M.R. O. 1—25000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2069-70 Press Mis.

373-75

Dated 19-12-1890

Not to be folded or roughly handled

No. 373. Read the following letter from the Acting Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, dated Madras, 6th October 1870, No. 6,017 :—

HAVING been requested by the Financial Secretary to the Government of India, in a demi-official letter, to forward suggestions on the new Customs Bill as early as possible, the Board have prepared the enclosed memorandum, and I am directed to request that you will transmit it to Calcutta.

ENCLOSURE No. 1.

Memorandum on the draft of the "Consolidated Customs Act, 1870."

Title and Preamble, Sections 7, 16 *et passim.*—It seems to the Board desirable that the word "sea" should be omitted. Section 23 alludes to trade by land as well as sea. It would be very convenient if the scattered law regarding land customs could be gathered into a few sections and incorporated in this Bill.

Section 15.—The Board think that the duty of licensing warehouses might be entrusted to the "Chief Officer of Customs," instead of the "Chief Customs authority" which, at Madras, is the Board of Revenue.

Section 22.—Rifles meant for sporting purposes, or match shooting, might be added to "fowling pieces."

Section 23.—The addition made in this section is very necessary.

Section 32.—The word "small" should be omitted before "vessels".

Section 46.—Experience has shown at Madras that it is advisable to attach the penalty of fine or confiscation to landing goods without the permission of the Customs Officer. In order to prevent combustibles from being brought into the Customs-House, the rules require that the cases containing them shall be designated as such, and that special Permits shall be obtained before landing them. The expediency of the rule is beyond question, but the law seems to leave it doubtful whether such a rule can be prescribed, or a breach of it punished. Under Section 47, it is only the Master or Commander who can be fined for contravening Section 46. Confiscation is a punishment affecting the consignee only, and it may be a third party who is to blame.

Section 53. It is the custom at Madras for the agents to whom a ship is consigned to land the greater part of the cargo. To protect the agents it has been suggested that the Customs Officer should be authorized to hold the goods till landing charges, etc., are paid, as in Section 52. The want of this power gives rise to endless trouble, and the Board think that it should be granted.

Section 63.—The arguments in a recent Customs' case, tried by a Madras Magistrate, suggest that the words "or by means of an entry fraudulently made" should be added.

Warehousing.—It is nowhere distinctly stated that bonded goods on re-export are exempt from Export-duty, though the fact can be gathered by a comparison of many sections.

Section 128.—Commanders of vessels might be required to sign Export Boat Notes before delivering them, in token of having received the goods described in them.

Section 129.—It has been discussed whether it would be expedient to authorize the Collector of Sea Customs to refuse to grant Port Clearance unless he is satisfied that the Commander has made proper exertions to land his cargo. There have been instances in which steamers have left the Port without landing a large portion of their cargo, and, apparently without any good reason for doing so. The Board think this authority should be granted.

Section 140.—The sentence, "though they be not country articles" is out of date and inapplicable to the present state of the law. It should be omitted.

Section 192.—The word "of" has been inadvertently omitted after "charge".

Section 217.—The Board think the words "of either description" should be introduced after "imprisonment" as in Act VI. of 1863.

Section 218.—The words "Officer of Customs, or persons acting under the orders of an Officer of Customs" should be substituted for "person". In a case recently tried at Madras, it was argued and actually admitted by the Magistrate that this section applied to a person who was charged with having committed a fraud in the Custom-house.

Section 220.—The word "such" [illegible] second clause refers grammatically to a document which is already "false."

Section 223.—The nomenclature of the Officers specified in this section is inapplicable to the Madras Presidency. It would be better to authorize the Local Government to determine what Officers should have the several grades of power.

(Signed) J. GROSE,
Acting Secretary.

No. 374. ORDER THEREON, 19th December 1870, No. 2,069.

Separate Revenue, No. 14.
Customs.

THE memorandum, prepared by the Board of Revenue, will be transmitted to the Supreme Government with an expression of the general concurrence of this Government in the opinions conveyed.

2. It will be submitted to His Excellency the Viceroy and Governor-General in Council that this Government are of opinion that the course adopted by the Financial Secretary in addressing the Board of Revenue otherwise than through the channel of Government is open to obvious objection.

(True Extract.)
(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Ead. F. R. Pantlemann.

Govt. of India, 1870. Sessions.

REVENUE.

To

THE BOARD OF REVENUE.

Dated December 19th.

Read.

G. O., 19th December 1870, No. 2,069.

DECEMBER

Nos. 373-374.

New Customs Bill.—Memorandum prepared by the Board of Revenue on it referred to be transmitted to the Government of India with an intimation that the Government concur generally in the opinions conveyed in it.

Rec'd 21 Dec 1870.

Rec'd 21 Dec 1870.

REVENUE DEPARTMENT,
FORT SAINT GEORGE,
19th December 1870.

No. 375.

No. 2,070.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Separate Revenue, No. 15.
Customs.

