

(1) Number of pages 10
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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	172	Press Mis.
Dated	25.1.	1871.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
25th January 1871.*

No. 355. Read the following Proceedings of the Board of Revenue, dated 15th December 1870, No. 7,146 :—

Read the following letter from the Collector of Sea Customs, to the Acting Secretary to the Board of Revenue, dated Madras, 30th November 1870, No. 1,184.

REFERRING to the Proceedings of the Madras Government, dated 11th October 1870, No. 1,544, authorizing the Government Solicitor to obtain a Mandamus for the re-trial of G. Narasimooloo Chetty, I have the honour to report to the Board that the case was re-tried before Mr. T. G. Clarke, the Senior Magistrate, on the 23rd and 24th instant.

2. The Magistrate convicted the prisoner, and fined him Rs. 500, half the penalty laid down in Section 216 of Act VI. of 1863.

3. A copy of part of the Magistrate's decision as reported is herewith sent.

4. It will be observed that the Magistrate fined the offender only Rs. 500, under the impression that the Custom-house had power to confiscate both the Cases Nos. 78 and 80.

5. On the first trial of the case, Government were adjudged to pay Rs. 122-8-0 costs, and on the second trial, though the Magistrate convicted, he refused the Government Solicitor's application for costs.

6. As I had some doubts whether it was legal to confiscate No. 78, I referred the matter for the opinion of the Advocate-General (copy herewith sent).

7. Mr. O'Sullivan, acting for the Honourable J. B. Norton (absent), considers that Case No. 78 cannot be legally confiscated. I have, therefore, confiscated only Case No. 80, under Section 28 of Act VI. of 1863, which will be sold as usual.

ENCLOSURE No. 1.—Extract from the *Athenæum*, dated 25th November 1870.

ENCLOSURE No. 2.

OPINION.

I do not think the contents of the box numbered 78 are liable to confiscation under Section 28 of Act VI. of 1863.

2. As I gather the facts from the papers, they are as follow :—G. Narasimooloo Chetty on the 21st June last brought a Bill of Entry to M. Streenivasa Pillay, a Clerk in the Appraiser's Department, numbered 78, and relating to a box of gold thread then lying at the Custom-house. Streenivasa Pillay compared the Bill of Entry with the Invoice, and, finding that they corresponded as to number, marks, quantity, and description, certified to the correctness of the Bill of Entry according to the ordinary course of business. The Bill of Entry was likewise certified to be correct by Mr. Shaw, the then Appraiser.

3. G. Narasimooloo Chetty had at the time two boxes at the Custom-house, among others, one numbered 78 and one numbered 80.

4. When the Bill of Entry, certified to be correct by Streenivasa Pillay and Mr. Shaw, was presented on the 22nd June to V. Canagaroyen Moodelly, the Import Gate-keeper, whose duty it is to pass out goods from the Custom-house, the box numbered 80 was brought to be passed out, and the Import Gate-keeper's suspicions having been aroused by finding that the box numbered 80 was a much larger one than would contain the goods mentioned in the Pass, namely, 150 ounces of gold thread, he refused to let the box numbered 80 be passed through the Custom-house. It was subsequently found that the Bill of Entry which bore the No. 78, when it was certified to be

*Proceedings of the Madras Government, Revenue Department,
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correct by Streenivasa Pillay, was altered to 80, and the object of the alteration was clearly to enable the Importer to get the box numbered 80 (the contents of which were more than double the value of those of box No. 78) on payment of the duty proper in the case of box No. 78. For this alteration G. Narasimooloo Chetty was prosecuted under Section 216 of the Act, and ordered to pay a fine of Rs. 500.

5. The contents of box No. 80 are clearly liable to confiscation, but in respect of box No. 78 nothing was done which, in my view, renders it liable to be confiscated, and there has been no breach of any one of the provisions contained in Section 28. It was not sought to pass box No. 78 through the Custom-house. The fraud was intended in the case of the box No. 80.

