

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 53

Press

~~Mis.~~

Dated 8 — 1 — 18 68

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
8th January 1868.*

No. 103. Read the following Endorsement of the Assistant Secretary to the Government of India :—

Read the following letter from the Secretary to the Government of India, in the Financial Department, (Separate Revenue—Customs,) to the Chief Secretary to the Government of Bombay, dated Fort William, 14th December 1867, No. 2,881.

1. In reply to your letter No. 287 P., dated 17th October 1867, requesting the decision of this Government as to whether wrought coral should, like unwrought coral, be exempted from Customs duty, I am desired to inform you that the Governor General in Council is of opinion that it would be a straining of the terms of the Customs Act XVII. of 1867 to include coral, as jewellery, among dutiable articles, and that the course observed by the Calcutta Customs Department in excluding it from duty is in strict accordance with the law.

2. There is no reason, however, the Governor General in Council thinks, why coral should not pay duty, and it does not appear to have been the intention of the Commissioners who were appointed for the revision of the tariff to exempt it. Measures will accordingly be taken to include it among dutiable articles at the next amendment of the Customs Act. Meanwhile the duty which has been realized from coral since the passing of Act XVII. of 1867, must be refunded.

Ordered that a copy of the above letter, together with a copy of the papers

Letter from Secretary to Government of Madras, No. 1,849,
dated 9th August 1867, and its enclosures.
„ to ditto in reply, No. 2,660, dated 20th September 1867.
„ from Acting Chief Secretary to Government of Bombay,
No. 287 P., dated 17th October 1867.

noted in the margin, be forwarded to the Legislative Department.

Ordered, also, that a copy of the above letter be sent to the Governments of Bengal and Madras, and to the Chief Commissioner of British Burmah, for information and guidance.

(Signed) R. H. HOLLINGBERY,
Assistant Secretary to the Government of India.

No. 104. ORDER THEREON, 8th January 1868, No. 53.

Separate Revenue, No. 5.
Customs.

Communicated to the Board of Revenue for information and guidance.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
„ the Chamber of Commerce.
„ the Accountant General.

Exd. F. R. Bantleman.

FINANCIAL DEPARTMENT PROCEEDINGS, SEPTEMBER, 1867.

SEPARATE REVENUE.

[Customs.]

Unwrought Coral not liable to Customs Duty.

No. 1849, dated 9th August, 1867.

No. 56.] From—W. HUDLESTON, Esq., Secy. to Govt. Fort St. George,
To—The Secy. to Govt. of India, FINANCIAL DEPT.

Proceedings of Board of Revenue, dated 30th April
1867, No. 2653.
Do. 1st June 1867, No. 3364.
Do. 5th do. " " 3435.
Do. 23rd do. " " —
Do. 30th July " " —
Order thereon, 9th August 1867, No. 1849.

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

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

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

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

In Calcutta	Rupees 24,847
Madras	" 19,932
Bombay	" 10,623

44,402

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

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

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

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

No. 1848, dated 9th August, 1867.

No. 57.] Proceedings of the Madras Government, Revenue Dept.

Read the following papers:—

No. 2653, dated 30th April, 1867.

Proceedings of the Board of Revenue.

Read the following letter:—

Dated 27th April, 1867.

From—MESSRS. ARBUTHNOT & COMPANY,

To—The Secretary to the Board of Revenue.

Act 17 of 1867 provides that all articles not enumerated in the Schedule annexed to the Act shall be imported free of duty; having, however, been called upon to pay Import duty on a case of corals (rough worm-eaten sea corals on strings) imported by us from Southern Europe, which are not enumerated in Schedule A of the Act, under the somewhat singular plea that they are "Jewellery!" we have the honor to request that you will favor us with the opinion of the Board as to whether duty is legally chargeable on corals under the above heading.

2. We enclose copies of correspondence which has already passed between us and the Collector of Sea Customs regarding this matter.

Dated 25th April, 1867.

From—MESSRS. ARBUTHNOT & COMPANY,

To—The Collector of Sea Customs.

