M.R.O. 14—18,000—27-9-34

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No.	1025	Press / ~~Mis.~~
386-88. Dated	18-4-18 ~~68~~.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 18th April 1868.

Read the following :—

No. 386. Proceedings of the Board of Revenue, dated 17th March 1868, No. 1,918.

Read the following letters :—

From the Collector of Ganjam,		dated	23rd	November	1867,	No. 3,615.
Do.	Vizagapatam,	„	30th	„	„ „	995.
Do.	Godavery District,	„	26th	„	„ „	334.
Do.	Kistna District,	„	20th	„	„ „	413.
From the Acting Collector of Nellore,		„	26th	„	„ „	1,544.
From the Collector of South Arcot,		„	18th	„	„ „	304.
Do.	Tanjore,	„	11th	January	1868, „	6.
Do.	Madura,	„	30th	„	„ „	11.
Do.	Tinnevelly,	„	3rd	December	1867, „	666.
From the Acting Collector of South Canara,		„	17th	January	1868, „	76.
From the Collector of Malabar,		„	19th	December	1867, „	285.
Do.	Sea Customs,	„	16th	November	„ „	1,210.

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1. These letters are the replies to Board's Proceedings, 11th November 1867, No. 7,349, requesting the Collectors of Coast Districts to report whether, in their opinion, any modification of the Rules regarding Coasting Steamers is necessary, with reference more especially to the precautions with which combustibles should be landed.

2. The Collector of Sea Customs at Madras says, that goods from free ports are delivered to Consignees on the beach on the production of a Custom House pass, that dutiable goods only are sent to the Custom House, and that the usual Special Permit is required before landing dutiable combustibles, but not combustibles coming from a free port. He recommends that the same rules and procedure should be observed at all ports on the Coast, and observes that at Vizagapatam it would appear that Government unnecessarily provide warehouses for free goods.

3. The Acting Collector of Vizagapatam proposes that an addition should be made to Rule VI. requiring Gunpowder, Sulphuric Acid, and other combustibles, to be landed in a separate boat after due notice has been given to the Custom House. The Acting Collector of Nellore considers that Rule VII. of the Madras Customs House Rules should be enforced in the case of Coasting Steamers. The Sub-Collector of Tanjore thinks that a known signal should be shewn on board the vessels to warn Agents and Customs Officers that combustibles are to be landed. The Collector of South Canara considers that it will be a sufficient precaution if combustibles are taken to a particular spot on the beach, and the Customs House informed of the fact after they have been landed.

4. The Collector of Ganjam appears to believe that the rules of the British India Steam Navigation Company, which provide that Gunpowder, Sulphuric Acid, &c., shall not be shipped on board their vessels, offer a sufficient safeguard, but the

Board observe that such regulations may be suspended, modified, or annulled at any time by the Agents of the Company, that if in force, they were disregarded in the case which has caused this correspondence, and that no penalty is incurred when they are disregarded.

5. The other Collectors of Coast Districts do not think that any modification of the rules is required.

6. On the whole, the Board consider that it will be sufficient to direct that the Madras Procedure be followed at all other ports in the Coasts; that as a general rule free goods shall not be deposited in the Custom House, and that when dangerous combustibles are dutiable, a Special Permit shall be obtained before they are landed.

7. The Collector of Vizagapatam suggests that Rule VII. should be altered by striking out the words, "obtaining the Steamer Agent's delivery order where necessary," and inserting, "unless notice of a lien on such goods be given by the "Steamer Agents, in which case the goods will be retained in the Custom House." As inconvenience has arisen from interpretations given to the rule as it now stands, the Board consider it desirable that it should be amended, though not so as to imply that all goods landed from Coasting Steamers will be received in the Custom House.

8. These Proceedings will be submitted to Government, with the Board's recommendation that the following rules for Coasting Steamers may be sanctioned :—

I. (To be substituted for Rule VI.)—After the goods have been landed and compared with the list of cargo furnished by the Commander of the Ship, the Customs House Officer shall deliver them to the Agents, provided that if the Consignees apply for them, and no notice of a lien upon them is given by the Agents, they may be delivered to the Consignees.

II. (Additional)—When Lucifer Matches, Sulphuric Acid, Gunpowder, Crackers, Fire-arms, Tar, Pitch, Turpentine, or Kerosine oil are dutiable, they shall not be landed before a Special Permit has been obtained from the Officer in charge of the Custom House, on pain of confiscation.

No. 387. Proceedings of the Board of Revenue, dated 31st March 1868.

Read the following letter from the Collector of Sea Customs, to the Secretary to the Board of Revenue, dated Madras, 27th March 1868, No. 386.

1. Board's Proceedings No. 1,918, dated 17th instant.
2. I have the honor to suggest the following to the rules for Coasting Steamers.
3. "To be substituted for Rule" *VI.* should be for Rule *VII.*
4. "List of cargo furnished by the Commander of the *Ship*," should be "*Steamer or Agents.*"
5. "Custom House Officers shall deliver them to the Agents;" add the words "on application."
6. I would also suggest that the list of combustibles be the same as that entered in the Landing Permit* granted to Commanders for the sake of uniformity, taking care that the words "and other dangerous substances" be added.

* *Vide* copy enclosed.

LANDING PERMIT.

To

THE COMMANDER

SIR,

You are hereby permitted to land the Cargo of the under your Command.

Ammunition, Chemicals, Earth Oil, or Mineral Naphtha, Fireworks, Fulminating Powder, Gun Cotton, Gun Powder, Kerosine Oil, Lucifer Matches (Congreve,) Nitro-Glycerine, Phosphorus, Pitch, Sulphuric Acid, Tar, Turpentine, and other dangerous substances, if landed without a *Special Permit* granted by the Custom House on your application will be *peremptorily confiscated.*

SEA CUSTOM HOUSE,
Madras, 186 .

Collector of Sea Customs.

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1. Communicated to Government in continuation of Board's Proceedings, 17th March 1868, No. 1,918.

2. The Board are of opinion that the alterations proposed by the Collector of Sea Customs at Madras should be adopted.

No. 388. ORDER THEREON, 18th April 1868, No. 1,025.

Separate Revenue, No. 15.
Customs.

The Government see no objection to the intended modification of, and addition to the rules for the entry and clearance of Coasting Steamers; but before sanctioning the rules, of which draft is submitted under Section 4, Act VI. of 1863, they desire that the Board will send them up in the precise form in which they are to be published.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. T. O'Connor.

No. 5,318.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th August 1867.

Read the following letter from Messrs. BINNY and CO., Agents, British India Steam Navigation Company "Limited," to the Secretary to the Board of Revenue, dated Madras, 13th August 1867:—

We have the honour to annex copy of a telegram received this morning from the Company's Agents at Vizagapatam, and with reference thereto, we request you will kindly instruct the Customs authorities at that Port by wire, to discontinue the irregular practice complained of.

Copy.

From Vizagapatam,
,, Hyslop,

To Madras.
,, Binny.

