No. 130. Read the following Proceedings of the Board of Revenue, dated 16th June 1870, No. 4,184 :—

Read the following letter from A. MACGREGOR, Esq., Collector of Malabar, to the Acting Secretary to the Board of Revenue, dated Calicut, 7th May 1870, No. 160-A.

I HAVE the honour to solicit the instructions of the Board under the following circumstances :—

2. With their Order of the 21st December 1860, No. 743, the Government published a Notification, according to paragraph 8 of which all Pepper brought to British Cochin, covered by Rawanas from Travancore, and shipped thence, was to be exempt from Export-duty.

3. Messrs. Aspinwall & Co. have lately shipped such Pepper by coasting steamer to Bombay, for transhipment thence for Europe, and the Bombay authorities have levied Export-duty thereon.

4. Messrs. Aspinwall & Co. now ask for Certificates to enable them to obtain a refund of the duty.

5. It seems doubtful whether the exemption accorded by this Government extends to Pepper shipped to foreign ports otherwise than direct from Cochin. Hitherto this course has been adopted; but now that steamers are plying from Bombay through the Suez Canal, the export viâ Bombay is likely to be preferred.

6. The mode of securing the revenue from fraud was sanctioned in Government Order, dated 12th February 1861, No. 333, disposing of Board's Proceedings, dated 4th February 1861, No. 609.

SUBMITTED for the orders of Government.

2. The Board do not think that Messrs. Aspinwall's claim to the benefit of the Notification referred to by Mr. Macgregor should be allowed.

No. 131. ORDER THEREON, 9th March 1871, No. 421.

Separate Revenue, No. 5.
Customs.

THE Government observe that payment of the special Export-duty on Pepper at British Cochin, under Act III. of 1861, although for the benefit of the Travancore and Cochin Sircars, is accepted by the law in satisfaction of all claims to Export-duty on behalf of the British Government, and by a special arrangement established for the convenience of the Sircar, certified payment of the special duty in the Sircar territory, exempts Pepper covered by the Sircar Pass from any further demand at British Cochin. If by any chance duty were again levied, it would be refunded to the exporter by the Sircar to whom the collections at British Cochin are made over.

2. Assuming then that Messrs. Aspinwall had paid the Sircar dues in the Sircar territory, they were entitled, under the system of covering Pass sanctioned

by this Government, to the same exemption from British Customs duty at Bombay as if they had paid the special duty at British Cochin; and although the letter of the law does not include the covering Pass, there can be no doubt that the system is according to its spirit. The Government, therefore, see no objection to the grant to Messrs. Aspinwall of such a Certificate as may enable them to claim a refund from the Bombay authorities, assuming that the identity of the goods is established, and that the payment of the special duty in Travancore is proved.

3. The arrangement will be more simple than the alternative one of the collected duty being made over by the Bombay Government to the Sircar, and refunded by the latter to the exporters.

4. As the Collector states that the Pepper export trade is likely to follow largely the route viâ Bombay and the Suez Canal, and as from the present case it appears that the law in regard to it is not very clearly understood at Bombay, the Government resolve to request the Bombay Government to issue orders that all Pepper certified by the British Cochin Customs authorities to have paid all dues under Act III. of 1861 and II. of 1868 (whether in the Sircar territory or at the port itself) may be warehoused or transhipped at Bombay, and passed out for export to Europe or elsewhere free from all further claim for Export-duty; this being, in fact, the understanding under which the Travancore Sircar, at the instance of the British Government, abandoned their objectionable Pepper monopoly in 1860.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
,, the Resident of Travancore and Cochin.

REVENUE DEPARTMENT,
FORT SAINT GEORGE,
9th March 1871.

No. 422.

No. 132.

To

THE CHIEF SECRETARY TO THE GOVERNMENT OF BOMBAY.

Separate Revenue, No. 7.
Customs.

SIR,—You are aware that, by the Notification of the Government of India, published at page 780 of the Gazette of India, dated 1st July 1865, trade from Ports of the Cochin and Travancore States was placed on the same footing as trade from British Indian Ports.

