3   | 0 12 0    | 0 11 3    |                     |
| " 40                           | 1 1 0  | 1 0 0  | 1 1 0  | 1 1 6  | 1 1 0  | 1 1 0   | 0 15 0     | 0 14 0   | 0 13 6    | 0 13 0    |                     |
| " 50                           | 1 3 0  | 1 2 0  | 1 3 0  | 1 3 6  | 1 3 0  | 1 3 0   | 1 2 0      | 1 0 0    | 0 15 0    | 0 14 6    |                     |
| " above 50                     | 1 6 0  | 1 5 0  | 1 6 0  | 1 6 6  | 1 6 0  | 1 6 0   | 1 5 0      | 1 2 0    | 1 1 0     | 1 0 0     |                     |
| Turkey Red, all kinds          | 1 15 0 | 1 13 0 | 1 12 6 | 1 14 0 | 1 13 0 | 1 13 0  | 1 12 0     | 1 10 0   | 1 8 0     | 1 7 6     |                     |
| Orange, Red, and other colors. | 1 0 6  | 1 0 0  | 1 0 6  | 1 1 9  | 1 1 0  | 1 0 6   | 0 15 6     | 0 15 6   | 0 14 6    | 0 14 0    |                     |
| PIECE GOODS, GREY—             |        |        |        |        |        |         |            |          |           |           | Approximate values. |
| Shirtings, Madapolams and      | 0 14 6 | 0 14 6 | 0 15 6 | 0 14 0 | 0 13 0 | 0 13 0  | 0 11 9     | 0 12 0   | 0 11 9    | 0 11 3    |                     |
| Printers                       |        |        |        |        |        |         |            |          |           |           |                     |
| Longcloths, Jeans, Domestics,  |        |        |        |        |        |         |            |          |           |           |                     |
| Sheetings, Drills & T. Cloths  | 0 12 6 | 0 12 0 | 0 12 0 | 0 12 6 | 0 11 4 | 0 11 0  | 0 10 2     | 0 10 4   | 0 11 0    | 0 10 0    |                     |

BOMBAY.

The 16th December, 1867.

A. G. MAURY,

Assistant Commissioner of Customs, Salt and Opium.

( 7 )

No. 570, dated 15th February, 1868.

No. 80.] From—H. L. HARRIN, Esq., Junior Secy. to the Govt. of Bengal,  
To—The Secretary to the Government of India, FINANCIAL DEPT.

With reference to your letter No. 3216, dated the 20th December last, I am directed to forward herewith for the information of the Governor General in Council, a copy of a letter from the Board of Revenue, Lower Provinces, together with the original papers therewith received, being a report on the application made by the Bengal Chamber of Commerce for an immediate revision of the Import Tariff values of British piece goods, &c.

2. The Lieutenant Governor desires me to say that he concurs generally in the opinions which have been expressed by the Board.

3. The return of the original papers is requested.

No. 631C, dated 5th February, 1868.

No. 81.] From—R. L. MANGLES, Esq., Offg. Junior Secy. to the Board of Revenue, L. P.,  
To—The Officiating Secretary to the Government of Bengal.

With reference to your letter No. 4592, dated the 24th of December last, with enclosures, which are herewith returned, I am directed to submit a report from the Collector of Customs No. 35, dated the 18th ultimo, together with the accompanying Statements, seven in number, marked A to G, and to observe as follows:—

2. The Board agree with the Collector of Customs that the time has now arrived for the revision of such of the fixed values in the Import Tariff on cotton goods which are shown to differ very materially from the present market values, but as opposed to the recommendation made by the Collector, they are of opinion that such revision should be made at once; and since the evident tendency of the market is to fall still lower, that it would be advisable to fix the revised values for a limited period only, leaving them open to re-adjustment, in accordance with the market values at the close of that period if necessary.

3. With regard to the reference made by the Secretary to the Government of India in the Financial Department, as to the expediency of temporarily abandoning, in the present uncertain state of the market, the plan of a fixed tariff value on piece goods of the class known as greys, and of levying duty according to the market value of the day, I am to observe that, as the market values of cotton goods fluctuate from day to day, rendering the action of the Customs Authorities uncertain and open to question, and as experience has shown that the orders passed by the Collector in the appraisement of such goods have given rise to bickerings and dispute, the Board are fully prepared to support the Collector in deprecating the adoption of the suggestion which has been made.

4. The Board feel sure that it is to the interests generally of both the mercantile community and the revenue, that all such values should be definitely fixed, though, perhaps, it may be found necessary to fix them for limited periods only. In furtherance of these views, they would strongly recommend, if there are no insurmountable difficulties in the way of doing so, that the proposal made by the Chamber of Commerce of fixing values in the tariff on manufactured fabrics, should be carried out.

5. Adverting to the remarks made by the Collector on this subject, in the 30th paragraph of his report, it appears to the Board that it would not be a more difficult task to determine certain fixed values for such fabrics as are commonly imported, than to ascertain their market values at the time of appraisement. A further report, however, will be called for from the Collector on this subject.

6. The return of the enclosures is solicited when no longer required.

No. 35, dated 18th January, 1868.

No. 82.] From—J. A. CRAWFORD, Esq., Collector of Customs, Calcutta,  
To—The Junior Secretary to the Board of Revenue, Lower Provinces.

With reference to your Memorandum No. 4665 of the 31st ultimo, and its enclosures,\* I have the honor to report as follows.

\* Original papers returned.

2. There are two questions submitted for opinion in the letter No. 3216 of 20th December 1867 from the Secretary to the Government of India, Financial Department.

