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Proceedings of the Madras Government, Revenue Department,
12th October 1871.

Read the following :—

No. 123. Proceedings of the Board of Revenue, dated 12th August 1871, No. 3,410.

Read the following letter from Messrs. BINNY & CO., Agents, B. I. S. N. Company, (Limited,) to the Secretary to the Board of Revenue, dated Madras, 3rd August 1871.

We have the honour to lay before you the following facts :—The *Arabia* arrived at Bombay from the Clyde in December last, and amongst other cargo brought six packages for Calicut, which should have been treated as import cargo at Bombay and reshipped to the same steamer (*Arabia*) which left Bombay for coast and Calcutta on the 20th December. By a mistake, however, these packages were omitted from the Bombay Customs Import Manifest.

2. Port-dues for the Madras group of ports were paid on the Malabar side, but special dues, amounting to Rs. 130-14-0, were imposed by the Collector at Calicut on account of the six dutiable packages referred to.

3. It seems somewhat hard that on account of what was really but a trivial mistake the Company should be fined in so large an amount as the above, and as in the omission at Bombay to treat these packages as ordinary import cargo and then to reship them as coast cargo, there cannot be traced any attempt to avoid or contravene Custom-house Regulations ; we trust that the Board may see fit to remit a considerable portion of the above fine.

Referred to the Collector of Malabar for report.

No. 124. Proceedings of the Board of Revenue, dated 28th September 1871, No. 4,157.

Read again Board's Proceedings No. 3,410, dated 12th August 1871.

Read also the following letter from the Acting Collector of Malabar, to the Acting Secretary to the Board of Revenue, dated Calicut, 26th August 1871, No. 220.

With reference to the Board's Proceedings dated 12th August 1871, No. 3,410, I have the honour to inform you that the *Arabia* discharged at Calicut cargo to the value of Rs. 424-2-0, which had been taken on board at Glasgow. She was not therefore a "coasting vessel" within the meaning of Section 16 of the Madras Port-dues Act of 1867, and accordingly was liable to the payment of port-dues under Section 3.

2. This was clearly explained to the Agents of the British India Steam Navigation Company at the time that the port-dues in question were levied, and it is therefore hard to see how the Agents can imagine that they were being fined for a trivial mistake.

3. It is true that the Company, as pointed out by Messrs. Binny and Company, could, with a certain amount of trouble, have avoided the law by landing

and reshipping at Bombay; but that would seem rather to furnish a ground for altering the law than for granting a refund.

THE Board resolve to submit these papers for the favourable consideration of Government.

2. The *Arabia* is an old steamer of the British India Steam Navigation Company, and has been long in the coasting trade. She was sent to Glasgow and returned in December last with cargo for Bombay and a small quantity for Calicut. At Bombay she paid port-dues as a vessel from Europe, and then resumed her place as a coasting steamer, paying port-dues for Madras ports on the west side. On arrival at Calicut, however, she was charged port-dues again on account of the packages from Glasgow to Calicut which had not been entered in the Import Manifest at Bombay.

3. The charge may perhaps be warranted by law, but as there is no reason to suppose that any fraud was intended, and as the amount is out of all proportion to the value of the goods imported, the Board think it should be refunded.

No. 125. ORDER THEREON, 12th October 1871, No. 1,781.

Separate Revenue, No. 6.
Customs.

REFUND sanctioned, Rs. 130-14-0.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
„ the Accountant-General.