As we observe that, under Act XVII of 1867, all goods which are not therein enumerated are free of Import duty, and understanding that you purpose charging duty on a box of corals which we are about to pass through the Custom-house under the heading in the Tariff of an item "Jewellery," we have the honor to inform you that we cannot acknowledge your action in this matter, as corals on the rough, we think, cannot, under any circumstances, represent "Jewellery," and only become such when they are polished and mounted on gold, &c. As it is our intention to dispute the charge, we will thank you to take an opinion of the Board of Revenue on our objection. In the meantime, please to permit us to pass the box of corals under our deposit.

No. 423, dated 25th April, 1867.

From—The Collector of Sea Customs,

To—MESSRS. ARBUTHNOT, & COMPANY.

Duty is charged on "Corals" under the heads "Jewellery," under which all jewels, stones, &c., are included, except precious stones (Diamond, Ruby, Emerald, Sapphire) and pearls.—*Fide* "Jewellery," No. 30, in Import Tariff.

2. The "Corals" will be passed after the usual examination on your deposit, if an application is made in the usual form. The one put in does not state the value which is necessary.

3. If you object to duty being levied, you can appeal to the Board of Revenue after the charge has been made.

Dated 25th April, 1867.

From—MESSRS. ARBUTHNOT, & COMPANY,

To—The Collector of Sea Customs.

We have the honor to acknowledge the receipt of your letter No. 423 of this date, in reply to ours.

2. We conclude from the first paragraph, that your opinion as to whether corals on the rough are Jewellery is opposed to ours, and in confirmation you refer us to the Import Tariff, under the head of "Jewellery," from which after further inspection, we find you have failed to convince us that duty can legally be charged on corals under the above heading.

3. We prefer following the prescribed course, that is, to refer our dispute to the Board of Revenue through your department. We will, therefore, thank you to forward a copy of our letter. Paying Import duty on the corals, and afterwards making an application to the Board of Revenue, we believe, is irregular.

No. 425, dated 26th April, 1867.

From—The Collector of Sea Customs,

To—MESSRS. ARBUTHNOT, & COMPANY.

In answer to the 3rd and 4th paragraphs of your letter of yesterday regarding the "Corals," I beg to inform you that the prescribed course is the one laid down in my letter No. 423 of yesterday, and you will find it in Section 220, Act VI of 1863.

2. Only cases, in which the Collector has any doubt in favor of the other party, are forwarded to the Board by him.

Forwarded to the Collector of Sea Customs for report. The former practice at this port and at Calcutta and Bombay should be reported.

No. 3364, dated 1st June, 1867.

Extract from the Proceedings of the Board of Revenue.

Read again:—

Letter from Messrs. Arbuthnot and Co., dated 27th April 1867, recorded in the Board's Proceedings, dated 30th April 1867, No. 2653.

Read also the following letters:—

From the Collector of Sea Customs, to the Secretary to the Board of Revenue, dated Madras, 3rd May 1867, No. 446.

Board's Proceedings, April 30th, 1867, No.—

The practice at this port has always been to charge duty on corals, but this argument will not apply to Messrs. Arbuthnot & Company objection to pay duty, which is grounded on paragraph 2 of Act XVII of 1867.

(3)

2. In the Trade Returns corals and other stones have always been entered under the head "Jewellery;" and the same head, No. 30, in the new Tariff, specially exempts only "Precious stones and pearls," all other stones used for ornament, such as coral, amethyst, carbuncle, turquoise, garnet, onyx, &c., &c., are, therefore, undoubtedly chargeable with duty. The word "Jewellery" I define to include any article worn as an ornament, and a single row of coral beads is worth from 5 rupees to 5,000, without any setting whatever. Rows of onyx beads are often worn as jewellery in the same way, and I see no reason why unset corals and onyxes should not pay duty as well as those mounted in gold.

3. I would further refer the Board to paragraph 15 of the Report of the Tariff Committee, from which the Tariff on Imports was drawn up. Clause 2nd includes all articles paying above 10,000 rupees duty in the last five years (except philosophical instruments.)