1st.—An expression of opinion is called for on the application of the Bengal Chamber of Commerce for an immediate revision of the import tariff values of British piece goods and yarns.

2ndly.—The expediency of temporarily abandoning fixed values of grey goods in favor of levying duty on the market values of the day.

3rdly.—To this is to be added the request of the Chamber of Commerce for a consideration of the question of substituting fixed values of manufactured goods on which duty should be levied in lieu of charging the duty on the market rate of the day.

3. With regard to the first point, *viz.*, the revision of the fixed values of grey goods and twist, I would draw attention to the 4th para. of the late Tariff Committee's Report dated 7th January 1867, in which whilst acknowledging that the time was inopportune for fixing tariff valuations, the Committee say—"Following the current rates, which are still very low, the relief will thus be afforded to meet the *immediate exigencies of the case*. The Committee further desire especially to recommend that these values should be subjected exceptionally to revision as soon as the result of the American cotton crop for 1867 shall become known. A further and very marked change on the position of these important articles of trade will probably then occur, and the present state of the cotton market cannot, therefore, be taken as a guide in fixing the valuations, which will ordinarily be followed until another general revision of the tariff."

4. There can be no question that the range of prices has been steadily downward since the last tariff rates were fixed. In proof of this I submit a Statement A, which gives the market values of grey shirtings, maddapollams, T cloth and drills from 7th March to 21st December. These values are taken from the Price Currents issued fortnightly by the Chamber of Commerce, and though the values given at the Custom House may on one or two dates range 1 anna higher, the values given by the Chamber are a very fair basis on which to ground the consideration of this question.

5. The Chamber of Commerce append to their letter a statement shewing the present difference in price between the tariff rate and the market values of these different articles, *viz.*, 7 lbs. grey shirtings, grey maddapollams, and mule yarn No. 40.

6. It will be seen from the Statement A, that taking the lower of the two values of grey shirtings 7 lbs., the tariff rates have been against the market after the 17th June, when the rate was Rs. 6-3-6 per piece or Rs. 99-6 annas less 7 per cent.—in round numbers 92-6 or 5-12-6, the tariff rate being 5-11 per piece. This is with regard to 39-40 inch shirtings. If we go lower down the list to the 44-45 inch shirting and take the same date, we get exactly the same result.

7. With regard to the other weights it will be seen that the 5½ lbs. shirtings have also been affected from the same date the 17th June on which date the nett value was 4-11 less 7 per cent. or 4-5½ the tariff value being 4-4½ the difference being in favor of the market 1½ anna per piece and from that date steadily against the market.

8. With 6lbs. shirtings, the tariff value of which is Rs. 4-14 annas, the market value nett has been lower than the tariff from the 17th June.

9. With 7½lb. shirtings, there has been a steady loss since the 1st August, the market value being on that date Rs. 6-0-9 nett, the tariff value Rs. 6-1-6.

10. With 8lb. 2 oz. there has been a loss after 1st August, the nett market value being on that date Rs. 6-10-6, against tariff Rs. 6-9-7, and thenceforth the rate has been downwards.

11. 8½b. 6oz. to 8oz. the market rate on 1st August is Rs. 7-8, or nett Rs. 6-15-7, the tariff is Rs. 6-14-6 and thenceforward the rate is steadily lower.

12. With 9lbs. shirtings there is a loss from the same date 1st August. All these are 39-40 inch goods.

13. With 44-45 inch goods 8½b. grey shirtings there has been a decided downward rate from the 17th June.

14. On 9lbs. shirtings there is a loss from 17th July.

15. On 10½b. do. there is a loss from 16th August, on 10lb. shirtings 49-50 there is the same result from the same date.

16. On 11½b shirtings 54 inches there is a like result from the same date.

17. With reference to maddapollams the rate per 3½b goods has been downwards, as compared with the tariff rate from July 17th when the market rate was Rs. 2-10-6, against Rs. 2-7 annas or nett Rs. 2-8-1 against Rs. 2-7 since which the difference has been against the market.

18. The 2½b. 8oz. goods in like manner the tariff value is Rs. 2-0-6, on the 2nd September the market value was 2-3 or 2-0-3 nett, and after that there has been a regular decline.

19. 3½b 4oz goods—On 17th July the market value was 2-15 or 2-11-9 nett and the tariff value 2-10-3; since which date the tendency has been downwards.

20. With 5½b 4oz. goods 50 inch the value has fallen from 1st June. Then we have T cloths and drills which are rated at 11 annas the pound. On 6½b T cloths there is a loss after the 1st July and on 7½b goods after the 2nd September.

21. With drills 28 inch × 30yds-9½b there is a loss after the 1st May, and on 11½b goods there is a similar result after the 1st June.

22. Statement B gives the difference of the average market value of each weight of grey shirtings for the 10 months, as compared with the tariff rate of each, and the total average value of all kinds of grey shirtings is 2½ pies above the tariff values of 13 annas, per lb.

23. Statement C. gives the average of grey maddapollams, the total average is ½ pie per lb above tariff rates.

24. Statement D. gives the result of 2 pies per lb above the tariff on a similar average, Statement E. is a corresponding statement with regard to grey drills and shews a total average of 3 pies per lb against the market.

25. It must be borne in mind that though this may be the case in consequence of high values during the early part of the ten months, yet that to take the average of all kinds when the importations of some kinds are very limited, whilst of those on which there is a loss the importations are and are likely to continue large, is not any ground for arriving at the conclusion that no injustice is being done to the market, such is the state of the market, that I am advised of an actual sale of 7½b shirtings @ 5 the piece, while at the tariff rate are assessed at 13 annas the lb or Rs. 5-11 the piece, which is a better comment on the tendency of the rates than any I can offer.