"Free goods from Steamers are delivered to Consignees by Customs here without our Delivery "Orders, or even Bills of Lading. Collector will give no redress. This matter is urgent. Can you "refer question to Board of Revenue immediately getting them to telegraph orders to stop this "reply."

Forwarded to the Collector for immediate report. He will describe the practice in Vizagapatam in regard to the delivery of goods to Consignees.

(True Copies and Extract.)

(Signed) J. R. COCKERELL,
Sub-Secretary.

To the Collector of Vizagapatam.

Exd. J. Wright.

Forwarding to Collector of Vizagapatam, for immediate report, letter from Messrs. Binny and Co., complaining of irregular practice prevailing in that district in regard to delivery of goods to Consignees by Customs authorities.

Received *Dated 16th August* 1867.

No. 5,318.

PROCEEDINGS OF THE BOARD OF REVENUE,

No.

1867. Department.

No. 6,836.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 19th October 1867.

Read again letter from Messrs. BINNY and Co., Madras, dated 13th August 1867, recorded in Board's Proceedings, dated 16th idem, No. 5,318.

Read also the following letters:—

From J. H. MASTER, Esq., Acting Collector of Vizagapatam, to the Secretary to the Board of Revenue, dated Vizagapatam, 28th August 1867, No. 651.

1. I have the honour to acknowledge the receipt of the Board's Proceedings, dated 16th instant, No. 5,318, calling for an immediate report on the practice in Vizagapatam in regard to the delivery of goods brought by Coasting Steamers to consignees.

2. In reply I beg to state that the practice here in reference to goods imported by Steamers sailing under a general pass granted under Section 156 of Act VI. of 1863, is this.

3. As soon as the cargo is landed it is taken charge of by the Custom House Officer, who, as soon as convenient after granting port clearance, delivers the goods to the consignees on their application without reference to the Steamer Agents, except in cases where the Sea Custom Officer is doubtful who the consignee is, either from the non-arrival of Bills of Lading, or the absence of any superscription on the packages. The consignee is required to show his Bill of Lading when received, and the fact of his having seen it is noted by the Superintendent in the application when sending his accounts to this office.

4. In cases of Treasure, the Superintendent is somewhat more particular, and does not deliver any such package without an order from the Steamer Agent.

5. It will be seen that this procedure of delivery is in accordance with paragraphs 6 and 7 of the Rules framed by the Board for the entry and clearance of Coasting Steamers.

6. Having stated thus much in reference to the practice, I consider it due to the commercial interests of this port to state the circumstances in detail which have given rise to the complaint to the Board.

7. A Mr. Dunnigan, a shopkeeper of this town, lately got up some goods in the Steamer "Arabia." A few days afterwards a bill was presented to him by the Agents of the B. I. S. N. Company on account of landing charges, which he refused to pay, as he had landed his goods in his own boats.

8. A couple of weeks after the Steamer "Bushire" brought some more goods (four packages) for Mr. Dunnigan; they were not landed here, but taken on to Bimlipatam, and the reasons for this being done are given in enclosure A. from the B. I. S. N. Company's Agents.

9. Upon receipt of this Mr. Dunnigan complained to me, enclosing the letter, enclosure B. I inquired into the matter and fined the Agents Rupees 20; copy of the examination held, and my decision thereon is herein enclosed. From these papers it will be seen, first, that the B. I. S. N. Company do not consider themselves bound to land goods; second, that the consignees should themselves do so; third, that the Captain took away the packages, as the Bill of Lading was not presented, &c., &c.

10. While ignoring their responsibility before me, Mr. Hyslop telegraphs to Messrs. Binny and Co. implying a different procedure.

11. The secret of the matter is this—The Agents make a good penny by their landing charges, and, as an illustration, I need only mention the case of Mr. Dunnigan.

12. The first consignment of goods, forty-one packages, cost Mr. Dunnigan in landing Rupees 4 for two boats, double hire being charged on account of its being a Sunday. The bill presented by the Agents was for Rupees 14-12-0. If this is the case in one instance, what must the transactions come to in a year.

13. Being balked in demanding these extravagant charges, Messrs. Hyslop and Co. are trying to make out that, now, for the first time, free goods are being delivered without production of Bills of Lading or delivery orders.

14. On looking into the records of this Office, I find that so far back as June 1866, Messrs. Hyslop and Co. complained to my predecessor, Mr. Carmichael, of the course of procedure of the Sea Customs Superintendent of Bimlipatam in the passing of goods, &c., without reference to him.

15. Mr. Carmichael's reply will be found amongst the enclosures, marked C., from which it will be seen that it was then decided that the Superintendent had no choice, but to deliver the goods to consignees on their application.

16. After mature consideration of the circumstances of this case, I am of opinion that the Agents are the proper persons to land goods, and that the charges for landing should be according to an authorized scale, and not *ad libitum* as at present.

17. The charges I would propose are as follows, and which I believe consignees would willingly pay:—

For 1 dozen cases...	... ...	1 Anna.
,, 2 ,,	... ...	2 Annas.
,, 4 ,,	... ...	4 ,,
,, 6 ,,	... ...	6 ,,
,, 1 Barrel	... ...	4 ,,
,, 1 Hogshead ...	... ...	6 ,,
,, 1 Bag ...	... ...	1 ,,
,, Parcels, each...	... ...	1 ,,

18. These rates would more than cover the expense incurred either on a week day, holiday, or Sunday.

19. If the B. I. S. N. Company object to these rates, which I am sure they cannot, I shall be glad to get the Sea Customs Superintendents to do the work, employing an additional establishment payable from the above funds.

ENCLOSURE No. 1.
A.

Mr. G. DUNNIGAN,

VIZAGAPATAM, 6th August 1867.

SIR,

Having refused to pay your first bill for landing charges, the cases that came for you to-day are now carried on at your own risk and expense; your bill of lading is issued subject to these conditions.

Providing you give us a guarantee (with one anna stamp attached with it) that you will pay us the usual landing charges on your goods in future, they will be landed here; if you do not grant it, the goods will be carried on at your risk and expense until you do pay.

We remain, &c.,

(Signed) {A. HYSLOP and Co.,
{J. LOUDON,
Agents B. I. S. N. Company, "Limited."

VIZAGAPATAM, 6th August 1867.

To the Collector of Sea Customs, Vizagapatam.

SIR,

Four packages per Steamer "Bushire" consigned to me have not been landed here, as per Manifest of the Ship. I, therefore, beg to report the circumstance for your information, and for redress under Section 49 of the Consolidated Customs Act VI. of 1863.

2. The cause for this omission is clearly stated in the Agent Mr. Loudon's letter, which I beg to enclose.

3. I submit that this course of proceeding adopted by the Agent is wrong and unauthorized, and therefore pray for early redress.

I have, &c.,
(Signed) G. DUNNIGAN.

(True Copies.)

(Signed) J. H. MASTER,
Acting Collector.

ENCLOSURE No. 2.
B.

VIZAGAPATAM, 18th July 1867.

Mr. DUNNIGAN,

SIR,

You are not allowed to send boats off for your own cargo, as per rules of the Company which we now send you. If you have done so, which we can scarcely believe, it is not our fault. You will have to pay all the same; and we now hand the case over to our Vakeel.