2. But, by a previous and special arrangement, and in consideration of the abolition of their Pepper monopoly by those States, at the instance of the British Government, it was agreed that a special Export-duty should be levied at British Cochin on this article of produce *for the benefit of the Native Governments*, and *in lieu* of the established Sea Customs duty. The necessary legal provision for this purpose was made by Acts III. of 1861 and II. of 1868, and their continued operation is specially saved by Section 3, Act XVII. of 1870, relating to Customs duties. The rate of duty is now Rs. 5. per candy of 500 lbs.

3. The effect of these several measures is to place Travancore or Cochin Pepper, on which the Sircar duty of Rs. 5 per candy has been paid, in the same position as exported goods which have paid Export-duty to the British Government; and in order further to facilitate the working of the Convention, it was some years ago settled that Pepper, covered by a Certificate of its having paid the Sircar duty of Rs. 5 per candy *in the Sircar territory*, might be exported from British Cochin free of duty, or that if duty was again levied there by any misapprehension, it should be refunded to the payer by the Sircars to whom all the collections of this duty are made over under the Act.

4. You will observe from the foregoing that the payment of the special duty on exported Pepper at British Cochin for the benefit of the Sircars has the same effect as payment of ordinary Export-duty at any other British Port, and that certified payment of the special duty to the Sircars in their own territory clears the Pepper on export from further demand on this account at British Cochin; but a case has recently been brought before this Government in which regular Export-duty was again levied in Bombay on such Pepper, and as it is said to be likely that a considerable quantity of Pepper may hereafter be exported to Europe, *via* Bombay and the Suez Canal, I am directed to request that His Excellency the Governor in Council will issue orders that all Pepper covered by a Certificate from the British Cochin Customs authorities of payment having been made of all dues

under Act III. of 1861 and II. of 1868 (whether in the Sircar territory or at the port itself) may be warehoused or transhipped at Bombay, and passed out for export to Europe or elsewhere free from all further claim for Export-duty, the liability having been, in fact, already satisfied.

I have the honour to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary to Government.

Shevaundroog 7th Nov. 1870

My dear Sir,

I beg to acknowledge receipt of your Letter dated the 2nd Instant to Mr. Innes and to give you the information therein requested.

The Proclamation of 1860 is still in force as regards Conditions of the payment of the duty on pepper but not the rate, which was lately reduced since the above year.

I enclose copies of the Proclamations issued by the Sircar on each occasion together with an English translation of the last one for your information. I remain

Yours truly
Thomas Way Esqr
Asst Collr Bombay

R. A. Dalyell Esqre
&c &c

Mr. D.L.

Proclamation issued by His
Highness the Maharajah of Travancore
under date the 26th January 1044 corresponding with the 15th of October 1868.

His Highness notified to all Concerned that the law ordered that from and after the 15th Allhazy 1044 a remission of four Annas be made from the duty of nine Annas per Imperial Gallon on every Cask of British Spirits exported from this Country, & that Foreign Spirits pay the same duty as British Spirits, the Cask being of 500 English pounds.

2. The existing rules in regard to the payment of this duty are not to be altered, and therefore they are to be observed as heretofore.

3. In consequence of the arrangement of duty it is expected that the cultivation of the spice, and that smuggling being checked, all the Pepper collected will pay the regulated duty.-

(Sgd) Ramunni
(True translation)
(Signed) J. Prasara Pen
True Copy/ Dewan.-

Huzoor Office
Aug 1869

Sgd
Asst

Return
Cert[d] May.
Ass[t] Resident
in charge
Travancore.

May [illegible]
1869 12 —
Encl 3

Inform
that the Proclamation
of 1860 is still in force
regard Conditions of payment
of duty on pepper but no
rate which was then
reduced since the above
date.

To be kept in mind the Gl

Rob. Shaw Esq. M.D.