26. Statement F gives the same particulars regarding twist, as is given in Statement A. regarding grey piece goods, only that the rates are calculated by the morah or skein the unit of value for sale. The number of morahs to 1 lb of each number of twist is given in red ink, and it will be seen by a reference to the Statement G. that with the exception of from No. (80—100), the tariff rate is against the market.

27. In taking the average of the last 10 months I do so merely for the purpose of shewing the result of the rates for that period. The time itself, 10 months, is too short a time on which to base any calculations, other considerations must be introduced, such as the tendency of the market which is falling and the reason of that tendency the expectation of a large American cotton crop. If my information is correct, that the American Government has removed the late tax from cotton, there will be a decided impetus given to the export from that country. This will of itself cause prices at home to rule lower even than they are now doing; and the prices ruling in England form a very important item for consideration in settling the tariff rate of goods out here.

28. Taking all these considerations together, I am of opinion that there is a very good case for revision, but at the same time I would recommend although it will of course be difficult to get those who are interested to agree to this, that the revision of the tariff rates take place simultaneously with the issue of the annual Budget Statement, for the Government will then have the further experience of the time which will elapse between now and then, and if I mistake not, the result will be then very much what I anticipate, a return to the values which obtained before the American War, that this will be the case I have personally no doubt whatever; for it is curious to observe how close the rates are now approximating what they were 6 years ago.

29. With reference to the proposal to charge duty *ad valorem* on grey goods as a temporary measure, I am inclined to believe that it would lead to a good deal of irritation and daily disputes as to market values, and that it would be better to leave matters as they are at present till the actual revision of the rates is determined upon.

30. The subject of having a fixed value for manufactured goods is one which opens up a wider field of investigation, and I think the Chamber of Commerce should be called on to show how they would arrive at the object they desire. To me the subject appears fraught with difficulty, and I confess that I do not myself see any satisfactory mode of dealing with this question.

| TABLE A.                                                 | March.       |              | April.       |               | May.          |
|----------------------------------------------------------|--------------|--------------|--------------|---------------|---------------|
|                                                          | 7th.         | 22nd.        | 6th.         | 22nd.         |               |
|                                                          | Rs. A. P.    | Rs. A. P.    | Rs. A. P.    | Rs. A. P.     |               |
| Grey Shirding, 39-40 inch, 38½ yds. 48 reed, 5½ lbs. ... | 5 7 0        | 5 7 0        | 5 5 0        | 5 6 0         | 5 5 0         |
| Ditto ditto ditto 52 reed, 6 lbs. ...                    | 6 6 0        | 6 4 0        | 6 3 0        | 6 3 0         | 6 1 0         |
| Ditto ditto ditto 56 reed, 7 lbs. ...                    | 7 2 6        | 7 0 6        | 6 15 0       | 7 0 6         | 6 15 6        |
| Ditto ditto ditto ditto ditto ...                        | 7 4 6        | 7 2 6        | 7 1 6        | 7 3 0         | 7 1 6         |
| Ditto ditto ditto 60 reed, 7 lbs. 8 oz. ...              | 7 10 0       | 7 8 0        | 7 8 0        | 7 12 0        | 7 11 0        |
| Ditto ditto ditto 64 reed, 8 lbs. 2-4oz. ...             | 8 2 0        | 8 1 0        | 7 15 0       | 8 5 0         | 8 7 0         |
| Ditto ditto ditto ditto 8-6lbs. 8oz. ...                 | 8 7 0        | 8 5 0        | 8 3 0        | 8 9 0         | 8 11 0        |
| Ditto ditto ditto 66 reed, 9 lbs. ...                    | 9 0 0        | 8 14 0       | 8 14 0       | 9 0 0         | 9 2 0         |
| Ditto 44-45 inch ditto 56 reed, 7 lbs. ...               | 7 9 0        | 7 5 0        | 7 3 0        | 7 3 0         | 7 1 0         |
| Ditto ditto ditto ditto 8 lbs. ...                       | 8 7 0        | 8 5 0        | 8 2 0        | 8 2 0         | 8 0 0         |
| Ditto ditto ditto 64 reed, 9 lbs. ...                    | 9 6 0        | 9 5 0        | 9 3 0        | 9 1 0         | 9 1 0         |
| Ditto ditto ditto 66 reed, 10 lbs. ...                   | 10 5 0       | 10 3 0       | 10 1 0       | 10 1 0        | 10 1 0        |
| Ditto 49-50 inch ditto 64 reed, 10 lbs. ...              | 10 1 0       | 10 0 0       | 9 14 0       | 9 14 0        | 9 10 0        |
| Ditto 54 inch ditto 64 reed, 11 lbs. ...                 | 11 1 0       | 11 0 0       | 10 14 0      | 10 14 0       | 10 10 0       |
| Grey Madapollams, 32-inch 24 yds. 48 reed 2lbs. 8oz. ... | 2 10 6       | 2 9 6        | 2 9 6        | 2 10 6        | 2 10 6        |
| Ditto ditto ditto 52 reed, 3lbs. ...                     | 3 1 0        | 3 0 0        | 3 0 0        | 3 0 6         | 3 0 6         |
| Ditto ditto ditto 56 reed, 3lbs. 4oz. ...                | 3 5 0        | 3 3 6        | 3 3 6        | 3 4 6         | 3 4 6         |
| Ditto 50 inch ditto 56 reed, 5lbs 4oz ...                | 5 9 0        | 5 7 0        | 5 6 0        | 4 15 0        | 4 15 0        |
| Grey T Cloth 32-inch 24 yds, 52 reed, 6lbs. ...          | 5 1 0        | 5 1 0        | 5 1 0        | 4 10 0        | 4 10 0        |
| Ditto ditto ditto 56 reed, 7lbs. ...                     | 6 1 0        | 6 1 0        | 6 1 0        | 5 10 0        | 5 10 0        |
| Grey Drills 28 inch 30 yds. 9 lbs. ...                   | 0 4 3 p. yd. | 0 4 3 p. yd. | 0 4 3 p. yd. | 0 4 1½ p. yd. | 0 4 1½ p. yd. |
| Ditto 30 inch ditto 11 lbs. ...                          | 0 5 3 "      | 0 5 3 "      | 0 5 3 "      | 0 5 6 "       | 0 4 10½ "     |