We also beg to remind you that you have not sent us your Bill of Lading for your goods; so we will now claim freight as per your receipt.

We remain, &c.
(Signed) A. HYSLOP AND CO.
J. LOUDON.

Statement of MR. LOUDON, *Agent to the B. I. S. N. Company "Limited."*

Why did you not land from the Steamer "Bushire" four cases consigned to Mr. Dunnigan, which were also entered in the Manifest?

I acted under the orders of Messrs. Hyslop and Co., my superiors.

(Signed) J. LOUDON.
8th August 1867.

Statement of MR. ARCHIBALD HYSLOP, *Agent to the B. I. S. N. Company.*

Why did you not land from the Steamer "Bushire" four cases consigned to Mr. Dunnigan, which also were entered in the Manifest?

Because the Captain, Captain Hutchinson, did not give them into my charge. The Captain reported to me that no Bill of Lading had been presented to him. They were free goods. The "Bushire" is a Mail Steamer, and by contract with Government is obliged to leave in six hours after arrival.

Is it a rule with you not to land any free goods except upon production of the Bill of Lading to the Captain by the consignee?

It is the rule; by this I mean it is the order of the Company, and also it is the practice. The Company do not land goods on shore, but the Company reserve to itself the right of landing goods for the general facility of the public, charging consignees the expense of landing and storing.

If this is the rule, how did Mr. Loudon, your Agent, write to Mr. Dunnigan, the note now filed by him, to the effect that he was not allowed to send his own boats off?

I don't know anything about this note. There are no rules of the Company to the effect that persons may not send off their own boats. The note I see is written by Mr. Loudon. I have always acted according to the rules given by the Board of Revenue; no goods except dutiable goods are obliged to be landed by the Agents.

Where are the goods now?

They are now at Vizagapatam. No application has been made for them. They were landed at Bimlipatam.

(Signed) HYSLOP AND CO.,
Agents B. I. S. N. Company.

Do your ships sail under a general pass?

They do.

You have stated, the rule of the Company to be that free goods are not obliged to be landed by you; how do you reconcile this with the orders contained in Rule 6 of "Rules regarding Coasting Steamers?"

I don't understand the Clause and never have. We send a detailed list of what is to be landed, to the Custom House, but not the goods, except with reference to the answer I have given before, about the general facility of the public.

(Signed) HYSLOP AND CO.

Taken by me this 9th August 1867.

(Signed) J. H. MASTER,
Acting Collector.

DUNNIGAN versus B. I. S. N. COMPANY.

1. In this case a complaint is made by Mr. Dunnigan that four packages consigned to him had not been landed from the Steamer "Pushire," though entered in the list.

2. The Agent to the Company, B. I. S. N. Company, whose ships sail under a general pass, and according to the "Rules for Coasting Steamers" as laid down by the Board of Revenue, states that the packages contained *free* goods, and that he was not *obliged* to land this description of goods; that the Captain told him that no Bill of Lading had been produced to him on the vessel, and that therefore the Captain never gave them into his charge, but carried them on. When asked how he reconciled this statement with a letter written by his own Assistant, Mr. Loudon, to Mr. Dunnigan, in which occurred these words—"You are not allowed to send boats off for your own cargo, as per rules of the Company," he said he did not know anything about the note, and that there were no such rules.

3. It appears that this case arose from a dispute about boat charges. Mr. Dunnigan some short time ago refused to pay the Agents some boat hire, which he thought exorbitant, when they, the Agents, had landed the goods, and so now to punish him they permitted the goods to be carried on, on the plea that no boats had come to the ship, and that no Bill of Lading had been produced. The practice is evidently for the Agents to land everything, although the Agent says it is not, for the Bills of Lading coming up from Madras by post by land take much more time on the way than the Steamer. The Agents when asked where the goods are now, state that they were landed at Bimlipatam, and have been brought to Vizagapatam on carts. Why they should have been landed at Bimlipatam by the Captain where certainly no one there presented any Bill of Lading for them, does not appear.

4. Mr. Dunnigan upon the receipt of Mr. Loudon's letter could not have taken the course of action which Mr. Hyslop says he ought to have taken, and thus has a just cause of complaint. All dutiable goods are landed by the Agents as they acknowledge. The point in this case, whether they are not obliged to land all goods, Rule VI. certainly implies that they are, although the Agent says he cannot understand the clause. Rule XII. also implies the same.

5. The entry against these goods in the list is "not landed." Mr. Hyslop states verbally that if any difference be discovered between the List and the Manifest, the matter should be referred to Madras according to Rule X. That is, however, only necessary when any material discrepancy such as the *absence* of the goods exists. In this case the goods, although carried on a short distance, are now here. A reference to Madras is therefore needless.

6. The "Rules regarding Coasting Steamers" have been framed under the provisions of Section 4 of Act VI. of 1863, the Consolidated Customs Act. The penalties as laid down in that Act applicable to all persons transgressing these rules.

7. Under Section 49, in case of any goods of the kind referred to in this case entered in the Report or Manifest not being found on board of a vessel, a penalty not exceeding 500 Rupees for each missing package can be inflicted. In this case the goods were entered in the list and not landed. In my opinion the Agents were bound to land them. For not having done so, therefore, I inflict a nominal fine of five Rupees for each package, total Rupees (20) twenty. This fine is inflicted more that the point should really be decided for the future than to inflict punishment. If the Agents appeal to Government from this decision, I shall only be too glad.

VIZAGAPATAM,
9th August 1867.

(Signed) J. H. MASTER,
Acting Collector of Sea Customs.

(True Copies.)

(Signed) J. H. MASTER,
Acting Collector.

From MESSRS. HYSLOP AND Co., Agents, B. I. S. N. Company, "Limited," to the Collector, &c., Vizagapatam, dated Bimlipatam, 2nd June 1866, C.

1. We beg respectfully to draw your attention to the following remark regarding free goods landed from Steamer.

2. We have had repeated complaints sent to us regarding the robbing of goods put into Custom House, so much so that orders have been issued by the Managing Agents of the Company's to get godowns of their own to place their goods in in accordance with the plan adopted at other ports, and accordingly we have stores near Custom House, take goods there for comparing with Manifests, and take to our godowns, we making entries for same until the Bill of Lading arrive. The Superintendent of Sea Customs declined to take our entries and will put them into his godowns where his peons are allowed to rob as much as they like. Captain Groves and others make great complaints, as half of their baskets potatoes go away, beer is taken out, copper stolen, and valuable bales silk, &c., of course torn open. The place the Custom House has is quite open, the rain damaging the goods, &c. The small godown with doors is quite inadequate for our work. The loss to shippers by keeping in Custom House was so much, that we took the responsibility to deliver free goods in guarantee, and now find that this system led to great abuse by native shipping goods, and getting delivery and not paying freight.

3. Captain Groves has applied to us for his package, but the Superintendent of Sea Customs declined to take our entries.

4. Every opposition seems to be made to our having the goods locked up *safe*, and we do hope, for the good of the general public, you will allow us to do and pass goods as before.

