M.R. O. 1—32,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No.	2693	Press ~~Mis.~~
361-62. Dated	23-10-	No. 1868.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
23rd October 1868.

Read again Proceedings of the Board of Revenue, dated 18th July 1868, No. 5,237, and recorded in G. O., 24th idem, No. 2,030.

No. 361. Read also the following Proceedings of the Board of Revenue, dated 2nd October 1868, No. 6,962.

Read the following letter from the Collector of Sea Customs, to the Acting Secretary to the Board of Revenue, dated Madras, 5th September 1868, No. 982:—

1. Government Order, No. 2,030, dated 24th July last, communicated with Board's Proceedings of 21st ultimo.

2. I have the honor to state that, in bringing to notice the loss of revenue caused by Coral being on the "Free" list, I calculated the loss for the three Presidencies; not for Madras only.

SUBMITTED to Government, with reference to their Order of the 24th July 1868, No. 2,030.

No. 362. ORDER THEREON, 23rd October 1868, No. 2,693.

Separate Revenue, No. 12.
Customs.

1. In these Proceedings the Board of Revenue bring to notice the loss of revenue entailed by the omission of unwrought Coral from the Import Tariff Schedule, and recommend that the attention of the Government of India be drawn to the circumstance.

2. The Government do not consider that such a reference is necessary, as they observe from the papers communicated by the Government of India in March* last, that the consideration of the question has been postponed, for the present, by that Government.

* G. O., 17th April 1868, No. 1,018.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

turns, and that it would still consider liable to duty at the Customs Houses of

Govt. of Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated October, 23rd.

Read. Encl.

G. O., 23rd October 1868, *No.* 2,603.

OCTOBER.

Nos. 361-362.

Coral.—Board of Revenue informed that a reference to the Government of India on the loss of revenue entailed by its omission from the Import Tariff Schedule is unnecessary, as the question of revising the existing tariff has been postponed by that Government.

Revenue Depart

Memo: for orders.

In their order under date 9th Aug 1867, No 1,848 this Govt resolved to refer to the Govt of India the question of the liability to import duty of wrought Coral. They pointed out that through an apparent oversight Coral had not been included in the schedules of the new Customs Act as dutiable, though the revenue derived from it had been Rs 50,402 in 1864/65, and they observed that up to that period Coral had been included under the head of Jewelry in the trade returns, and that it was still considered liable to duty at the Customs Houses of

*In Calcutta Rs 24,847-
Madras Rs 19,982-
Bombay - Rs 10,623-

of Bombay and Madras as jewelry.

The Govt of India in their financial Secretary's letter under date 20th Sept 1867, No 1660 recorded in G.O. dated 8th October 1867 No 2365, ruled that as unwrought Coral was not specifically mentioned in the Enumeration of dutiable articles in the Customs duties Act, it could not fairly be treated as jewelry and should accordingly be [illegible] free of duty, but a Committee was appointed in Calcutta in the Library of the present year to take into consideration the expediency of revising the existing tariff on Cotton goods, the Committee were requested to review the whole of the Import tariff schedule, and among the omissions to which their attention was drawn "Unwrought Coral" finds a place.

The Committee after meeting addressed the Govt of

of Bengal to the effect that, in their opinion, the revision of the Cotton goods tariff had better be postponed, for certain reasons and that they had therefore refrained from taking under consideration the other matters which had been referred to them. On the 28th of March last the Govt of India accordingly decided to postpone action in regard to the revision of the Cotton goods tariff and the review of the Import tariff schedule.

The Collector of Sea Customs at Madras with reference to the correspondence above referred to (which was communicated to this Govt for information and forwarded for perusal to the Bd of Rev and Collector of Sea Customs) now brings to notice that during the past official year upwards of Rs 50,000 have been

been ~~lost to the~~ revenue of India
owing ~~to the omission~~
of "Unwrought Coral"
~~from the Import Tariff~~
~~Schedule~~, and the Board
of Revenue forward his
~~letter with the recommend-~~
~~-ation that the matter be~~
~~brought to the notice of~~
~~the Govt of~~ India -

~~It~~ remains for the
~~Govt to~~ decide whether this
should be done, or whether
it should be assumed
that the ~~Govt of~~ India duly
considered ~~the question when~~
they resolved in March last
~~to postpone~~ any review
~~of the Import Tariff~~
Schedule -

I doubt whether this Govt should do more in this matter than they have already done - When a general revision of duties takes place, though Coral will of course be considered -
15 Oct 08

WDM

APA

Sir E. Hull

Memo: for Orders

Loss of revenue by the
Omission of Umbrellas
Coal from Import Tariff
Schedule. —

Ein

7 Encl to
Draft

15 Oct 68 RA

Revenue Depart

No 2693.

Proceedings of the Madras Government
under date the 23 Octr /68

Rec'd again Ro: of
the Bd of Revue, date 18th July
1868 No 5237, & Recorded in C.O.
24th idem, No 2080 -

Read also the fol-
-lowing Ro: of the Bd of Revue -

Submitting letter
from Coll of Sea Customs
Reporting that in bringing
to notice the loss of revenue
caused by coral being on
the "Free" list, he calculates
the loss for the three Presi-
-dencies & not for Madras
only -

(H.L: 22 Octr 1868,
No 6962/ -

List for orders
HS

In these Ro: the
Board of Revenue bring
to notice the loss of reve-
-nue sustained by the omis-
-sion of umbrellas & coal
from the Import Tariff
Schedule, and recommend
that the attention of the
Govt of India be drawn
to the circumstance -

The Govt do not
consider

consider that such a reference is necessary, as they observe from the papers communicated by the Govt of India in its March last that the question is to be considered when the general revision of duties (postponed by that Govt) takes place. has been postponed, for the present, by that Govt

Pd

× Pulgar Duntur of G.O. 17th April 1868, No 1018.

14 Copies Letter Dept of Rev Dept 34

24/3

Sd Ed Stanhope

Revenue 1868 Despatch
No of Govt for Actn

No 2693

No of the Madras Govt
dt 23 October 1868.

Rec: 361-362

361-362