|               | June.         |               | July.         |              | August.        |                | September.     |           |
|---------------|---------------|---------------|---------------|--------------|----------------|----------------|----------------|-----------|
|               | 17th.         | 1st.          | 17th.         | 1st.         | 1st.           | 16th.          | 2nd.           | 21st.     |
|               | Rs. A. P.     | Rs. A. P.     | Rs. A. P.     | Rs. A. P.    | Rs. A. P.      | Rs. A. P.      | Rs. A. P.      | Rs. A. P. |
| 5 8 0         | 5 1 0         | 4 11 0        | 4 7 6         | 4 4 0        | 4 1 0          | 3 13 0         | 3 8 6          | 3 10 6    |
| 5 15 0        | 5 12 0        | 5 9 0         | 5 2 0         | 4 12 6       | 4 11 0         | 4 7 0          | 4 7 0          | 4 9 0     |
| 6 11 0        | 6 7 6         | 6 3 6         | 6 0 6         | 5 11 6       | 5 10 6         | 5 7 6          | 5 6 6          | 5 9 0     |
| 6 13 0        | 6 10 0        | 6 5 6         | 6 1 6         | 5 13 0       | 5 12 0         | 5 9 6          | 5 9 6          | 5 11 0    |
| 7 9 0         | 7 5 0         | 7 2 0         | 6 14 0        | 6 10 0       | 6 8 0          | 6 2 0          | 6 1 0          | 6 3 0     |
| 8 5 0         | 8 1 0         | 7 12 0        | 7 9 0         | 7 5 6        | 7 3 0          | 6 14 0         | 6 10 0         | 6 14 0    |
| 8 9 0         | 8 5 0         | 8 1 0         | 7 13 0        | 7 10 0       | 7 8 0          | 7 5 0          | 6 13 0         | 7 6 0     |
| 9 0 0         | 8 14 0        | 8 10 0        | 8 6 0         | 8 4 0        | 8 2 0          | 7 12 0         | 7 10 0         | 7 14 0    |
| 6 13 0        | 6 9 0         | 6 3 0         | 6 0 0         | 5 12 0       | 5 8 0          | 5 4 0          | 5 3 0          | 5 4 0     |
| 7 13 0        | 7 9 0         | 7 3 0         | 7 0 0         | 6 6 0        | 6 6 0          | 6 2 0          | 6 1 0          | 6 3 0     |
| 8 15 0        | 8 13 0        | 8 7 0         | 8 4 0         | 7 11 0       | 8 0 0          | 7 7 0          | 7 7 0          | 7 8 0     |
| 9 13 0        | 9 0 0         | 9 4 0         | 9 2 0         | 9 0 0        | 8 14 0         | 8 10 0         | 8 10 0         | 8 10 0    |
| 9 8 0         | 9 8 0         | 9 5 0         | 9 2 0         | 8 14 0       | 8 14 0         | 8 10 0         | 8 10 0         | 8 10 0    |
| 10 10 0       | 10 9 0        | 10 5 0        | 10 2 0        | 9 14 0       | 9 12 0         | 9 10 0         | 9 10 0         | 9 12 0    |
| 2 10 0        | 2 9 0         | 2 8 0         | 2 7 6         | 2 5 0        | 2 5 0          | 2 4 6          | 2 3 0          | 2 3 0     |
| 3 0 6         | 3 0 6         | 2 15 6        | 2 14 6        | 2 11 6       | 2 10 6         | 2 9 0          | 2 7 0          | 2 8 0     |
| 3 4 6         | 3 4 6         | 3 3 6         | 3 2 0         | 2 15 0       | 2 14 6         | 2 12 6         | 2 10 6         | 2 12 6    |
| 4 15 0        | 4 11 0        | 4 9 0         | 4 3 0         | 4 4 0        | 4 3 0          | 4 1 0          | 4 1 0          | 4 2 6     |
| 4 10 0        | 4 10 0        | 4 9 0         | 4 8 6         | 4 7 0        | 4 7 0          | 4 5 0          | 4 1 0          | 4 4 0     |
| 5 10 0        | 5 10 0        | 5 9 0         | 5 8 6         | 5 7 0        | 5 7 0          | 5 6 0          | 5 2 0          | 5 2 0     |
| 0 3 7½ p. yd. | 0 3 7½ p. yd. | 0 3 1½ p. yd. | 0 3 1½ p. yd. | 0 3 0 p. yd. | 0 2 10½ p. yd. | 0 2 10½ p. yd. | 0 2 10½ p. yd. | ...       |
| 0 4 7½ "      | 0 4 4½ "      | 0 3 10½ "     | 0 3 9 "       | 0 3 7½ "     | 0 3 4½ "       | 0 3 4½ "       | 0 3 4½ "       | ..        |