The duty here on corals in 1864-65 was Rs.	19,932	12	7
In Calcutta	...	...	24,847 10 6
In Bombay	...	...	10,623 0 0
Total Rs.	...	...	55,403 7 1

and it was certainly never intended that, when such an amount was collected on corals, they should be freed. If they are freed, what is to be charged under Jewellery, and what is the meaning of excepting only precious stones and pearls under the head "Jewellery?"

From—MESSRS. ARBUTHNOT, & COMPANY,

To—The Secretary to the Board of Revenue, Madras.

With a view to ascertain the opinion of the Board as to whether we can be relieved in future from the trouble and inconvenience which, in the present instance, have occurred through the Collector of Sea Customs having detained a box of corals belonging to us in the Custom-house for a long time past, we have the honor to forward herein copies of correspondence which have passed between the above officer and ourselves, with respect to the removal of the box into our own custody. We add—

First.—Corals under the new Tariff, and according to the practice existing in Calcutta, are not really chargeable with duty, and, in consequence, an approximate valuation was all that was necessary we should render to obtain permission of the box.

Second.—That, assuming duty to be chargeable, we have rendered a liberal valuation for the above-mentioned corals, ascertained by placing the box in a scale, deducting a small tare, and valuing the net weight at Rs. 12 per lb., about the highest valuation ever submitted for corals of similar quality.

Third.—That we have submitted an invoice for the box.

Our only motive for objecting to open the box is, as will be gathered from the enclosed copies of correspondence, that, by so doing, the sale of the corals is affected, and, in explanation, we beg to inform you that coral dealers are a peculiar class of merchants, who live in the interior, and visit Madras few times in a year, and we rarely fail in coming to terms with them regarding the sale of a batch of corals, providing that the boxes containing the corals have not been opened. In that case, however, the merchants look on the goods with suspicion, and conclude that they have been inspected from time to time, and rejected by others from some cause, which their fears alone construe into something inherently wrong with the goods, and a lower price than would otherwise be obtained has consequently to be accepted.

Dated 4th May, 1867.

From—MESSRS. ARBUTHNOT, & COMPANY,

To—The Collector of Sea Customs, Madras.

With reference to the obstruction which is being put by your department in the way of our clearing a case of corals marked F. T., an obstruction, which we think, should not exist, keeping in view that under the new Act the goods are most certainly exempted from duty, we have the honor to request that you will inform us whether we are to be allowed to take delivery of the box without further action in the matter. To open it at the Custom-house which would cause it in a great measure to become unmerchantable, we are opposed to do, and the only way we see of getting out of the difficulty, if you are determined that that shall still stand in the way, is to suggest that you will let the case be removed into our godowns, be retained there on joint custody with yourself, and be opened and examined in the presence of your department before the next batch of coral merchants who visit Madras.

(4)
No. 459, dated 6th May, 1867.

From—The Collector of Sea Customs, Madras,
To—MESSRS ARBUTHNOT, & COMPANY.

In answer to your letter of the 4th instant, regarding the "Corals," I have the honor to inform you, that they will be passed on production of your invoice of value, if you have one. If you have no invoice, they will be passed after examination according to custom.

Dated 6th May, 1867.

From—MESSRS ARBUTHNOT, & COMPANY,
To—The Collector of Sea Customs, Madras.

We have the honor to acknowledge the receipt of your letter No. 459 of this date, and in reply to inform you that we have already submitted the only invoice we have for our box of corals. We have, moreover, had the box weighed gross, and, after estimating a moderate tare have valued the corals in our Import Pass at or over Rs. 12 per lb.; a price which, it is doubtful, whether they will realize. Under this further explanation, we trust that you will now see your way clear to allow us to pass the box unopened.

No. 461, dated 7th May, 1867.

From—The Collector of Sea Customs, Madras,
To—MESSRS ARBUTHNOT, & COMPANY.

In answer to your letter of yesterday, regarding the "Corals," I regret I cannot pass them without examination, as I consider them liable to duty, and cannot judge of their value from the information given.

Dated 8th May, 1867.

From—MESSRS ARBUTHNOT, & COMPANY,
To—The Collector of Sea Customs, Madras.