SIR,—The Board of Revenue have laid before this Government a memorandum on the draft of the "Consolidated Customs Act, 1870," with an intimation that it was prepared by them in compliance with a request made by you in a demi-official letter. I am now directed to forward this memorandum for submission to the Government of India, and to state that this Government concur generally in the opinions conveyed.

This Government, at the same time, desire it to be submitted to His Excellency the Viceroy and Governor-General in Council that they are of opinion that the course adopted by you in addressing the Board of Revenue otherwise than through the channel of Government is open to obvious objection.

I have the honour to be,
Sir,
Your most obedient Servant,

(Signed) W. HUDLESTON,
Secretary to Government.

Exd. F. R. Bantleman.

Financial 1870 Department

From Government of
Fort St. George.

Dated 19th December. } No. 2,070.
R. } Enclosures.
6 spare copies.

P. No. Progs. { D.
L. No. { No.

Forwarding memorandum prepared by the Board of Revenue on the Draft of the "Consolidated Customs Act, 1870," and intimating that this Government concur generally in the opinions expressed in it. Bringing to notice that the course adopted in this case in addressing the Board of Revenue otherwise than through the channel of Government is open to obvious objection.

Revenue Department.

Proceedings of the Madras Government.

Under date the November 1870

Read the following letter from the Offg Secy: to the Board of Revenue.

Submitting, for transmission to Govt of India, Memorandum prepared by Board on New Customs Bill.

B. E. 6th October 1870

I have been requested to use the term British India should be defined; & to set the meaning both of that word & the word Foreign

I would suggest that the following definitions be adopted

"The Words and Phrases used in this Act shall, unless there be something in the subject or context repugnant thereto, have the meanings hereby assigned to them, that is to say

"British India" shall mean all territories and places within Her Majesty's dominions which are for the time being governed by Her Majesty through the Governor in Council of Fort St George or through any officer subordinate to the Governor in Council of Fort St George

"Foreign" shall mean

1 Resolved accordingly that the Memorandum forwarded with the foregoing letter be despatched to the Financial Secretary to the Government of India with an expression of the general

general concurrence of this
Govt in the suggestions
made -

2 The Govt are
strongly of opinion that
the new Act should combine
all enactments relating
to Customs duties whether
'Sea' or 'Land' -

3. The measure & regulations
to be adopted by the
Lieutenant Secretary in
addressing the Board
of Revenue should be
brought to the notice of
H.E. the Viceroy & Govr Genl

We must also say.
The Memorandum prepared
by the Board of Revenue
will be laid before the
Supreme Government
with a view to the
present enquiries
of this Govt. to be
given [illegible]
It will be submitted
to H.E. the Viceroy at
this Govt. are of opinion
that the course adopted
by the Lieutenant Secretary
in addressing the
Board of Revenue
should be brought to
the notice of Govt
in Calle & Galetta

Rev. Dept.

No. 2069.

Pros of the Madras Govt

Under date the 19th Decemr. 1870

Read the following
letter from the Actg. Secretary
to the Board of Revenue.

Submg. for transmission to Govt of India, Memorandum prepared by Board on New Customs Bill. } H.E. 6 Oct. 1870, No. 607

The Memorandum
prepared by the Board
of Revenue will be trans-
mitted to the Supreme
Government with a reference
of the general concurrence
of this Govt in the opinions
conveyed

conveyed

2. It will be sub-
mitted to H. E. the Viceroy
and Governor General in Council
that this Govt are of
opinion that the course
adopted by the Financial
Secretary in addressing
the Board of Revenue
otherwise than through
the channel of Govt
was liable to obvious
objections.

16 Letter Rd of Revue Decr 30
1 W. Robinson Esq. Secy Jany 31

695

Secretariat

19th Decr 70

No 2070

From the Secy to the Govt of India
Financial Dept.

To,

The Board of Rev.

I have laid before the
Govr. Genl the letter from
the Chairman of the Calcutta
Port Trust dated 30th
with an intimation
that it was proposed
by them to complain
with a request made
by you on a recent of-
=ficial occasion. I
am now directed to
forward the accompa-
=nying correspondence to the Govt
of India and to state
that the Govr General in Council

I know not whether
the Calcutta Port
Trust proposes to come
I would come & see
We should find me
Secretariat & Port
or when the Bill is introduced
or when the G. G. asks us to
it. It is, in my judgment

Comm. go

Conveyed [illegible]

This Govt. at the same time desire it to be submitted to H. E. the Viceroy and Govr. Genl. in Council that they are of opinion that the course adopted by you in addressing the Bd. of Rev. otherwise than through the channel of Govt. is open to serious objection

[illegible]

infra dig: for us, as a Govt. to give an opinion at the request of Mr Chairman much less a [illegible] not asked.

J. D. S.

I think we ought either decline to forward the [illegible] opinion or [illegible] [illegible] say that they [illegible] agree to it or not [illegible]

[illegible] irregular or out of order or some thing like this.

I would say "[illegible] out of order & open to obvious objections

[illegible]

I would say as [illegible] suggests [illegible] open to [illegible] [illegible]

Zur
Erinnerung
an
Frau Caroline Bell

Fr. Caroline
Bell