5. We are most careful not to deliver any goods without seeing Superintendent of Sea Customs' signature that applications are passed, and we bring goods to Custom House for comparison in accordance with rules.

From D. F. CARMICHAEL, Esq., Collector, &c., Vizagapatam, to Agents B. I. S. N. Company, "Limited," Bimlipatam, dated 4th June 1866.

1. In acknowledging your letter of 2nd June instant, I have the honour to state that this is the first time that I have received any complaint of goods being lost, stolen, or damaged during their detention at the Bimlipatam Custom House. It is a clear Regulation that all goods imported from Steamers must be brought to the Custom House, where the Superintendent is to compare the Cargo list delivered to him by the Captain or Agent with the goods; after which the goods may be delivered to the consignees on *their* application in the usual Tabular form.

2. While you cannot be allowed to infringe this rule by taking the goods direct from the beach to your godowns, any delay in noticing your applications which you can prove against the Superintendent, will be of course severely noticed.

(True Copies.)

(Signed) J. H. MASTER,
Acting Collector.

From Messrs. BINNY AND Co., Agents, B. I. S. N. Company, "Limited," to the Secretary to the Board of Revenue, dated Madras, 30th August 1867.

1. With reference to our letter of 13th instant, we have the honour to hand you, for submission to the Board of Revenue, copy of a correspondence between the Acting Collector of Sea Customs at Vizagapatam and the Agents there of this Company, regarding the delivery to consignees of cargo landed from the Coasting Steamers by the Customs authorities, without production of Bills of Lading, or the authority of the Agents. We also hand you copy of a letter received from the Agents, Messrs. Hyslop and Co., and on their behalf beg to appeal against the decision of the Acting Collector, and trust the Board may see fit to order the fine imposed upon them to be remitted.

2. It is scarcely necessary for us to offer any comments on this matter, for we believe there can be no doubt that the proceedings complained of are irregular—*vide* Consolidated Customs Act 1867, Section 52. We shall be obliged by a reply, at your convenience, on this subject.

ENCLOSURE No. 1.

From Messrs. HYSLOP AND Co., Agents B. I. S. N. Company, to the Collector, &c., Vizagapatam, dated Bimlipatam, 5th August 1867.

We have the honour to bring to your immediate notice the fact of the Superintendent of Sea Customs, Vizagapatam, delivering some cargo (landed from the "Arabia," and placed by us in the Custom House as representative of the Commander and owner of that Steamer, without any reference to us, and even the production of the Bill of Lading. We wrote officially to detain these goods, as the Company had a claim against this shipper, but no attention was given, and the goods delivered illegally without production of the Bill of Lading; and we are told by the Superintendent of Sea Customs he is acting thus under orders from his superiors.

Your earnest and early attention is respectfully solicited to this matter; for if this ruling is carried out, the Company cannot send any goods to allow the Custom House to part with their property without the legal bond being cancelled, and further we also have to cover ourselves, as we are made responsible for all the goods landed to our care; and if the Bill of Lading is not obtained, we are made answerable for the freight and landing charges; but if the Custom House delivers our goods without Bill of Lading, or without reference to us, we must at once telegraph to Calcutta to cancel our liability. In the whole course of our business experience, and in many countries, we have never heard of such a mischievous ruling, and we may mention the following cases to show how the door is opened to any amount of fraud:—

Any European or Native, knowing of this new ruling at the Customs, gets his goods addressed by his name, pays no freight, gets his goods, sells them, and runs away. Or, we will put another case: he pays freight, gets a Bill of Lading, but having got delivery of his goods from the Custom House, sells the Bill of Lading to a third party, and demands the goods again!

"Who is responsible we would ask?" The Company's legal bond is not cancelled, and we would ask by what law, or right, can any Customs Officer deliver another person's property, for you will allow all goods are the property of the Company until delivered.

We give another case happening to us to show the absolute necessity of our obtaining Bills of Lading from every one before goods are delivered.

A gentleman applied to us for his goods marked with his name; we delivered under *guarantee;* a day or two afterwards the Bill of Lading was presented to *us*, not the Custom House, and we could not deliver the goods; the holder of the Bill of Lading informing us that they had a claim against those goods, and unless this gentleman pays he held us responsible for his claim. Up to this time we have placed the goods in the Customs, and the key of the godown by the last Collector's order given to us, and no goods delivered without our written order; but now the Vizag Customs Officer refuses this, and quotes an order of last Collector which we assert does not bear on this subject. Some years ago all free goods were brought to our stores, but the Collector ruled they should go to the Custom House. We as Agents for the Company passed entries for these goods; our entries were refused, and another made that the *consignees of all goods themselves must pass their own entries.* Well, we left this order alone, knowing it would be soon cancelled, which was done, as the Collector had to telegraph to Captain Groves to see us about it, and he upset half of it. And now it was a dead letter. The way this happened was as follows:

One of the Steamers could not land her cargo at Vizag on account of the surf; she landed it here; but by the above ruling we could not pass through the Customs; the goods remained in the Custom House; but when the Collector heard of this, Captain Groves was sent in and gave us immediate delivery, and we sent by bandies to Vizagapatam, no store-rent even being charged.

8. We respectfully contend that we have a lien on all goods landed by us, and it is not for the Customs House to question this claim.

(True Copy.)

(Signed) HYSLOP AND Co.

ENCLOSURE No. 2.

From J. H. MASTER, Esq., Acting Collector of Vizagapatam, to the Agent, B. I. S. N. Company, "Limited," dated 12th August 1867, No. 603.

1. I have the honour to acknowledge the receipt of your letter, dated 5th instant.

2. The matter you refer to appears to have been settled by the late Collector Mr. Carmichael; certainly no new ruling has lately been made.

3. In your letter of the 2nd June 1866, you brought to Mr. Carmichael's notice the practice of the Sea Customs Superintendent of Bimlipatam delivering goods without reference to you. Mr. Carmichael upheld the right of the Superintendent to do so upon the application of the consignee. This ruling I cannot alter.

4. A copy of that ruling was furnished to the Sea Customs Superintendent at Vizagapatam, according to which no doubt he is acting.

ENCLOSURE No. 3.

From Messrs. HYSLOP AND Co., Agents, B. I. S. N. Company, Bimlipatam, to Messrs. BINNY AND Co., Agents, B. I. S. N. Company, "Limited," Madras, dated Bimlipatam, 17th August 1867.

1. Enclosed please find a copy of the proceedings of our new Acting Collector, Mr. Master, against the Company, and after making a few remarks on his decision, we request you to appeal against the fine to the Board of Revenue, under Section 6, Act VI. of 1863.

2. The Steamer "Bushire" sails under a *general pass:* we contend this conviction under Section 49 is not legal, and only applicable to dutiable goods. Again, the packages referred to were not lost, and were accounted for to the satisfaction of the Acting Collector. We always understood (and we have had the agency now six years, and never were fined before,) that we were acting under the rules for the entry and clearance of Coasting Steamers in the Madras Presidency, which may have obtained the general pass permitted by Section 156 of Act VI. of 1863. We think Rule X. is the one under which the Company should be tried, and under that Rule the Acting Collector has no jurisdiction, but must refer the matter to the Collector of Customs, Madras. Again, we are ordered to pay the fine here. Rule 17th most distinctly states it must be done in Madras. Sections 140 to 160 seem the only ones for the Coasting trade.