We have the honor to acknowledge the receipt of your letter No. 461 of yesterday's date, and to state that we will now open the box of corals for your inspection only—however under protest: keeping in view our having informed you that by so doing we injure their sale, and that we have endeavoured to obtain the box intact without compromising your department by an offer to have it placed in bond until we were able to open it in the presence of the dealers, when the contents could have been examined by an officer from your department to satisfy himself as to the liberal valuation we have put upon them, and further as we maintain that, in accordance with the practice in Calcutta, no duty is chargeable on corals under the new Tariff, and that in consequence it is vexatious to be under the necessity of giving more than an approximate valuation for the same; under all these circumstances, we repeat that we have been hardly dealt with in the matter, and we are forwarding detailed particulars and copies of our correspondence to the Board of Revenue, with a view to avoid similar annoyance in future.

Dated 11th May, 1867.

From—MESSRS ARBUTHNOT, & COMPANY,
To—The Secretary to the Board of Revenue, Madras.

We have the honor to pass forward, in continuation of our letter, dated the 8th instant, copy of a letter received by us yesterday from the Collector of Sea Customs, regarding our late importation of corals. Without comment excepting so far as to point out that his individual opinion is opposed to that entertained in the senior Presidency, Bengal, where we have already informed the Board, it is the practice to pass corals free of duty, and to Act XVII of 1867 of the Legislative Council of India.

2. We may here mention that we have had the opportunity of seeing on his way to Europe, Mr. Schiller of the firm of Messrs. Borrodaile, Schiller & Co., of Calcutta; this gentleman was appointed to sit on the Committee, who revised the late Customs Act, and he informed us that corals came under the special notice of the Committee, and, in consideration of certain circumstances, too lengthy to detail, it was unanimously decided that they should be expunged from the Tariff. We have informed the Collector of this circumstance, but, he replies, that his memory does not bear out Mr. Schiller's statement, and we infer that he believes the subject of coral did not come up for discussion at all.

(5)

No. 470, dated 10th May, 1867.

From—The Collector of Sea Customs, Madras,
To—MESSRS ARBUTHNOT & COMPANY.

Your letter of the 8th instant regarding the "Corals." If you make an application to bond them, which you have not done, they will be passed under the usual form into bond, otherwise I decline to pass them, unless opened and examined.

2. As regards charging duty, I consider the Calcutta practice wrong, and the matter is now before the Board of Revenue.

3. I cannot see how you have been hardly dealt with. You have been simply treated as other traders in the same article, whose cases are opened when no invoice of value is produced.

The Board have considerable difficulty in arriving at a decision upon the point at issue between the Collector of Sea Customs and Messrs. Arbuthnot & Company, and they accordingly resolve to submit the foregoing papers for the consideration and orders of Government.

2. In their first letter recorded above, Messrs. Arbuthnot & Company claim to have exempted from duty certain "rough worm-eaten sea corals on strings," and they submit certain correspondence which has passed between themselves and the Collector of Sea Customs, from which it appeared that Mr. Blair considered the corals, referred to, to be included under Jewellery, No. 30, in the Import Tariff attached to Act XVII of 1867.

3. Messrs. Arbuthnot & Company's letter was referred to the Collector of Sea Customs, with the request that he would report whether it was the old practice here, and at Calcutta, and Bombay, to charge coral with duty under the head of Jewellery, and his letter recorded above is Mr. Blair's reply to this requisition.

4. Mr. Blair there explains that in the Trade Returns of the three Presidencies, coral has invariably appeared as a sub-heading under Jewellery, and by a reference to paragraph 16 of the Report of the Tariff Committee, he clearly shows that it was not their intention that coral should be admitted duty-free, inasmuch as it is an article on which more than Rs. 10,000 was collected as duty in one of the five years previous to 1864-65, and was not, like philosophical instruments, expressly proposed to be exempted.