Presented by the Right Honble the Governor in Council 1st Dec. 1830

ശ്രീപദ്മനാഭദാസ വഞ്ചിബാല രാമ വർമ്മകുലശേഖര കിരീടപതി
മന്നെസുൽക്കാൻ മഹാരാജാധിരാജ രാമരാജാ ബഹാദർ ക്ഷാക്കോർജ്ജാ
നൈവു ഗ്രണ്ടു കമാണ്ടർ ഇൻ ദി മൊസ്റ്റ എക്സാൾട്ടഡ് സ്റ്റാർ
ഡർ ഇൻ ദി സ്റ്റാർ ഇൻഡ്യാ മഹാരാജ തവർകൾ സകല
മാനപ്പെട്ടപ്രസിദ്ധപ്പെടുത്തുന്ന വിളംബരം.

ഏതൊന്നാൽ രാജ്യസ്ഥാനാന്തരനിന്നും കൊടുക്കി ഇരുകുന്നളുകിന്ന കണ്ടിക്കാൻ ബ്രിട്ടിഷ്രൂപ്പീച്ചും പ്രപ്പെടുൾ കീരുവ വക്കിട്ടുളുകിൽ രൂപ്പീവികം കറച്ചു കണ്ടുവും വരുഷം തുടുക്കുബർമാസം വരുക്കു കാരുമാസു തുല്ലുഗിമാസം കരുക്കുക്കു ഇംഗ്ലിക്കു ഗവർ വിങ്കൽപ്പെടിക്കുടി കുക്കു ബ്രിട്ടിഷ്രൂപ്പീവികം കീരുവ പ്പിച്ചു വീട്ടുകുന്നുകിനു ചട്ടംകെട്ടിവിടിരുന്നു

ഗാരകം കീരുകാര്യത്തെപ്പറ്റി മറുനാടുപ്പാനുള്ളുക്കുമുള്ളർ ഒന്നും ഭേദപ്പെടുത്തിയിട്ടില്ലായ്കകൊണ്ടു ഇപ്പോൾ നടപ്പാനുള്ളുകാരുനാളുപൊലെതന്നെ നടപ്പാനുള്ളുകാരുകയും.

നമുക്കു മേൽപ്രകാരം കീരുവ കറച്ചിരിക്കുന്നതിൽവച്ചു കടിയാനവന്മാരുടെ ഉദ്യാഹപ്പെട്ടു തുവക്കുകിൽ വർദ്ധിപ്പിപ്പാകയും ദുഷ്കൃത്യങ്ങളായി കയികൊണ്ടുചെയ്യാതെ ശ്രദ്ധപ്പെടുന്ന ചാക്രിനു ശരിയായി കീരുവകിന്ന കൊണ്ടുപൊകയും ചെയ്കൊള്ളുണം

എന്നു സർവ്വരും മാന്യകന്നിമാസം ഒന്നാം

TRAVANCORE GOVERNMENT PRESS—1868.

Letter with fly leaf
Regd. Dispatch/31 No 130/32

Regd Dispatch/31 I.B.

ക്രമനമത രായസം

ശ്രീപത്മനാഭ ദാസ വഞ്ചിബാല രാമവർമ്മ കുലശെ
ഖര കിരീടപതി മുന്നെസുൽത്താൻ മഹാരാജരാജെ
ശ്വരാമരാജാ ബഹാദർ-ഷംഷെർജംഗ ഗൈവുഗ്രാണ്ട്
കമാണ്ടർ ആഫ് ദി മൊസ്റ്റ എക്സാൾട്ടഡ് ആർഡർ ആ
ഫ് ദ സ്റ്റാർ ആഫ് ഇന്ത്യാ മഹാരാജാ അവർകൾ സ
കലമാനപ്പെട്ട പ്രസിദ്ധപ്പെടുത്തുന്ന വിളംബരം