3. We will state as clearly as possible the cause of this fine, and leave you to judge about the matter.

4. A shipper named Dunnigan, keeper of a liquor shop at Vizagapatam, some weeks ago, for the first time, received some sixty cases, by Steamers; without reference to us he sent off boats, and not having Bills of Lading, Captain refused to deliver to him his cargo. It was landed by us, and placed in the Custom House. Our Assistant delivered to him on guarantee, but he refused afterwards to pay any landing charges, and called them exorbitant; on hearing about this we gave orders to detain his goods in future, and wrote Customs under Section 52. The Custom House officer (acting, as

tells us, under the orders of his superior) refused to detain the goods, and delivered to him, without any delivery order from us, or even Bills of Lading; and not only this, but he received orders to deliver to every *consignee* his goods in the same way. As Mr. Dunnigan refused to pay us for landing his goods, notice was then given him to present his Bill of Lading on board; otherwise his goods would be carried on, which was done, the Captain landing same at Bimlipatam. Owing to Cutcherry interest this man has obtained the assistance of the Collector to force us to land his goods, and every order Collector has issued you will see is to force the Company to land them for nothing.

5. We must say we are surprised to see the anxiety of the Collector to protect a man from paying what he rightly owes. We, therefore, appeal against Collector's decision, and hope, under all the circumstances, the fine will be remitted.

6. We are most anxious to do what is right; but working as we do with Native Sea Custom Officers it is impossible to get proper advice to enable us to act up to the spirit of the law.

7. We would also ask the following questions to avoid working in the dark in future:—

1*st*.—Are the Company bound to land cargo even if consignees refuse to pay the landing charges, as in this case. Again, we put another case—If a consignee gives us notice that he will run the risk of getting Bill of Lading in time and wants to land his goods, are we bound still to land?

2*nd*.—After landing, are the goods to be placed in Custom House; if so, are we not to receive a receipt for the goods from Customs, and have the Company no lien. See Section 52.

3*rd*.—Can the Sea Customs deliver these goods to consignees, without any reference to us, or Bills of Lading?

4*th*.—In the case of specie, who is to take charge of it? Agent or Custom House, after it is landed?

Referring to our Telegram of the 13th, we now enclose copy of our letter of protest to the Collector against delivering cargo without our delivery order, or even Bill of Lading, and his answer; he refers to some former correspondence between Mr. Carmichael and ourselves, copies of which we also send to enable the Board of Revenue to judge if these bear at all on the subject in question. We can only say that Rule 7 for Coasting Steamers under general pass seems to us distinct in this subject. Leaving this matter in your good hands, and hoping for an early answer.

ENCLOSURE No. 4.—Copy of decision.

ENCLOSURE No. 5.

ABSTRACT.—Correspondence with Collector of Vizagapatam in 1866.

From J. H. MASTER, Esq., Acting Collector of Vizagapatam, to the Secretary to the Board of Revenue, dated 4th September 1867, No. 668.

1. Referring to your No. 651, of the 28th ultimo, I have the honour to forward, herewith, a letter in original (in answer to one from me) from Messrs. Hyslop and Co.

2. The Board will see how highly improper it is in tone; and were it not that the question is now before the Board, I should have taken steps myself regarding it; but I leave the matter in the hands of the Board, to bring the conduct of Mr. Hyslop to the notice of the Managing Agents at Madras, and through them to the Head Office at Calcutta.

ENCLOSURE No. 1.

From Messrs. HYSLOP AND Co., Agents, B. I. S. N. Company, "Limited," Bimlipatam, to the Acting Collector of Sea Customs, Vizagapatam, dated Bimlipatam, 31st August 1867.

Owing to a press of business we find our letter of the 30th instant went away without our reading it after a fair copy was made. We beg to send a corrected copy.

From Messrs. HYSLOP AND Co., Agents, B. I. S. N. Company, "Limited," to the Acting Collector, &c., Vizagapatam, dated Bimlipatam, 30th August 1867.

We have the honour to acknowledge your official 650, of the 28th August. We must say, we were not prepared to see so much ill-feeling, or want of justice, as you have shown, and continue to show towards, a Company carrying H. M.'s Mails, and whose Steamers are, certainly, a convenience, to the general public. You are pleased to remark that Section 54 is not applicable to Coasting Steamers sailing under a general pass. May we be allowed to ask how it was you fined the Company under Section 49 of the same Act.

We are not bound to land goods for any recusant consignee who declines to pay for his landing charges, but you overlook the small fact of your ordering us to do so in future, and fining under these circumstances, we have given you the legal notice as required by the Act, and the Company, on the first occasion, are fully prepared to bring up counsel to try your liability in the Courts of Law.

The Managing Agents have issued orders to bring the whole question before the Board of Revenue, Madras, and we are requested to inform you that the whole correspondence has been laid before the Governor General in Council as well, with a request that in future the Mail Steamers should be stopped calling at Vizagapatam. Orders are also issued to all the agencies to receive no private cargo for Vizag until further orders. We deeply regret these proceedings, but we cannot see how the Company can act otherwise, if we are forced to land cargo and *illegal* steps are taken by you to deliver the same without our just claims being satisfied.

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1. Messrs. Binny and Co., as the general Agents of the British India Steam Navigation Company, forward two complaints preferred against the Collector of Vizagapatam by the local Agents of the Company at Bimlipatam, Messrs. Hyslop and Co. These complaints are—

First.—That the Customs authorities deliver to consignees, without the production of Bills of Lading or the authorization of Messrs. Hyslop and Co., goods conveyed by the Company's Steamer, on which goods the Company, or Messrs. Hyslop, and Co., have claims on account of freight or landing charges.

Second.—That the Collector fined Messrs. Hyslop and Co. for not landing certain goods entered in their Manifest for Vizagapatam.

2. As regards the first point the Board observe that the procedure for the delivery of goods is simple enough. They must be delivered to the consignee or party producing the Bill of Lading by the Custom House authorities, unless any other party gives written notice of a lien on them. At the same time, under Rules XIV. and XVI. of the Rules regarding Coasting Steamers, the Agents of the Steamer have authority to pass goods, if duty free, from the beach, and to land dutiable goods at the Custom House, which would of course give them time in either case to give the proper notice of lien. Without such notice the authorization of the Agents of the Company is not necessary to enable the Collector to act on the consignee's application, supported either by a Bill of Lading or by the entries in the list furnished by the Commander or Agent under No. 6 of the Rules regarding Coasting Steamers. It is a condition of the Bills of Lading executed by the Company that "Bills of Lading must be presented and delivered up cancelled before delivery of goods can be granted;" and if delivery is not taken accordingly, the Master of the vessel can act under Section 52 of the Consolidated Customs Act, and so protect the interests of the Company.