| TABLE A.                                             |     |  |  | October.  |           | November.     |               | December.     |           | Average for last ten months. |
|------------------------------------------------------|-----|--|--|-----------|-----------|---------------|---------------|---------------|-----------|------------------------------|
|                                                      |     |  |  | 22nd.     | 7th.      | 22nd.         | 7th.          | 21st.         |           |                              |
|                                                      |     |  |  | Rs. A. P. | Rs. A. P. | Rs. A. P.     | Rs. A. P.     | Rs. A. P.     | Rs. A. P. |                              |
| Grey Shirting 39-40inch, 38½yds, 48 reed, 5½lbs.     | ... |  |  | 3 9 6     | 3 9 0     | 3 9 6         | 3 9 0         | 3 9 0         | 4 5 8½    |                              |
| Ditto ditto ditto 52 reed, 6 lbs.                    | ... |  |  | 4 7 0     | 4 7 0     | 4 5 6         | 4 3 0         | 4 4 0         | 5 2 0½    |                              |
| Ditto ditto ditto 56 reed, 7 lbs.                    | ... |  |  | 5 7 0     | 5 6 0     | 5 5 9         | 5 1 0         | 5 1 6         | 6 0 1½    |                              |
| Ditto ditto ditto ditto ditto                        | ... |  |  | 5 9 0     | 5 8 0     | 5 6 6         | 5 3 0         | 5 3 0         | 6 2 1½    |                              |
| Ditto ditto ditto 60 reed, 7 lbs., 8 oz.             | ... |  |  | 6 1 0     | 5 15 0    | 5 15 0        | 5 14 0        | 5 14 0        | 6 11 5½   |                              |
| Ditto ditto ditto 64 reed, 8 lbs. 2-4 oz.            | ... |  |  | 7 0 0     | 6 14 0    | 6 14 0        | 6 11 0        | 6 9 6         | 7 6 8½    |                              |
| Ditto ditto ditto ditto 8-6lbs. 8 oz.                | ... |  |  | 7 6 0     | 7 5 0     | 7 3 0         | 6 15 6        | 6 14 0        | 7 11 8½   |                              |
| Ditto ditto ditto 66 reed, 9 lbs.                    | ... |  |  | 7 11 0    | 7 13 0    | 7 12 0        | 7 9 0         | 7 7 0         | 8 4 4½    |                              |
| Ditto 44-45inch ditto 56 reed, 7 lbs.                | ... |  |  | 5 1 0     | 5 1 0     | 5 0 0         | 4 12 0        | 4 8 0         | 5 14 9    |                              |
| Ditto ditto ditto ditto 8 lbs.                       | ... |  |  | 6 1 0     | 6 0 0     | 5 15 0        | 5 10 0        | 5 6 0         | 6 13 6    |                              |
| Ditto ditto ditto 64 reed, 9lbs.                     | ... |  |  | 7 3 0     | 7 2 0     | 6 14 6        | 6 10 0        | 6 6 0         | 7 1 8½    |                              |
| Ditto ditto ditto 66 reed, 10lbs.                    | ... |  |  | 8 6 0     | 8 2 0     | 7 14 0        | 7 10 0        | 7 10 0        | 9 0 4½    |                              |
| Ditto 49-50inch ditto 64 reed, 10lbs.                | ... |  |  | 8 5 0     | 8 1 0     | 7 15 0        | 7 6 0         | 7 2 0         | 8 14 4½   |                              |
| Ditto 54inch ditto 64 reed, 11lbs.                   | ... |  |  | 9 9 0     | 9 4 0     | 8 14 0        | 8 2 0         | 8 2 0         | 9 14 9½   |                              |
| Grey Madapollams, 32inch 24yds., 48 reed, 2lbs. 8oz. | ... |  |  | 2 1 6     | 2 1 6     | 1 15 0        | 1 12 0        | 1 11 0        | 2 5 0½    |                              |
| Ditto ditto ditto 52 reed, 3lbs.                     | ... |  |  | 2 7 0     | 2 7 0     | 2 5 0         | 2 2 6         | 2 2 6         | 2 11 2½   |                              |
| Ditto ditto ditto 56 reed, 3lbs. 4oz.                | ... |  |  | 2 10 6    | 2 11 0    | 2 9 0         | 2 7 0         | 2 6 0         | 2 15 0    |                              |
| Ditto 56inch ditto 56 reed, 5lbs. 4oz.               | ... |  |  | 4 1 0     | 3 15 0    | 3 13 6        | 3 10 6        | 3 9 0         | 4 6 4½    |                              |
| Grey T. Cloth 32inch 24yds. 52 reed, 6lbs.           | ... |  |  | 4 0 0     | 4 0 0     | 3 15 0        | 3 12 0        | 3 9 0         | 4 6 2½    |                              |
| Ditto ditto ditto 56 reed, 7lbs.                     | ... |  |  | 5 1 0     | 5 1 0     | 4 14 0        | 4 13 0        | 4 13 0        | 5 6 5     |                              |
| Grey Drills 28inch 30yds. 9 lbs,                     | ... |  |  | ...       | ...       | 0 2 8½ p. yd. | 0 2 8½ p. yd. | 0 2 8½ p. yd. | 0 3 4½    |                              |
| Ditto 30inch ditto 11 lbs,                           | ... |  |  | ...       | ...       | 0 4 0 "       | 0 4 0 "       | 0 3 9 "       | 0 4 4½    |                              |

The 18th January 1868.