5. Since the receipt of Mr. Blair's letter, the Board have received two communications from Messrs. Arbuthnot & Company, also recorded above, in the one of which they take exception to his practice in examining goods at the Custom-house, in regard to the case of corals above referred to, and in the other observe that the practice at Calcutta is to pass corals duty-free, and state that Mr. Schiller of the firm of Borrodaile and Schiller, at Calcutta, himself a member of the Tariff Committee, had informed them that after considerable discussions it had been resolved to expunge corals from the Tariff.

6. With reference to this assertion of Mr. Schiller's, the Board need only refer to their remarks in paragraph 4 above. An examination of the Tariff Committee's Report affords ample proof that Mr. Schiller is mistaken in his supposition, for in addition to the evidence of the Committee's intention, which is afforded by the paragraph of the report to which Mr. Blair refers, it is quite evident, from the appendices to which the Committee allude in paragraphs 2, 3, and 7 of the Report, that it was not their intention to exempt coral from duty, for it is specially mentioned in Appendix C as one of the *ad valorem* dutiable articles, and again in Appendix G, where all the articles of trade are included, and where it is distinctly specified which articles are to be on the free list, which to be charged an *ad valorem* duty, and which a tariffed duty.

7. The Board are satisfied that the Tariff Committee intended that corals should be taxed as hitherto, and they see good reason to believe that this was also the intention of the Supreme Government. But the law, Act XVII of 1867, Section 2, expressly enacts that "All articles, other than those specified" in the Schedules, "shall be duty-free," and coral is not so specified.

In the Schedule the head Jewellery is sub-divided into "Silverware plain" and "Jewellery and plate of all kinds excepting precious stones and pearls which are free."

8. Whether corals, which are unset and otherwise not prepared for wear, can, under this heading, be considered to be "specified" sufficiently to render them dutiable under Section 2 of the Act, is a legal question of some nicety, and as the practice of the Calcutta Customs too is different from that which Mr. Blair maintains, with fair show of reason, to be the correct course, while the revenue at stake is considerable, the Board resolve to recommend that a reference be made to the Supreme Government for instructions as to the course to be pursued.

9. In regard to Messrs. Arbuthnot & Company's complaint as to the examination of goods, the Board cannot limit the discretionary power with which the Collector of Customs in virtue of his office is necessarily vested to adopt this measure in order to insure that goods are not passed without payment of the proper rate of duty. The Board also remark that Messrs. Arbuthnot & Company do not appear to have produced an invoice showing the value of the goods, but even if they had done so, the Collector had undoubtedly the right to examine the contents of the case, if he saw good and sufficient reason to do so. In the present instance, Messrs. Arbuthnot & Company might have bonded the case, and so have deferred the examination of it until the time of sale.

S.—56 to 58.

No. 3435, dated 5th June, 1867.

Proceedings of the Board of Revenue.

Read the following letter—

No. 533, dated 28th May, 1867.

From—The Collector of Sea Customs,

To—The Secretary to the Board of Revenue, Madras,

My letter to the Board, No. 446 of the third instant. Subsequently to writing to the Board, I wrote to the Collectors of Customs, Calcutta and Bombay, regarding corals. I have the honor to enclose copy of the Bombay reply. The Calcutta answer will be forwarded when received.

No. 1047, dated 18th May, 1867.

From—The Commissioner of Customs, Salt and Opium, Bombay,

To—The Collector of Sea Customs, Madras.

With reference to your letter No. 476 of the 11th instant, I have the honor to state that, under the old as well as under existing rules, precious stones of every description are, without exception, admitted to free entry, but corals are never, under any circumstances, exempt from payment of duty.

Submitted to Government, in continuation of the Board's Proceedings, dated 1st June 1867, No. 3364.

Dated 28th June, 1867.

Proceedings of the Board of Revenue.

Read the following letter—

No. 608, dated 21st June, 1867.

From—The Collector of Sea Customs,

To—The Secretary to the Board of Revenue, Madras.

No. 493, dated 5th June 1867. Board's Proceedings, No. 3435, dated 5th instant. I have the honor to enclose copy of the Calcutta reply regarding corals.

No. 493, dated 5th June, 1867.

From—The Collector of Sea Customs, Calcutta,

To—The Collector of Sea Customs, Madras.