എന്തെന്നാൽ ഈ സംസ്ഥാനത്തുനിന്നും കൊടുമതിയാകുന്ന മുളകിന്മേ ക
ണ്ടി ചക്കു ചുങ്ക ബ്രിട്ടിഷ്കൂറുപാവിതം ഇപ്പോൾ തിരുവവച്ചിട്ടുള്ളതിൽ ന്യൂ
പാവിതം കുറച്ചു ഫസ്ലി മാണ്ടു ആവണിമാസം ഒന്നു- മുതൽക്കു ഇംഗ്ലിഷു
ദിവം വാങ്ങൽപടി കണ്ടി ചക്കു ൻ ബ്രിട്ടിഷ്കൂറുപാ വിതം തിരുവതിപ്പിച്ചു വി
ട്ടയക്കുന്നതിനു ചട്ടംകെട്ടിയിരിക്കുന്നു

പ്രമത പ്രകാരം തിരുവക്കാഴ്ചത്തെപ്പറ്റി മറ്റുനടപ്പാനുള്ള ക്രമങ്ങൾ ഒന്നും ഭേദപ്പെടുത്തിയിട്ടില്ലാഴികകൊണ്ടു ഇപ്പോൾ നടന്നുവരുന്നതുപൊലെതന്നെ നടപ്പാനുള്ളതാകുന്നു

പ്രമത മെൽപ്രകാരം തിരുവ കുറച്ചിരിക്കുന്നതിൽവച്ചു കടിയാനവ
ന്മാരു ഉത്സാഹപ്പെട്ടു ആവകകൃഷി വർദ്ധിപ്പിക്കുകയും മുളകു വ്യാജമായി ക
യികാഴ്ചയും ചെയ്യാതെ ശ്രദ്ധപ്പെടുന്ന ചന്തക്കിനു ശരിയായി തിരുവ തിന്നു
കൊണ്ടുപോകയും ചെയ്തുകൊള്ളുന്നതും

എന്നു ഫസ്ലി മാണ്ടു കർക്കടകമാസം ഒന്നു-

Lobe Repl. to the CA
9th March/71 Nos 130-132

Rec'd March/71 I.R. No.
130

REVENUE DEPARTMENT.

No. 1893

From Chief Board of Revenue No. 4184

Dated 16th June 1870.

FOR ORDERS.

I cannot give any decision as to
whether any of the Cases
selected with the Cases
"Connection with Incumbered
Estates Act of 1868.
What Estates Sixty have
been Leasing or Pabbon - since
1867? I do so

FOR ORDERS.

I have seen the
Papers & Concern
with the Wt which
will be forwarded herewith &c.
Certain from the
Resident whether the
Notification cited
is still in force

J.D.C

R.C. Sibley 1st/90 Roscrea
R.Bn

I cannot agree with Mr Lowe's view of
the question.
Bound by courtesy towards the Govt
of Tavannor the British Govt agreed
to levy in a British Port, Corkin
the Tavannor Export duty on
Pepper and subsequently consented
not to levy any duty in that Port
on the Exportation of Tavannor Pepper
when it was duly certified to the
that the Pepper had already
paid duty in Tavannor. By
this liberal concession the
British Govt in my mind clearly
recognized the just principle
that the produce of a Native

State was only liable to refund
duty to the State in the ground of
which it was given and that the
British Govt would neither treat it
as if it was the produce of Bombay
Territory nor levy a Transit duty
upon it as the produce of a foreign
country going through our country.
In fact so far as Jeffery was concerned
he recognized the principle that the
produce of a native State having
paid Export duty, directly or
indirectly to that State should
pay no further duty to us. —
That is a just principle and if

it obtains at Cochin why should it not
be equally valid at Bombay.
I submit that it would be consistent with
the practice of the Bombay Govt. with
regard to opium & Specie since
circumstances the produce of Native
States — but I would submit the
principle. The British Govt protests
against the imposition of Transit
Duties all over the world — I would
practice what we preach. —
It must be allowed, however, that
if the claim of Jeffery is unreasonable
it is allowed — they have an easy
remedy viz. to export their pepper
hereafter through Cochin direct abroad.

N.

130/22

Revenue Department.