J. A. CRAWFORD,  
Collector of Customs.

| No. 84. 1       |  |                                 |  |                         |  |                       | B. |                     |  |                                  |  |                     |  | Grey Shirtings—average value for ten months, viz., from 1st March to 31st December 1867. |  |  |  |  |  |  |
|-----------------|--|---------------------------------|--|-------------------------|--|-----------------------|----|---------------------|--|----------------------------------|--|---------------------|--|------------------------------------------------------------------------------------------|--|--|--|--|--|--|
| Weight, &c.     |  | Average market value per piece. |  | Deduction for duty, &c. |  | Nett value per piece. |    | Tariff rate per lb. |  | Value per piece per Tariff rate. |  | Difference.         |  | REMARKS.                                                                                 |  |  |  |  |  |  |
| 5½lbs.          |  | Rs. A. P.<br>4 5 8½             |  | 7 per cent.             |  | Rs. A. P.<br>4 0 10½  |    | 0 13 0 per lb.      |  | Rs. A. P.<br>4 4 3               |  | Rs. A. P.<br>0 3 4½ |  |                                                                                          |  |  |  |  |  |  |
| 6 lbs.          |  | 5 2 0½                          |  | "                       |  | 4 12 3½               |    | "                   |  | 4 14 0                           |  | 0 1 8½              |  |                                                                                          |  |  |  |  |  |  |
| 7 lbs.          |  | 6 0 1½                          |  | "                       |  | 5 9 4½                |    | "                   |  | 5 11 0                           |  | 0 1 7½              |  |                                                                                          |  |  |  |  |  |  |
| 13 7 lbs.       |  | 6 2 1½                          |  | "                       |  | 5 11 3½               |    | "                   |  | 5 11 0                           |  | 0 0 3½              |  |                                                                                          |  |  |  |  |  |  |
| 7½lbs.          |  | 6 11 5½                         |  | "                       |  | 6 3 11½               |    | "                   |  | 6 1 6                            |  | 0 2 5½              |  |                                                                                          |  |  |  |  |  |  |
| 8 lbs. 3 oz.    |  | 7 6 8½                          |  | "                       |  | 6 14 4½               |    | "                   |  | 6 10 5                           |  | 0 3 11½             |  |                                                                                          |  |  |  |  |  |  |
| 8 lbs. 7 oz.    |  | 7 11 8½                         |  | "                       |  | 7 3 0½                |    | "                   |  | 6 13 8                           |  | 0 5 4½              |  |                                                                                          |  |  |  |  |  |  |
| 9 lbs.          |  | 8 4 4½                          |  | "                       |  | 7 11 1½               |    | "                   |  | 7 5 0                            |  | 0 6 1½              |  |                                                                                          |  |  |  |  |  |  |
| 45 inch 7 lbs.  |  | 5 14 9                          |  | "                       |  | 5 8 2                 |    | "                   |  | 5 11 0                           |  | 0 2 10              |  |                                                                                          |  |  |  |  |  |  |
| 8 lbs.          |  | 6 13 6                          |  | "                       |  | 6 5 10                |    | "                   |  | 6 8 0                            |  | 0 2 2               |  |                                                                                          |  |  |  |  |  |  |
| 9 lbs.          |  | 8 1 8½                          |  | "                       |  | 7 8 7½                |    | "                   |  | 7 5 0                            |  | 0 3 7½              |  |                                                                                          |  |  |  |  |  |  |
| 10 lbs.         |  | 9 0 4½                          |  | "                       |  | 8 6 3½                |    | "                   |  | 8 2 0                            |  | 0 4 3½              |  |                                                                                          |  |  |  |  |  |  |
| 50 inch 10 lbs. |  | 8 14 4½                         |  | "                       |  | 8 4 4½                |    | "                   |  | 8 2 0                            |  | 0 2 4½              |  |                                                                                          |  |  |  |  |  |  |
| 54 inch 11 lbs. |  | 9 14 9½                         |  | "                       |  | 9 3 8½                |    | "                   |  | 8 15 0                           |  | 0 3 8½              |  |                                                                                          |  |  |  |  |  |  |

S. R.—72 to 91.

J. A. CRAWFORD,  
Collector of Customs.

The 18th January 1868.

| Weight, &c. | Average market value per piece. | Deduction of Duty, &c. | Nett value per piece. | Tariff Rate per lbs. | Value per piece per Tariff Rate. | Difference. |
|-------------|---------------------------------|------------------------|-----------------------|----------------------|----------------------------------|-------------|
| 2½ lbs.     | 2 5 0½                          | 7 per cent.            | 2 2 5½                | 0 13 per lb.         | 2 0 6                            | 0 1 11½     |
| 3 lbs.      | 2 11 2½                         | .....                  | 2 8 1½                | .....                | 2 7 0                            | 0 1 1½      |
| 3¼ lbs.     | 2 15 0                          | .....                  | 2 11 8½               | .....                | 2 10 3                           | 0 1 5½      |
| 5¼ lbs.     | 4 6 4¾                          | .....                  | 4 1 6¾                | .....                | 4 4 3                            | 0 2 8¼      |

|        |                     |             |                     |              |      |                     |
|--------|---------------------|-------------|---------------------|--------------|------|---------------------|
| 6 lbs. | 4 6 2 $\frac{3}{4}$ | 7 per cent. | 4 1 3 $\frac{3}{4}$ | 0 11 per lb. | 4 2  | 0 0 8 $\frac{1}{4}$ |
| 7 lbs. | 5 6 5               | .....       | 5 0 4               | .....        | 4 13 | 0 7 0               |

| 9 lbs 30 yds. | 6 | 4 | 7½ | 7 per centum. | 5 13 | 7½ | 0 11 per lb. | Rs. 6 3 0 | 0 5 4½ |
|---------------|---|---|----|---------------|------|----|--------------|-----------|--------|
| 11 lbs        | 8 | 2 | 7½ | .....         | 7 9  | 4½ | ...          | " 7 9 0   | 0 0 4½ |

*The 18th January 1868.*

J. A. CRAWFORD,  
*Collector of Customs.*

[illegible]

The above market rates are as per morah or skein.