3. The Board consider that the Collector should have proceeded under Rule 10, but the Agents have undoubtedly rendered themselves liable to fine for failing to land goods entered in the Steamer's Manifest for the port of Vizagapatam. It is clear, however, that the Section of the Act quoted by the Collector does not apply to a Coasting Steamer with a general pass; the Board, therefore, are constrained to remit the fine on the present occasion. It may be, as stated, that Messrs. Hyslop and Co's charges are excessive, and their letter to the Collector under date 30th August 1867 is disrespectful; but the remedy against the misconduct of any Agent of the Company is complaint to the Company, or Civil action.

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The Managing Agents have issued orders to bring the whole question before the Board of Revenue, Madras, and we are requested to inform you that the whole correspondence has been laid before the Governor General in Council as well, with a request that in future the Mail Steamers should be stopped calling at Vizagapatam. Orders are also issued to all the agencies to receive no private cargo for Vizag until further orders. We deeply regret these proceedings, but we cannot see how the Company can act otherwise, if we are forced to land cargo and *illegal* steps are taken by you to deliver the same without our just claims being satisfied.

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Second.—That the Collector fined Messrs. Hyslop and Co. for not landing certain goods entered in their Manifest for Vizagapatam.

2. As regards the first point the Board observe that the procedure for the delivery of goods is simple enough. They must be delivered to the consignee or party producing the Bill of Lading by the Custom House authorities, unless any other party gives written notice of a lien on them. At the same time, under Rules XIV. and XVI. of the Rules regarding Coasting Steamers, the Agents of the Steamer have authority to pass goods, if duty free, from the beach, and to land dutiable goods at the Custom House, which would of course give them time in either case to give the proper notice of lien. Without such notice the authorization of the Agents of the Company is not necessary to enable the Collector to act on the consignee's application, supported either by a Bill of Lading or by the entries in the list furnished by the Commander or Agent under No. 6 of the Rules regarding Coasting Steamers. It is a condition of the Bills of Lading executed by the Company that "Bills of Lading must be presented and delivered up cancelled before delivery of goods can be granted;" and if delivery is not taken accordingly, the Master of the vessel can act under Section 52 of the Consolidated Customs Act, and so protect the interests of the Company.

3. The Board consider that the Collector should have proceeded under Rule 10, but the Agents have undoubtedly rendered themselves liable to fine for failing to land goods entered in the Steamer's Manifest for the port of Vizagapatam. It is clear, however, that the Section of the Act quoted by the Collector does not apply to a Coasting Steamer with a general pass; the Board, therefore, are constrained to remit the fine on the present occasion. It may be, as stated, that Messrs. Hyslop and Co's charges are excessive, and their letter to the Collector under date 30th August 1867 is disrespectful; but the remedy against the misconduct of any Agent of the Company is complaint to the Company, or Civil action.

4. The sole object, however, of the special rules for Coasting Steamers, was to expedite the landing and shipment of cargo, and certainly not to place it in the power of the Agents of Companies to compel the public to employ them on their own terms, or to give them any power of that nature. Unless, therefore, the principal Agents of the Company deem it proper to issue such instructions as will prevent the recurrence of such complaints as that made against Messrs. Hyslop and Co., it will be necessary for the Board to propose a revision of the rules in view to protect the public from exactions, a course which they have no desire at present to adopt.

(True Copies and Extract.)

(Signed) R. A. DALYELL,
Secretary.

To the Acting Collector of Vizagapatam,
with one original enclosure.
,, the Messrs. Binny and Co., with do.

Copy to the Accountant General.

Exd. T. Cartledge.

No. 6,984.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th October 1867.

Read the following letter from J. H. MASTER, Esq., Acting Collector of Vizagapatam, to the Secretary to the Board of Revenue, dated 14th October 1867, No. 806:—

1. By Rule 7 of the Custom-house Regulations, published at page 11 of the Sea Custom Manual, amongst other articles, Gunpowder is prohibited from being landed without an order from the Custom-house is first obtained.

2. In the Rules framed for Coasting Steamers no such provision is made, and the consequence is that, the other day, the Steamer "Cheduba" landed, without such permission, twenty-two packages of Gunpowder, shipped on board of her by Messrs. Oakes and Co., at Madras.

3. I bring this circumstance to notice, as the Rules for Coasting Steamers are, perhaps, likely to undergo some alteration, in reference to my letter of the 28th August last, No. 651.

Forwarded to the Collector of Sea Customs for his remarks.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,
Secretary.

To the Collector of Sea Customs,
with copy of Board's Proceedings, dated 19th October 1867, No. 6,836.

Copy to the Acting Collector of Vizagapatam.

1867. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 19th October 1867.

No. 6,836.

Remitting fine imposed by the Collector of Vizagapatam on Agents B. I. S. N. Company for failing to land from Steamer four cases consigned to Mr Dunigan.

1867. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

dated 25th October 1867.

No. 6,984.

warding to Collector of Sea Customs for
his letter from Acting Collector of Vizaga-
bringing to notice that Steamer "Che-
landed without permission twenty-two
s of gunpowder shipped at Madras by
Oakes and Co.

No. 7,349.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th November 1867.

Read the following letter from J. H. BLAIR, Esq., Collector of Sea Customs, to the Secretary to the Board of Revenue, dated Madras, 2nd November 1867, No. 1,172:—

1. Board's Proceedings, No. 6,984, dated 25th ultimo.

2. I have the honour to inform the Board that all goods by Coasting Steamers are landed by the Steamer Agents. Goods from free ports are delivered to consignees on the beach by the Agents' Conicopolies, on production of a "Pass" order from the Custom-house.

3. Goods from dutiable ports are sent into the Custom-house by the Agents, and a special permit to land combustibles must be obtained if brought from a dutiable port, but is unnecessary for such articles from free ports.

Communicated to the Collectors of Coast Districts, together with Board's Proceedings, dated 25th October 1867, No. 6,984, with the request that they will report whether, in their opinion, any modification of these rules is needed. The Collector of Sea Customs will also be good enough to submit his opinion on the point.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,
Secretary.

(True Copy.)

(Signed) J. T. MAYNE,
Acting First Assistant.

To Collectors of Coast Districts,
with two spare copies of Board's Proceedings, dated 25th October 1867, No. 6,984.

,, the Collector of Sea Customs, Madras.

Exd. J. Wright.

From J. H. BLAIR, Esq., Collector of Sea Customs, to the Secretary to the Board of Revenue,
dated Madras, 16th November 1867, No. 1,210.

1. Board's Proceedings, No. 7,349, of the 11th instant.

2. I have the honour to report that no modification, or alteration of the rules, relative to landing of combustibles, is necessary, as far as this Custom-house is concerned.

3. I would respectfully suggest, that the rules in force here, be carried out at all the outports, as it is very inconvenient and vexatious to Masters of Ships to find different rules at the various Maritime ports. It is also unnecessary that Government should provide warehouses for goods from free-ports, as appears to be the case at Vizagapatam.

Exd. J. Wright.

1867. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

To Collectors of Coast Districts, &c.