Proceedings of the Madras Government
Under date the October 1870

Read the following
Proceedings of the Board
of Revenue.

Subject for order a letter from
Collr of Chalabaw requesting instruc-
tions with reference to application
made by Messrs Aspinwall & Co
for certificates to the effect
that pepper was brought to Cochin
covered by Bawanas from Travan-
core to enable them to obtain a re-
fund of export duty charged
on it at Bombay.

(R. C. 16th June/70 Dy 4184)

I do not like any question to
grant a certificate showing the
origin of the pepper bearing date to
the Bombay J. D. S.
Govt to determine the question of duty
or no duty. W.
I do not understand
why. I think the
Bawas should be given.
A. J.

The Government
concur with the Board
in considering Messrs
Aspinwall's claim
×
inadmissible.

The

2 The Board will ascertain from the Resident whether the Notification cited is still in force. The refund, it is claimed, [illegible] the Treasurer [illegible]

Board of Revt.
L. W. Dyson Clk.

Note on draft G.O. in C. 1093

As desired by His Excellency the President and the Members of Govt these papers are re-circulated for orders

2. It appears that in 1862 the State of Travancore abolished the Pepper Monopoly and levied a duty of R. 15- per candy, instead, on all pepper exported. The Madras Govt agreed to levy this State duty at British Cochin, and Act III of 1862 was passed to provide for so doing. The Customs Convention of 1864 does not appear to have interfered

interfered with this arrange-
ment, as Pepper was one
of the exceptional articles
3 In 1865 the State of
Travancore reduced their
Export duty on Pepper to
Rs 9 per Candy and in
July 1868, Act II of 1868
was promulgated author-
izing the British Customs
Officers at Cochin to levy
the same exceptional
rate of export duty
at that Port instead
of the rate of 3 per
cent leviable under
the British tariff
4 Under arrangements
with the Native Govern-
ments the collection
of this exceptional duty on Pepper
at

or any reduced

there - where the
Travancore frontier

at Cochin, is made on behalf
of the Travancore and Cochin
States and under the provisions
of Sec. II of Act. III of 1865
these collections are accounted
for to them.-
5 The Notification provides
that when persons in the
Travancore territory, desire to
export pepper from British
Cochin they can pay the
duty there, and obtain a
certificate which will free them
from payment of export
duty at Cochin.-
6 It seems that Messrs
Aspinwall obtained a
certificate of this description
and their pepper was
accordingly

accordingly allowed to pass free at Cochin, and might even have been exported thence direct to any foreign port without charge. The pepper was, however, carried to Bombay and there the British duty of 2 per cent seems to have been levied on exportation.

7. Messrs. Aspinwall now desire a Certificate from the Cochin Custom House authorities to the effect that their pepper has already paid export duty and should therefore be free at Bombay. If the duty had been collected at the port of Cochin instead of in Travancore

it is presumed that the payment of Rs. 5 per candy would have freed the pepper from the 3 per cent export duty at Bombay, and there seems to be no reason why a certificate as desired should not be given, for it is to be observed that under Act II of 1868 the duty of Rs. 9 per candy is in lieu of the British Export duty, and it is really of no material consequence whether the Rs. 9 is collected by the British Government at Cochin and refunded by them to the Travancore State, or whether it

The rate of duty was reduced in 1868 to Rs 5 per candy.

& or any lower rate (see Note)

Rs 5 0 0

it is

is at once collected in Travancore, and the pepper allowed to pass free at Cochin on production of a certificate of payment.

8. A certificate of origin would not assist Messrs Aspinwall & Co as the Bombay Customs authorities have no arrangement with Travancore, the special duty Rs 4 being restricted by enactment to Cochin.

Since the above was written a note from Asst Resident Trivandrum

The arrangement is a special one & restricted to British Cochin.