*The 18th January 1868.*

J. A. CRAWFORD,  
*Collector of Customs.*

Mule Twist—average price of last ten months ending 31st December 1867.

| Weight, &c.              | No. of morahs to the pound. | Average market value per morah. | Deduction for duty, &c. | Average net value per morah. | Tariff Rate per lb. | Tariff Rate per a morah. | Difference. |
|--------------------------|-----------------------------|---------------------------------|-------------------------|------------------------------|---------------------|--------------------------|-------------|
|                          |                             | Rs. A. P.                       |                         | Rs. A. P.                    | Rs. A. P.           | Rs. A. P.                | Rs. A. P.   |
| G. No. 30<br>B. No. 30   | 1½                          | 0 7 11<br>0 8 5                 | 5½ per cent.            | 0 7 9                        | 0 12 0              | 0 8 0                    | 0 0 3       |
| G. No. 40<br>B. No. 40   | 2                           | 0 6 4<br>0 7 0                  | "                       | 0 6 4                        | 0 13 0              | 0 6 6                    | 0 0 2       |
| G. No. 50<br>B. No. 50   | 2½                          | 0 5 2½<br>0 5 10½               | "                       | 0 5 2½                       | 0 14 0              | 0 5 7½                   | 0 0 5½      |
| G. No. 60<br>B. No. 60   | 3                           | 0 4 10<br>0 5 6½                | "                       | 0 4 11½                      | 1 1 0               | 0 5 8                    | 0 0 8½      |
| G. No. 70<br>B. No. 70   | 3½                          | 0 4 11½<br>0 5 6¼               | "                       | 0 4 11½                      | 1 2 0               | 0 5 1½                   | 0 0 2       |
| G. No. 80<br>B. No. 80   | 4                           | 0 4 11<br>0 5 5½                | "                       | 0 4 11½                      | 1 3 0               | 0 4 9                    | 0 0 2½      |
| G. No. 90<br>B. No. 90   | 4½                          | 0 4 10<br>0 5 4½                | "                       | 0 4 10½                      | 1 4 0               | 0 4 5½                   | 0 0 4½      |
| G. No. 100<br>B. No. 100 | 5                           | 0 4 10<br>0 5 4½                | "                       | 0 4 10½                      | 1 5 0               | 0 4 2½                   | 0 0 7½      |

The 18th January 1868.

J. A. CRAWFORD,  
Collector of Customs.

( 16 )

( 17 )

No. 1217, dated 25th February, 1868.

No. 90.] From—E. H. LUSHINGTON, Esq., Secy. to the Govt. of India, FINANCIAL DEPT.,  
To—The Secretary to the Government of Bengal.

In reply to your letter of the 15th instant No. 570, I am instructed to state that the Government of India concurs in the necessity for an immediate revision of the tariff valuations of British Piece Goods, and considers it should be based on the averages of the last six months.

2. I am accordingly to suggest that a small Committee be at once formed by the Government of Bengal, to make a temporary adjustment of the Tariff upon cotton goods of every description except bleached and fancy goods.

3. The work would perhaps be done promptly by a Committee consisting of a Member of the Board of Revenue, the Collector of Customs and a gentleman nominated by the Chamber of Commerce, and the revised valuations recommended by such a Committee might be fixed for one year, subject to further revision if necessary at the end of that time.

4. In proceeding with the duty the Committee might be required to bear in mind that recent advices shew an improvement in the value of fabrics and throw considerable doubt on the estimate of increased Cotton cultivation in the United States. This was probably held in view by Mr. Crawford when he recommended that the revision should be delayed until the production of the Budget. That time has however now arrived, and the revision should therefore be completed without delay.

No. 1259, dated 27th February, 1868.

No. 91.] From—E. H. LUSHINGTON, Esq., Secy. to the Govt. of India, FINANCIAL DEPT.,  
To—The Secretary to the Government of Bengal.

With reference to my letter of the 25th instant No. 1217, I am directed to state that it would be an advantage if the Committee were to review, in the light of the experience gained during the past year, the Import Tariff Schedule attached to the Customs Duties Act.

2. The following omissions have been brought to the notice of the Government of India, and the present opportunity should be taken of introducing the requisite entries into the specification of dutiable articles :—

Unwrought Coral accidentally omitted in the Import List, see Separate Revenue Proceedings, September 1867, Nos. 56 to 58, herewith sent.

Steel Rails, to be put under the head of Railway materials assessable at one per cent.

Angle and T Iron to be put under the one per. cent duty rate.

Thread in reels and cards, at Rs. 2-8 per gross reel of one hundred yards.

A proportionately lower valuation for shorter lengths, on the same principle, at a higher valuation for longer lengths.

3. Other anomalies of a somewhat similar character may perhaps be found, and if the attention of the Committee were given to the matter, all requisite amendments could be at once effected.

S. R.—72 to 91.

Dec-11/53/68

REFERENCE TO FORMER CASES.

GOVT. }  
OF INDIA. }

1868.

{ FINL.  
DEPT. }

SEPARATE REVENUE.

[ Customs. ]

February.

Nos. 72 to 91.

Revision of the Tariff valuations of British  
Cotton Goods.

