M.R.O. 1—39,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1067 Press Mis.

411-412

Dated 19th April 1869

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
19th April 1869.

No. 411. Read the following Proceedings of the Board of Revenue, dated 3rd February 1869, No. 731 :—

Read again Board's Proceedings, dated 21st December 1868, No. 8,961.

Read also the following letter from the Collector of Sea Customs, Madras, to the Acting Secretary to the Board of Revenue, dated Madras, 9th January 1869, No. 24.

Board's Proceedings, No. 8,961, of the 21st ultimo.

2. I have the honor to forward a statement of imports of Cinnamon for the last five years. There have been no exports.

3. I am of opinion that Cinnamon should continue to be exported duty free under the special Order of Government of 15th May 1861, and believe its omission from the Tariff was purposely made by the late Tariff Committee, of which I was a Member.

Enclosure No. 1.—Statement.

The Board resolve to apply to Government for the exemption of Cinnamon from Export Duty.

2. It was specially exempted from duty in 1861 by the ruling of the Government of India, communicated to the Board with Government Order, 15th May 1861, No. 1,035, but under Act XVII. of 1867, it has become again liable to Export Duty under the head of "Spices."

3. The same reasons, which actuated the Imperial Government in 1861, hold good now. Cinnamon is grown in small quantities and only on the Western Coast. None has been exported from Madras for the last five years.

No. 412. Order thereon, 19th April 1869, No. 1,067.

Separate Revenue, No. 14.
Customs.

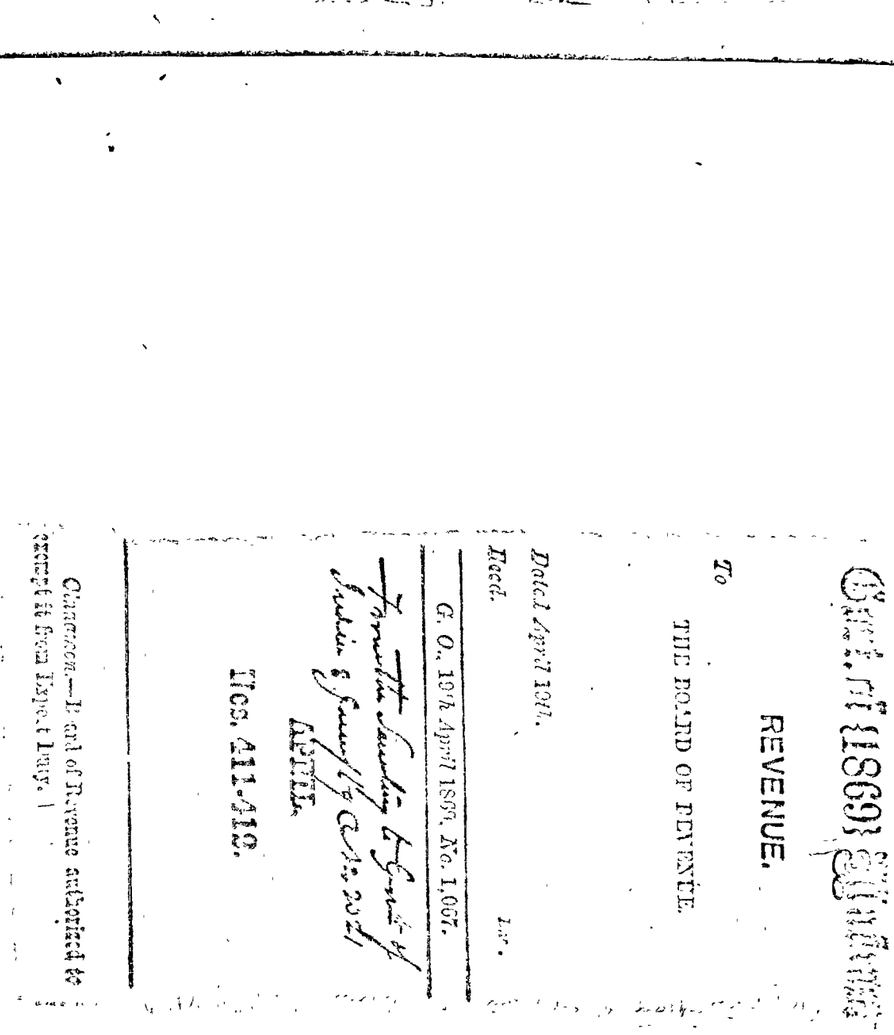
Under Section 19 of Act VI. of 1863, the Governor in Council authorises the Board of Revenue to exempt Cinnamon from Export Duty.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.