British Cochin is a small sea-port surrounded on all sides by Travancore & Cochin State territory - not a port of Pepper is there in it - consequently all the Export Duty levied by us there is really levied on Travancore & Cochin pepper - the bulk of which has smuggled into its position affording facilities for illicit traffic and on light

Duty of 3 per cent ad val: doubtless in a powerful incentive - when Travancore abolished it recently and in lieu levied an Export Duty of Rs 15 per Candy (equivalent then to 20% ad val:) the British Govt seeing how its Export Revenue was derived - and fully alive to the value of the change, consented to aid Travancore by specially levying its Duty of 15 Rs and handing over the net proceeds - giving up its own Duty & Revenue -

The monopoly was thus doubly secured - the Cochin boat up the pepper when the monopoly was established, the produce & sale in Travancore here free the Export Duty to take them before they reached British Cochin & there pay the Duty - This Duty paid before passed out of B. Cochin free - or if by any chance Duty has levied, then the Travancore

Revenue Depart:
No 421.

Proc. of the Madras Govt.
Under date the 9th Inst.

Read the following
Proc. of the Bd. of Revenue.

Regarding Pepper shipped from Cochin to Bombay by Messrs. Aspinwall & Co. } A. C. 16 June 1860 No 4184.

The Govt observe that payment of the special Export duty on Pepper at British Cochin under Act 3 of 1861 although for the benefit of the Travancore and Cochin Sirkars, is accepted by the law in satisfaction of all claims to Export duty on behalf of

pd under the Act a. matter of 1860. & refunded the amount. All Men be been paid the Duty at Cochin.

Messrs Aspinwalle paid the Duty & the Travancore pd in Travancore & were therefore allowed & sent them Pebber free of Export Duty from Cochin to Bombay. From the latter place they sent it to England & the Bombay Custom Officers levied the regular British Duty of 3 per cent. They want now to get off this Duty.

Whether the Travancore pd will refund it or not, is more than we can tell. Most likely they will not. But if they do not they will require a certificate - not from us, that the Pebber paid no Duty at Cochin - but from Bombay that it paid Duty there.

Travancore cannot claim from us that in consideration of their Pebber being paid them 5 Rs per candy - it shall not be on any where the Export Duty which our Pebber pays. The arrangement is limited to Cochin & the reasons for it there do not probably elsewhere

A. D. L.

This is not my opinion of the case.

L. D.L

of the British Govt.; and by a special arrangement Esta= blished for the convenience of the Sirkar, certified pay= =ment of the special duty in the Sirkar territory, exempts Pepper covered by the Sirkar pass from any further demand at British Cochin - If by any chance duty were again levied, it would be refunded to the exporter by the Sirkar to whom the collections at British Cochin are made over.

2. Assuming then that Messrs: Aspinwall had paid the Sirkar dues in

the Sirkar territory, they were entitled under the system of covering pass sanctioned by this Govt. to the same exemp= from British Customs duty at Bombay as if they had paid the special duty at British Cochin, and although the letter of the law does not include the covering pass, there can be no doubt that the system is according to its spirit. The Govt. therefore see no objection to the grant to Messrs. Aspinwall of such a certificate as may enable them

claim
theme to ~~claim~~ a refund
from the Bombay authorities,
assuming that the identity
of the goods is established
and that the payment
of the special duty on
Travancore is proved.

I would say claim

3. The arrangement
will be more simple than
the alternative one of the
collected duty being made
over by the Bombay Govt.
to the Sirkar, and refund-
ed by the latter to the
Exporters.

4. As the Collector
states that the Pepper
Export trade is likely to

to follow largely the route
via Bombay and the Suez
canal, and as from the
present case it appears
that the law in regard
to it is not very clearly
understood at Bombay,
the Govt resolve to request
the Bombay Govt to
issue orders that all
Pepper certified by the
British Cochin Customs
authorities to have
paid all dues under
act 3 of 1861 and 2 of
1868 (whether in the
Sirkar territory or at
the

the port itself) may be
warehoused or transhipped
at Bombay and passed
out for export to Europe
or elsewhere free from
all further claim for
Export duty, this being
in fact the understanding
under which the Travan-
-core Sirkar at the
instance of the British
Govt abandoned their
objectionable Pepper Mono-
-poly in 1860.

