

## MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

|          |                |               |
|----------|----------------|---------------|
| G.O. No. | 1140           | Press<br>Mis. |
| 9-10     | Dated 1-8-1826 | N             |

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,  
1st August 1870.*

No. 9. Read the following Proceedings of the Government of India, Financial Department, (Separate Revenue—Customs,) dated Simla, 15th July 1870, No. 2,063A:—

Read—

Letter from the Government of Madras, No. 104, dated the 20th January 1870, forwarding Proceedings of the Board of Revenue in which the question is raised whether, under the existing law, certain foreign goods are liable to Customs-duty when exported.  
Letters No. 1,646, dated 23th April 1870, from the Government of Bengal, and No. 2,001, dated 27th April 1870, from the Government of Bombay, reporting on the above question.

Read again—

Proceedings of the Government of India in the Financial Department, Separate Revenue (Customs), of August 1868, Nos. 29 and 30, in which the Government of India, by letter No. 1,704, dated 13th August 1868, informed the Government of Bengal that "articles of clear European origin, which have presumably paid Import-duty, should continue to be free from Export-duty."

Proceedings of the Government of India in the Financial Department, Separate Revenue (Customs), of February 1869, Nos. 1 to 3, in which the Government of India, by letter No. 766, dated 30th January 1869, concurred with the Government of Bombay that there should be no Export-duty on piece goods and twist, which have been imported from Europe and have been dyed in India.

RESOLUTION.—The Governor-General in Council is of opinion that, in respect to the orders of the Government of India above quoted, further advertence should now be made to the provisions of Section 137 of the Consolidated Customs Act (VI. of 1863). That Section requires that "articles on which, though they be not country articles, an Export-duty is chargeable by law, shall not, on re-exportation, be entitled to exemption from such Export-duty by reason of their having paid duty on importation," although, under certain circumstances, drawback of seven-eighths, or even of the whole Import-duty, may be repaid on the re-exportation by sea of goods which have been imported by sea.

2. The allusion to "country articles" was with reference to the law which at that time regulated Export-duties. Under that law, it was provided that all country articles, not enumerated in the Tariff, were subject to Export-duty, all other articles being free of duty.

3. The law at present in force provides no distinction of this kind, and enumerates all the articles subject to Export-duties, including all "other sorts" of the said articles; hence European cotton goods are, under the present law, subject to Export-duty. It is believed, however, that it was not the intention of the Legislature, when passing Act XVII. of 1867, to subject to duty any articles previously exempt, though this intention cannot be gathered from the enactment.

4. In order to remove doubts, the Governor-General in Council is pleased to declare that a Notification shall, in supersession of previous orders on the subject, be issued under the provisions of Act XVIII. of 1870, exempting from Export-duties all articles exported by sea, except to foreign ports in India, when such articles shall have been imported by sea into British India.

*Proceedings of the Madras Government, Revenue Department,  
1st August 1870.*

ORDER.—Ordered that a copy of this Resolution be forwarded to the Governments of Bombay, Madras, and Bengal; to the Chief Commissioner of British Burmah; and that the Governments of Bombay and Madras be requested to report whether, with reference to Act XI. of 1869, they would wish the exemption to be extended in favour of foreign articles re-exported to any of the foreign European Settlements or Native States to which, under that Act and a strict interpretation of the law, such articles could not be exported without payment of Export-duty.

(Signed) G. H. M. BATTEN,  
*Under Secy. to the Govt. of India.*

No. 10.

ORDER THEREON, 1st August 1870, No. 1,140.

|                          |
|--------------------------|
| Separate Revenue, No. 1. |
| Customs.                 |

FORWARDED to the Board of Revenue  
for early report on the point referred to  
in the Resolution.

(True Extract.)

(Signed) H. E. STOKES,  
*Under-Secretary to Government.*

To the Board of Revenue.

Ed. F. R. Bantleman.

20:20 Jan 1870 No 213.

Revenue 1870 Department  
No 2274

GOVERNMENT OF INDIA.  
FINANCIAL DEPARTMENT.

SEPARATE REVENUE.  
Customs.

To

No. 2063A.

Dated Simla, 15<sup>th</sup> July 1870.

Received 1 Aug

No 2063A

Declaring that a notification shall, in supersession of previous orders, be issued, exempting from export duties all articles exported by sea to foreign ports in India, when such articles shall have been imported by sea into British India, and requesting that the Board be so notified at certain point.

No 1140

Forwarded to the Bd of Revenue for early report on the point referred to in The Resolution  
Secretary

Govt. of 1870

REVENUE.

THE BOARD OF REVENUE.

Dated August, 1st.

Recd.

G. O., 1st August 1870, No. 1,130.

AUGUST.  
Nos. 9-10.

Customs-duty on certain foreign goods when exported.—Resolution of Government of India about exempting from Export-duties all articles exported by sea, except to foreign ports in India when such articles shall have been imported by sea into British India, and requesting information on certain point, forwarded to Board of Revenue for early report.