No. 1,428.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 28th February 1868.

Read the following letter from G. A. BALLARD, Esq., Collector of Malabar, to the Secretary to the Board of Revenue, dated Calicut, 10th January 1868, No. 6:—

A sum of Rupees 51-14-3 was levied at Cochin, on the 12th ultimo, on Cinnamon exported to London by Messrs. Pierce, Leslie, and Co. They now claim refund of the duty, alleging that the article is free. On referring to Schedule B, of Act No. XVII. of 1867, it appears that all articles coming under the head of Spices are liable to export duty; but Government Order, dated 15th May 1861, No. 1,035, embodied in Board's Standing Circular, dated 27th idem, declares Cinnamon free. I, therefore, have the honour to request to be informed, whether the exemption alluded to is intended to apply to the existing Schedule equally with the former one; and if so, I beg sanction for the refund of the amount, Rupees 51-14-3.

As Cinnamon property falls under the head of Spices, which are liable to export duty under Act No. XVII. of 1867, the Order of Government, dated 15th May 1861, exempting Cinnamon from export duty, should be considered as virtually cancelled. The refund of duty claimed cannot, therefore, be sanctioned.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,
Secretary.

To the Collector of Malabar.

Exd. J. Wright.

1868. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 28th February 1868.

No. 1,428.

Declining refund of duty claimed by certain Merchants at Cochin on Cinnamon exported, as under the Act it is liable to duty.

31

No. 8,961.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st December 1868.

Read the following letter from G. A. BALLARD, Esq., Collector of Malabar, to the Acting Secretary to the Board of Revenue, dated Calicut, 31st October 1868, No. 317:—

I HAVE the honor to forward a Memorial from Messrs. Peirce, Leslie and Co., through the Board of Revenue. It will be remembered that the question of Cinnamon being liable to export duty, was raised by Messrs. Peirce, Leslie and Co. last year, and that the Board in their Proceedings dated 23th February 1868, No. 1,428, ruled that Cinnamon was liable to export duty under Act No. XVII. of 1867, as it properly falls under the head of spices; and that the Order of Government, dated 15th May 1861, exempting Cinnamon from export duty, should be considered as virtually cancelled.

ENCLOSURE No. 1.

Memorial from PEIRCE, LESLIE AND CO., Merchants, Cochin, to the Right Honorable BARON NAPIER, Governor in Council, Fort Saint George, dated Cochin, 20th October 1868.

HUMBLY SHEWETH,

That Cinnamon is an article free of export duty in Ceylon and in China, and was specially exempted from duty by the Court of Directors of the East India Company in 1853, see Notification in "Fort Saint George Gazette," dated November 29th, of that year, and also exempted from duty by Order of Government, dated 15th May 1861.

2. Further, that in the List of Articles which are liable to export duty under Act No. XVII. of 1867, Cinnamon is not mentioned, and your Memorialists venture to think that it was not intended that any duty should be charged upon it.

3. That your Memorialists made two small shipments last season per ships "Elizabeth" and "T. B. Ord" from this Port, and paid duty under protest upon the same, and are about to make another shipment, and pray that the Right Honorable the Governor in Council will be pleased to hear this Memorial favorably, and direct that the duty paid last season be refunded to them, and that Cinnamon be exempted from export duty this season.

And your Memorialists will ever pray.

THE Board resolve to request the Collector of Sea Customs to report how much Cinnamon has been imported into and exported from Madras during the last five years.

(True Copies and Extract.)

(Signed) J. GROSE,
Sub-Secretary.

To the Collector of Sea Customs.

Copy to the Collector of Malabar.

Exd. T. Cartledge.

Revenue Department.

No. 1067.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 19th Augt. 1869.

Read the following Pro. of the Board of Revenue

Applying for exemptions of Cinnamon from export duty, } dt. 3rd Feby. 1869, No. 731.

Under Section XII of Act VI of 1863, the Governor in Council authorizes the Board of Revenue to exempt Cinnamon from Export duty.

14 Copies Letter Bd. of Rev. with Mem. Revenue Dept.

BOARD OF REVENUE, MADRAS.

1868.

PROCEEDINGS, 21ST DECEMBER 1868, No. 8,961.

Received

DECEMBER.

No. 8,961.

Encl.

Cinnamon—imported into and exported from Madras during last five years.—Collector of Sea Customs to state quantity of,