14 Folkestone Place Dec 1/10
3 — Resident of Travancore & Cochin

Supreme Govt of this
letter, N

If the Govt of
agree to Smith
[illegible] letter
[illegible]
[illegible]
[illegible]

I approve as I
think it should
+ post to a Letter
State + I would
prefer the letter
+ the Bombay
Govt Govt
may decline to
accept it + the

4/2

Copy 1304/21

Political Dept
Mar. Copy Received
Bombay Castle

Political Dept
Copies Received 10

27

Rec'd 7th March 1922.

No. 422.

To

The Chief Secy to Govt
of Bombay.

Sir,

I am ~~Your~~ ~~Lord~~ aware that by the Notification of the Govt of India, published at page 700 of the Gazette of India, dated 1st July 1865, trade from ports of the Cochin & Travancore States was placed on the same footing as trade from British Indian Ports.

2. But by a previous & special arrangement, and in ~~the~~ consideration of the abolition of their Pepper monopoly

monopoly by those States, at the instance of the British Govt, it was agreed that a special Export duty should be levied at British ~~effecting~~ Cochin on this article of produce for the benefit of the Native Govts, and in lieu of the established Sea Customs duty. The necessary legal provision for this purpose was made by Act III of 1860 and Act II of 1860, and their continued operation is specially saved by Sec. 8 Act XVII of 1870 relating to Customs duties. The rate of duty is now Rs. 5- per candy of 500 lbs.

The

3. The effect of these several measures is to place ~~Travancore~~ Cochin Pepper on which the Sirkar duty of Rs. 5 per ~~candy has been paid~~ candy has been paid in the same position as exported goods which have paid Export duty to the British Port, and in order further to facilitate the working of the convention it was some years ago settled that Pepper covered by a certificate of its having paid the Sirkar duty of Rs. 5 per Candy in the Sirkar territory might be exported from British Cochin free of duty, or that if duty was

again
was levied there by any
misapprehension, it should
be refunded to the payor
by the Sirkars to whom
all the collections of this
duty are made over under
the Act.

4. You will observe from
the foregoing that the
payment of the special
duty on exported Pepper
at British Cochin
for the benefit of the
Sirkars, has the same
effect as payment of
ordinary export duty
at any other British
port, & that certified
payment of the special
duty to the Sirkars
in

in their own territory
clears the pepper on
export from further
demand on this account
at British Cochin, but
a case has recently been
brought before this
Court in which regular
export duty was again
levied in Bombay on
such pepper, and as it
is said to be likely that
a considerable quantity
of Pepper may hereafter
be exported to Europe
via Bombay & the
Suez Canal, I am directed
to request that His Excellency
the

the Governor in Council
will issue orders that
all Copper covered by a
certificate from the
British Cochin Customs
authorities of payment
having been made
of all dues under Act
3 of 1861 and 2 of 1868
(whether in the
Cochin territory or
at the port itself)
may be warehoused
or transhipped at
Bombay & passed out
for export to Europe
or elsewhere free from
all further claim
for export duty, the
liability

liability having been
in fact already satisfied

L.H.

Sec. Mint
Cochin

Madras Records

No 132

To Bo. Govt. Gen.

Letter Shipper from Britⁿ Cochin Rel. to Export Duty on Pepper & Sandal duty. —

Cochin

Vol. 1180 of 71

Gobt. of Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated March 9th.

Recd. 1871.

G. O., 9th March 1871, No. 421.

MARCH.

Nos. 130-131.

Cochin Pepper shipped to Europe via Bombay.—Government of India to be requested to exempt it from further export-duty on the production of certificates of the Cochin Customs authorities of all duties having been paid on it under Act III. of 1861 and II. of 1868.

Govt. of {1871} Madras

REVENUE.

To

THE CHIEF SECRETARY TO THE
GOVERNMENT OF BOMBAY

V No. 1180/71

REPORT.

No.