Dated 11*th November* 1867.

Received

No. 7,349.

Requesting opinion of Collectors of Coast Districts, and of Collector of Sea Customs, Madras, as to whether any modification is necessary in existing rules relative to landing of combustibles from Coasting Steamers.

From C. W. READE, Esq., Collector of South Arcot, to the Secretary to the Board of Revenue, dated Cuddalore, 18th November 1867, No. 304.

1. In reply to the Board's Proceedings, No. 7,349, of the 11th instant, I have nothing to suggest in modification of existing rules relative to landing of combustibles from Coasting Steamers.

2. I have to add that Coasting Steamers never touch at ports within this District, unless under some special requisition by Government, or merchants.

Exd. J. Wright.

From W. WILSON, Esq., Acting Collector of the Kistna District, to the Secretary to the Board of Revenue, dated Masulipatam, 20th November 1867, No. 413.

In reply to Board's Proceedings, No. 7,349, dated 11th current, I have the honour to observe that the rules on page 11 of the Custom-House Manual seem framed for vessels plying under different conditions than Coasting Steamers, which never as a rule are long enough in the roads of outports of the Presidency to admit of the special leave required by Rule 7 of page 11 being sought or obtained. This may have led to the omission of the restriction regarding them, which applies in the case of other vessels; I can see no reason for its adoption, as it can only lead to Steamers refusing to carry such articles of merchandize.

Exd. J. Wright.

From D. F. CARMICHAEL, Esq., Collector of Ganjam, to the Secretary to the Board of Revenue, dated Chetterpore, 23rd November 1867, No. 3,615.

In reply to Board's Proceedings, No. 7,349, of 11th November instant, I have the honour to state that it would answer no good purpose to discuss what rules should be laid down for the landing of combustibles from the Coasting Steamers; in the face of the *in limine* objection that no combustibles, known to be such, are allowed on board those vessels.* The twenty-two packages of Gunpowder lately said to have been landed from the "Cheduba" at Vizagapatam were probably labelled as Pickles or Raspberry Jam.

* "Packages containing Gunpowder, Sulphur, Acid, or any other material which might give rise to accident, are strictly prohibited from being shipped on board the Steamers of this Company."
Standing Regulations, Page 425, Asylum Press Almanac.
B. I. S. N. Company.

Exd. T. Cartledge.

From J. FRASER, Esq., Collector of the Godavery District, to the Secretary to the Board of Revenue, dated Coconada, 26th November 1867, No. 334.

1. In acknowledging receipt of the Board's Proceedings, dated 11th instant, No. 7,349, asking the opinion of Collectors whether any modification of the Rules for Coasting Steamers is needed, I have the honour to state that all goods, dutiable or not, are now landed by the Steamer Agents at the Custom House wharf here, and deposited in the Custom House.

2. With respect to the ammunition, &c., referred to in Act No. XXXI. of 1860, Sections 17, 18, and 19, I beg to state that prior to importing such articles in any but moderate quantities for private and personal use, the owners must obtain a special license for their importation from whatever port brought; and, with one or two accidental exceptions, importers here have never failed to do so. I do not think any change in the Rules is needed, as if ammunition were landed from the Steamers in large quantities without license, it would be at once detained by the Custom House authorities.

Exd. J. Wright.

From J. A. C. BOSWELL, Esq., Acting Collector of Nellore, to the Secretary to the Board of Revenue, dated 26th November 1867, No. 1,544.

1. I have the honour to reply to Board's Proceedings, dated 11th November 1867, No. 7,349

2. There are no ports in this District at which Coasting Steamers touch, though possibly hereafter Iskapalli may become the port for Nellore, and a tramway be laid down to connect the two places, the distance being about 20 miles.

3. Rule 7 of the Madras Sea Customs House Regulations alluded to appears to have been framed for the express purpose of guarding against accidents. The same Rule should, therefore, surely be enforced in the case of landing all combustibles, whether brought from a dutiable or free port. There is always considerable hurry in landing goods from Steamers which stop at the different ports only for a few hours, and it is most desirable for the public safety that the Rules for Coasting Steamers should be modified to the extent of requiring that no combustibles shall be landed without a special permit previously obtained from the Custom House.

Exd. T. Cartledge.

From J. H. MASTER, Esq., Acting Collector of Vizagapatam, to the Secretary to the Board of Revenue, dated Camp at Subbavarum, 30th November 1867, No. 935.

1. Referring to Board's Proceedings, No. 7,349, dated 11th instant, I have the honour to suggest that the following alterations be made in the Rules for Coasting Steamers sailing under a general Pass:—

To Rule VI. add, "Gunpowder, Sulphuric acid and other combustibles should be landed in a "separate boat, due notice of the same being given at the Custom-house, so as to guard against "accidents."

In Rule VII. strike out the words "obtaining the Steamer Agents' Delivery Order where necessary" and insert instead "unless notice of a lien on such goods be given by the Steamer Agents, "or others, in which case the goods will be detained in the Custom-house."

2. I beg to enclose an original letter, received from the Managing Directors at Calcutta, in reference to Board's Proceedings, No. 6,836, dated 19th October last. I have answered them to the effect that, in all cases in which notice of a lien is given, the goods will be detained in the Custom-house.

3. The Board will observe that the rates of landing charges are what the Agents themselves have fixed. I think the present occasion is a fitting opportunity to fix the rates for the future, in communication with the Managing Agents, so that there may be no cause for complaint.

ENCLOSURE No. 1.

From the Managing Agents, British India Steam Navigation Company, (Limited,) to the Acting Collector of Customs, Vizagapatam, dated Calcutta, 15th November 1867, No. 2,208.

1. We have the honour to address you with reference to the manner in which cargo carried by the Company's Steamers for Vizagapatam is landed and delivered to Consignees there, having been induced to do this, as very important interests for the Company are concerned, after a perusal of the recent Proceedings, on the subject, by the Board of Revenue, Madras, copy of which was handed to us by Messrs. Binny and Co., the Agents of the Company at that port.

2. We would point out that it is impossible for the Agents of the Company at any port, to know, until a Bill of Lading is handed to them, whether freight has been paid on the goods represented by that Bill of Lading, and that, therefore, serious loss may result to the Company if goods are delivered to Consignees, simply on it being proved to the satisfaction of the Custom-house authorities without Delivery Order being given by the Company's Agents, and without regard to the lien: the Company hold for freight or such other charges as may be due to them. We have stated the Agent cannot know, until Bill of Lading is produced, whether freight has been paid or not, and this is owing to the fact that shippers very frequently neglect to take out Bills of Lading, and do not pay freight until sometime after the steamer has sailed, and the Agent at port of shipment cannot advise by that steamer that freight has been paid, nor yet can he state that freight will be paid, that being often arranged, when Bill of Lading is taken out, to be paid at port of discharge. Again, even were the Agent at port of shipment aware that freight was payable at port of discharge he could not advise how much that freight would amount to until the Bill of Lading was taken out, the freight being calculated on delivery, to the Agent, of the receipt granted for the cargo on board the Steamer.