I have the honor to acknowledge the receipt of your letter No. 475, dated the 11th ultimo.

2. The following is a list of precious stones which were passed free under the old rules, namely—

Diamonds.	Crystal.	Real Pearls.
Onyx.	Chalcedony.	Crysolite.
Garnet.	Blood stone.	Beryl.
Carbuncle.	Moon stones.	Opal.
Sapphire.	Amethyst.	Hyacinth.
Ruby.	Agatis.	Corundums.
Emerald.	Cornelian.	Zircon.
Topaz.	Cats eye.	Oculus Mundi.
Jasper.	Nirgirvise.	Sardonyx.

Corals paid duty under the old rules:

Submitted to Government, in continuation of the Board's Proceedings, under dates 1st and 5th June 1867, Nos. 3364 and 3435.

Dated 30th July 1867.

Proceedings of the Board of Revenue.

Read the following letter—

No. 696, dated 12th July, 1867.

From—The Acting Collector of Sea Customs,

To—The Acting Secretary to the Board of Revenue.

In continuation of Board's Proceedings, No. 4037 of the 28th ultimo, I have the honor to enclose copy of a communication* from the Commissioner of Customs, Bombay, regarding corals. He has been informed of the practice at this port, and that the question as to its liability to pay duty on importation is now before Government.

* Dated 5th July 1867, No. 1479.
Submitted to Government, in continuation of Board's Proceedings, dated 1st, 5th, and 28th June 1867, Nos. 3364, 3435, and 4037.

Order thereon by the Madras Government.

The Government resolve to refer, for the decision of the Supreme Government, the question raised in the above papers as to the liability of coral to Import duty under Act XVII of 1867, which declares that all articles not specified in the Schedule attached to the Act shall be duty-free.

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

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

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

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

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

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

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

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

No. 2660, dated 20th September, 1867.

No. 58.] *From—E. H. LUSHINGTON, Esq., Secy. to the Govt. of India, FINANCIAL DEPT.,*

To—The Secretary to the Government of Madras.

I am instructed to acknowledge the receipt of your letter of the 9th ultimo, No. 1849, submitting, for the decision of the Government of India, whether coral is liable to Customs Duty under the existing law.

2. The reference has originated in an appeal by Messrs. Arbuthnot and Co. from a decision of the Collector of Customs who has levied import duty on a case of rough unwrought coral on the ground that all coral, whether set or unset, comes under the descriptive name of jewellery, and is thus brought under the provisions of Schedule A. of the Act.

3. In reply, I am directed to state that unwrought coral is not specifically mentioned in the enumeration of dutiable articles, and it cannot fairly be treated as jewellery. It should accordingly be passed free of duty.

Copy to the Governments of Bengal and Bombay, and to the Chief Commissioner, British Burmah.

GOVERNMENT OF INDIA.
FINANCIAL DEPARTMENT.

Enclosure to Letter No. 2881 of 1867.

No. 287 P, dated 17th October, 1867.

From—The Hon'ble M. J. SHAW STEWART, Acting Chief Secy. to Govt., Bombay,

To—The Secretary to the Government of India, FINANCIAL DEPT.

With reference to your letter noted in the margin, I am directed to request that you

No. 2660, dated 20th September 1867, addressed to the Government of Madras, communicating the decision of the Government of India, that as unwrought coral is not specifically mentioned in the enumeration of dutiable articles, it cannot fairly be treated as Jewellery and that it should be passed free of duty.

wrought coral, be exempted from Customs duty.

will obtain and favor this Government with the decision of the Government of India, as to whether wrought coral should, like unwrought coral, be exempted from Customs duty.

(True Copies)

M. J. Shaw Stewart
Assistant Secy to the Govt of India.

118th Jan'y/68
B 113-114

2 Jan'y/68 to 50

Nov. 8th Jan'y/68 to de nos.

Q: 3,500/67

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7th 55.

Comm^d to the
Board of Revenue for
information and guid-
-ance

8th Jan'y/68.

14. Copies to the Hon^{ble} Secy of the
1 Copy — Chamber of Commerce
6 Copies — West India

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