*In Govt. R No 887/68*

REFERENCE TO LATER CASES.

Office Notes.

SUBJECT.

Appointment of a Committee for a revision of  
the Tariff valuations of British Cotton Goods.

*R. 14th Apr 1868*  
*B 372-373*

TO THE JUNIOR SECRETARY TO THE GOVERNMENT OF BENGAL,

*Dated Fort William, the 14th March 1868.*

SIR,

WE have the honor to acknowledge the receipt, on the 12th instant, of your letters to our address, dated 6th instant, appointing us, with Mr. Henderson, to form a Committee for the purpose of revising the existing Tariff on Cotton Goods.

2. The Committee were to have met yesterday, but Mr. Henderson was too ill to attend, and the Committee therefore met today.

3. Mr. Henderson had previously sent the accompanying statement to Mr. Crawford, from which the Lieutenant-Governor will perceive that, speaking for the Chamber of Commerce in Calcutta, Mr. Henderson thinks that there is no necessity now for revising the existing Tariff. The prospects of the Cotton Market are now much changed, since the letter of the Chamber to the address of the Government was written, and that with reference to the rise in the price of cotton and piece Goods since that date and to the uncertainty of the crop now on the ground, Mr. Henderson is of opinion that the Tariff should remain as it is, and that when the market becomes more settled, the Tariff may be revised if necessary.

4. Mr. Crawford has heard similar statements regarding prices, &c., from several merchants, with whom he has spoken on the subject.

5. Under these circumstances, we have thought it right to lay the matter at once before the Lieutenant-Governor. In the mean time we have refrained from acting upon the consideration of the other matters mentioned in the 2nd paragraph of the letter of the Government of India, No. 1269, dated 27th ultimo, as it is possible no enquiry into them will be considered necessary, should that upon the Import Tariff Schedule be postponed, as suggested by Mr. Henderson.

We have the honor to be,

SIR,

Your most obedient Servants,

E. T. TREVOR.

J. A. CRAWFORD.

WHEN the Bengal Chamber of Commerce, following the lead of the Bombay Chamber, called attention in November last to present Tariff value as fixed in 1867, with a view to their reduction in consequence of the great fall in cotton and cotton manufactures, the statements then brought forward in favor of a revision of the existing Tariff values were no doubt fully warranted by the altered position of the raw material.

Supplies of cotton, particularly from America, had largely increased, and there seemed no reason to doubt that from other countries shipments of the staple would be continued on an average scale. The article was in consequence rapidly approaching its normal price before the American War, and values of cotton manufactures fell in sympathy; indeed, such was the anxiety evinced to realize that many Importers in this market were selling largely for arrival at about the rates current before the American War, thinking, no doubt, that by so doing they were acting judiciously for their own interests or those of their constituents.

The Cotton Market, however, has not followed the course laid down for it in November last. Supplies from America have not been so large as were generally anticipated, from other countries they have been rather under them over those of the year previous, and with the prospect of a reduced cultivation in the States, cotton has for sometime past been attracting considerable attention, and not only have stocks been reduced to a minimum in England, but prices have been rapidly advancing, Fair Bengal having risen from 4½° to 7½° per lb., and other description nearly in proportion.

Values of Piece Goods in the Indian Markets have advanced considerably during the same period, or since the application of the Chamber of Commerce for a revision of the Tariff values, and the present market values of Grey Goods are now generally above the rates fixed by Act XVII. of 1867.

As the difference between the market and Tariff values is at present so slight, and the course of the Cotton Market so uncertain, I am of opinion that no modification is at present desirable, for it would, I think, be almost impossible at present to arrive at a satisfactory basis for the settlement of fixed values alike fair and equitable to the Government and the Importer.

I am quite of opinion that Act XVII. should be revised and modified as early as possible, and I would take the liberty of suggesting that as soon as the value of cotton is again steady, the present Committee be thus requested to take up the question of revised Tariff values for Cotton Piece Goods.

CALCUTTA,  
The 13th March 1868.

J. H. HENDERSON.

No. 933.

Copy forwarded to the Government of India, in the Financial Department, for consideration and orders, with reference to their letter No. 1217, dated the 25th ultimo.

By Order of the Lieutenant-Governor of Bengal,

FORT WILLIAM,  
The 19th March 1868.

THOMAS JONES,  
Asst. Secy. to the Govt. of Bengal.

W. E. B.

No. 1818.

To

The Secy. to the Govt. of Bengal

Fail Depth Sir

In reply to the communication from your Office, No. 933 dated the 19th Instant, I am desired to state, that under the circumstances explained, the proposed revision of the existing Tariff on Cotton goods may be postponed. -

2 The consideration of the other matters & the consideration of my letter is, may be deferred the 27th February 1868, may also be deferred. -

Fort William  
The 28 March 1868

I have Yr  
Dy. Secy. to the Govt. of India  
Secy. to the Govt. of India

Accd  
28/3

(True Copies)  
H. C. C.  
Asst. Secy. to the Govt. of India

17/11/18

Admrs that

the enclosed comes for  
specimen with the above letter  
be forwarded for the  
present of the 8th of  
Nov. to the Col<sup>l</sup> of Sea  
Customs. & to be  
returned.

Wm.

*[Signature]*

*[Signature]*

17/11/18

1/2 Copies To the Col<sup>l</sup> of Sea Customs 18<sup>th</sup>  
2 ————— Col<sup>l</sup> of Sea Customs 1

640 238-37  
13/12/67

31  
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Dec: 11/53/68

Nov 15<sup>th</sup> 1868

Admrs 1868 887/68.