6. It is true, no doubt, that box No. 78, or rather the papers relating to it, was made use of for the fraudulent purpose of getting out box No. 80, but that circumstance alone does not seem to warrant confiscation under the Section, although what was done was done to deceive the officers of Customs. The goods in box No. 78 were not, to quote the words of the Section, "fraudulently concealed in or mixed with the articles specified in the entry on application, or packed to deceive the officers of Customs." On the contrary the goods in No. 78 were correctly set forth in the application in the first instance, and the fraud consisted in the subsequent alteration of the Bill of Entry, and the attempt to pass box No. 80 through the Custom-house instead of box No. 78.

7. It would seem to be very desirable that power to confiscate the box No. 78 should exist in such a case as this, but I do not think it is given by Section 28 of the Act.

MADRAS,
28th November 1870.

(Signed) P. O'SULLIVAN,
for J. B. NORTON,
Advocate-General.

(True Copy.)

(Signed) H. G. PRICHARD,
Government Solicitor.

(True Copy.)

(Signed) J. HUNTER BLAIR,
Collector of Sea Customs.

SUBMITTED for the information of Government, with reference to Government Order, dated 11th October 1870, No. 1,544.

No. 356.

ORDER THEREON, 25th January 1871, No. 172.

Separate Revenue, No 29.
Custom.

ORDERED to be recorded.

(True Extract.)

(Signed) CHAS. MACLEAN,
Acting Under Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

Extract from the *Athenaeum* dated 25th
November 1870.

"The next question is with regard to the penalty
"I should inflict. The defendant has already
"been tried once on the same charge and was acquit-
"ted on a technical point raised by his counsel
"and from no fault of his has had now to undergo
"a second trial and has thus been put to some
"expense. I have to bear this point in mind in
"disposing the question of penalty. The two cases
"of gold thread are in the hands of the Custom
"House Authorities who have the power to con-
"fiscate them. Under all these circumstances,
"I think that a fine of 500 Rupees will be
"sufficient to meet the case, although by the
"section under which the defendant is charged
"he was liable to one thousand Rupees."

(True Extract)

(Signed) J. Hunter Blair
Collector Sea Customs

(True Copy)

J. G. S.
As Secretary

E. M. S.

Cont. of 118713 30/10/73

REVENUE.

To

THE BOARD OF REVENUE.

Dated January 25th.

Recd.

Encl.

G. O., 27th January 1871, No. 172.

JANUARY.

Nos. 355-356.

G. Namasimoon Chetty's attempt to pass
a larger case of gold thread. -- Proceedings
Board of Revenue reporting the result of the
re-trial of the case, recorded.

9

Read the following letter from J. HUNTER BLAIR, Esq., Collector of Sea Customs, to the Acting Secretary to the Board of Revenue, dated Madras, 30th November 1870, No. 1,184:—

2. The Magistrate convicted the prisoner and fined him Rupees 500, half the penalty laid down in Section 216 of Act VI. of 1863.

4. It will be observed that the Magistrate fined the offender only Rupees 500, under the impression that the Custom-house had power to confiscate both the cases Nos. 78 and 80.

6. As I had some doubts whether it was legal to confiscate No. 78, I referred the matter for the opinion of the Advocate-General (copy herewith sent.)

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OPINION.

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Dec. 14/18/79

Referring to the No: of the
Massachusetts Antislavery

14th October 1870. N^o 2/574

reporting the results of the

Case of E. Meade in 1800

Effectively retained before the
Senior Associates and

239 24 = Intim

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(Signed) J. HUNTER BLAIR,
Collector of Sea Customs.

SUBMITTED for the information of Government, with reference to Government Order, dated 11th October 1870, No. 1,544.

(True Copies and Extract.)

J. G. G. G.
Acting Secretary.

To the Secretary to Government, Revenue Department. *with Enclosure*
Copy to the Collector of Sea Customs, Madras.

Ed. T. Cartledge.

14 Police Report Dec 26

G. Narasimmo Reddy—Report from Collector of Sea Customs, Madras, of result of re-trial on charges of fraudulently altering a Bill of Entry and attempting to pass through Custom-house larger case of gold thread than one originally entered in Bill, submitted to Government.

DECEMBER
No. 7,146.

MADRAS.

BOARD OF EXCHANGES

PROCEEDINGS, 15TH DECEMBER 1870, No. 7.

Received 24.

Dec 22 1870

Dec. 1870. No. 14018

RECORDED

26 Jan 1871