3. We observe the Board of Revenue have admitted the lien of the Company for freight on goods landed from the Steamers on proper notice of such lien being given by the Agent. From the remarks made on the subject by the Board, we would infer that notice of lien for the special amount of freight should be given by the Agent, and we have made the foregoing observations on the subject to show that such special notice cannot be given. We now ask that, on notice of a lien for freight on any goods being given by the Company's Agents, such goods may be retained at the Custom-house until that lien is removed by the Agents, and we make this request believing that you will give the matter due consideration, and, if not inconsistent with regulations, grant the concession we ask for.

4. With reference to the Landing Charges, we have to state that these belong entirely to the Agents of the Company, who take the risk and expense of landing all cargo, and re-imburse themselves by charging Consignees fixed fees for landing according to the nature of the packages. We need hardly point out that the trouble and expense involved in this must be considerable, and it is only fair some profit should be earned for the work done, as well as the responsibility incurred. We shall not now enter into this subject, but would remark that only once did a Consignee of cargo complain to us of the landing charges levied at Vizagapatam, and in that case we considered the charges were very reasonable.

Exd. J. Wright.

From R. K. PUCKLE, Esq., Collector of Tinnevelly, to the Secretary to the Board of Revenue, dated 3rd December 1867, No. 666.

In reply to Board's Proceedings, No. 7,349, dated 11th November 1867, I have the honour to inform you that the Master Attendant of Tuticorin is of my opinion, that no change is needed in the rules relative to landing goods from coasting Steamers.

Exd. J. Wright.

From G. A. BALLARD, Esq., Collector of Malabar, to the Secretary to the Board of Revenue, dated Calicut, 19th December 1867, No. 285.

With reference to the Board's Proceedings, dated 11th November 1867, No. 7,349, I have the honour to state that I do not see that any modification of the Rules regarding landing combustibles from Coasting Steamers is required. The Agents of Steamers are allowed to land combustibles without restriction; but the ultimate consignees of the article cannot remove it without a license.

Exd. J. Wright.

From G. L. MORRIS, Esq., Collector of Tanjore, to the Secretary to the Board of Revenue, dated Point Calimere, Tritrapundi talook, 11th January 1868, No. 6.

With reference to the Proceedings of the Board of Revenue, dated 11th November 1867, No. 7,349, I have the honour to forward, herewith, copy of a letter from the Sub-Collector of this district, who is in charge of the Sea Custom Department, and to state that I agree with the opinion therein expressed by Mr. VansAgnew.

ENCLOSURE No. 1.

From G. VANSAGNEW, Esq., Sub-Collector, to the Collector of Tanjore, dated Camp at Trivalore, 7th January 1868, No. 219.

1. In reply to your Docket, No. 306, of the 21st November last, on the Board's Proceedings marginally noted, I have the honour to inform you that I do not consider that any special modification is necessary of the Rules laid down in the Proceedings under acknowledgment.

No. 7,349 of the 11th November 1867.

2. But I beg to suggest the advisability, should gun-powder form a part of the cargo to be landed, of an acknowledged signal being made use of, to warn both the Agents and the Sea Custom officials concerned of the fact.

(True Copy.)

(Signed) G. L. MORRIS,
Collector.

Exd. J. Wright.

From H. S. THOMAS, Esq., Acting Collector of South Canara, to the Secretary to the Board of Revenue, dated Mangalore, 17th January 1868, No. 76.

1. With reference to Board's Proceedings, dated the 11th November last, No. 7,349, I have the honour to state that as regards Mangalore, the only seaport of this district visited by Coasting Steamers, I do not consider it necessary to impose any such restriction on these vessels as to require that previous permission shall be obtained in every instance for landing combustibles. In a harbour like that of Mangalore, where, owing to the nature of the bar and distance from shore of the anchorage, communication with the shore is difficult and tardy, such a restriction would subject the vessels to much inconvenience and needless detention.

2. To prevent smuggling or the clandestine removal of the combustibles, however, I would suggest that all such articles, though landed at first without permission, should be brought to a place to be specially appointed for the purpose within the ordinary landing limits of the port, and that the Commanders of the vessels or their Agents should be required to give immediate intimation of the landing to the Customs authorities, so that the articles may be inspected, if necessary, before removal.

Exd. T. Cartledge.

From the Honourable D. ARBUTHNOTT, Collector of Madura, to the Secretary to the Board of Revenue, dated 30th January 1868, No. 11.

Referring to the Proceedings of the Board, dated the 11th November last, No. 7,349, I have the honour to report that I consulted the officer in immediate charge of the Sea Customs, and am of opinion that no modification of the rules in question is needed.

Exd. T. Cartledge.

Enclosure to the Pro: of the Board of Revenue in reference to their Proc: dated 17th March 1868 - 1918

Revenue Department

No 1025

Proceedings of the Madras Government

Under date the 18th April 1868.

Rev: 980/68.
From 8th April 68 to No 306

File of Collectors replies to the Bd's Pro: dated 11th Novr 1867. No 7349.

No. 19
No 326

Govt: Order Revenue 1865 Vol. 993
- 12th January 1864 - 117-118
- 28th July " - 470-471
- 14th August " 224-225

24

Rev: 1868. Department.

Pro: Bd Govt for April

No. 980.

PROCEEDINGS OF THE BOARD OF REVENUE,

Copy to the Collectors of Coast Districts, &c.

Dated 17th March 1868.
Received 25th 26th
No. 1,918.

Passing Orders on reports of certain Collectors as to modifications necessary in existing rules relative to landing of goods from Coasting Steamers, and submitting Board's Proceedings to Government, with recommendation to sanction two additional Rules for these Steamers.

Sec No 1025-18th Apl

Rc 386

N. 1104

following

Bd of

17th March 1868

No 1918

31st March 1868

The Government

no objection to the inter

modification of and addition

Enclosure in the Pro of the
Board of Revenue to the
Secretary to Govt &c
Dated 17 March 1868

Revenue Department

No 1025

Proceedings of the Madras Government

Under date the 18th April 1868.

Read the following

Proceedings of the Board of

Revenue.

Passing Orders on Reports of certain Collectors as to modifications necessary in existing rules relative to landing of goods from Coasting Steamers, and submitting Board's Proceedings to Govt, with recommendation to sanction two additional Rules for Rice Steamers.

(Here enter 17th March 1868 No 1918)

Communicating to Government letter from Collector of Sea Customs and recommending, for adoption, alterations proposed by the latter in the rules for coasting Steamers.

(Here enter 31st March 1868

No 1004

The Government [illegible]

no objection to the inter[illegible]

modification of and addition

the rules for the entry and clearance of Coasting Steamers - but before sanctioning the rules of which draft is submitted under Section 4 Act 6 of 1863 - they desire that the Board will send them up in the precise form in which they are to be published -

14 Copies Letter Bd of J Revd Despatch 20

&/
12

Revenue 1868 Deputy
Proof Court for April

No. 1025

Proof the Madras Court
of 18 April 1868.

Proof the Board of Revenue
4 March 1869 No 1743

Nos 386 ad 388.