

(1) Number of pages 16
(2) Date of receipt 7-5-12
(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Revenue.

DEPARTMENT.

G.O. No.	228.	Press Mis.
Dated	3. 2.	1871 .

Not to be folded or roughly handled

1

*Proceedings of the Madras Government, Revenue Department,
3rd February 1871.*

No. 44. Read the following Proceedings of the Board of Revenue, dated 14th November 1870, No. 6,651.

Read the following letters:—

From the Collector of Sea Customs, to the Acting Secretary to the Board of Revenue, dated Madras, 25th October 1870, No. 1,041.

I HAVE the honour to bring to the Board's notice that Band Instruments for the use of a Regiment are exempt from Customs-duty under the Rule at page 40 of the Sea Customs Manual.

2. It has been ruled by the Government of India, on a reference* made on

the question of charging duty on timber and woods, that "all previous Acts and Orders were rendered obsolete by "Act XVII. of 1870."

* Board's Proceedings, No. 5,001, of 22nd July 1870.

3. Under this ruling, I am of opinion that Band Instruments are liable to duty, as no provision is made for passing them free under Act XVII. of 1870.

4. If therefore the charge is to be borne by the State, the Custom-house should collect the duty, leaving the

† Contained in Board's Proceedings, No. 1,367 of 2nd March 1869. amount to be submitted for sanction of Government in the proper department

under the terms of the Order† of Government of India, dated 2nd February 1869, No. 803. As I have some doubts on the point, I request the Board's instructions.

—

From the same officer, dated 10th November 1870, No. 1,102.

In continuation of my letter, No. 1,041, of 25th October 1870, I have the honour to forward copy of a letter, dated 8th November 1870, from Messrs. Arbuthnot & Co., applying for refund of duty on a case of Band Instruments, and to request the Board will be good enough to pass early orders on the subject.

—

ENCLOSURE No. 1.

From Messrs. ARBUTHNOT & Co., to the Collector of Sea Customs, dated Madras, 8th November 1870.

WE have the honour to inform you that duty, Rs. 28-8-0, was charged on an Overland case of Band Instruments cleared by us yesterday from the Custom-house for the 13th Madras Native Infantry. We now enclose a certificate from the Officer Commanding, by which you will observe that the Instruments are *bona fide* the property of the Band of the Regiment; the Duty Bill should therefore be cancelled.

—

ENCLOSURE No. 2.—Certificate from the Officer Commanding 13th Regiment, Native Infantry.

—

SUBMITTED for the orders of Government.

2. The Board do not suppose that the Order of the Government of India to which the Collector of Sea Customs refers was meant to rescind the special exemption accorded to Army Clothing, etc., (pages 24—26) Sea Customs Manual, Article 2—5, 18, 31, 36, 39—41, 44, and 45.

2

*Proceedings of the Madras Government, Revenue Department,
3rd February 1871.*

3. With regard to the present case, the Board resolve to sanction the refund of the Import-duty collected on Band Instruments imported for the 13th Native Infantry, namely, Rs. 28-8-0.

No. 45. ORDER THEREON, 3rd February 1871, No. 228.

Separate Revenue, No. 3.

Customs.

THE Government observe that all that is stated in the letter from the Secretary to the Government of India to which the Collector refers is that all

previous Acts and Orders *on the subject* (namely, of levying Customs-duty on Pipes, Staves, and Casks) were rendered obsolete by Act XVII. of 1870.

2. The Government do not suppose that a mere change in Tariff values for duty was intended to cancel all previous rulings of the Government of India as to special exemptions from Customs-duty, such as that given by them in the case of Regimental Band Instruments.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th November 1870.

Read the following letters:—

From J. H. BLAIR, Esq., Collector of Sea Customs, to the Acting Secretary to the Board of Revenue, dated Madras, 25th October 1870, No. 1,041.

I HAVE the honour to bring to the Board's notice that Band Instruments for the use of a Regiment are exempt from Customs duty under the rule at page 11 of the Sea Customs Manual.

2. It has been ruled by the Government of India on a reference* made on the question of charging duty on timber and woods, that "all previous Acts and Orders were rendered obsolete by Act XVII. of 1870."

3. Under this ruling, I am of opinion that Band Instruments are liable to duty, as no provision is made for passing them free under Act XVII. of 1870.

1. If, therefore, the charge is to be borne by the State, the Custom-house should collect the duty, leaving the amount to be submitted for sanction of Government in the proper department under the terms of the Order† of Government of India, dated 2nd February 1869.

No. 803. As I have some doubt on the point, I request the Board's instructions.

From the same Officer, dated 10th November 1870, No. 1,102.

In continuation of my letter, No. 1,041, of 25th October 1870, I have the honour to forward copy of a letter, dated 8th November 1870, from Messrs. Arbuthnot and Co., applying for refund of duty on a case of Band Instruments, and to request the Board will be good enough to pass early orders on the subject.

ENCLOSURE No. 1.

From Messrs. ARBUTHNOT AND CO., to the Collector of Sea Customs, dated Madras, 8th November 1870.

We have the honour to inform you that duty, Rupees 28-8-0, was charged on an Overland case of Band Instruments cleared by us yesterday from the Custom-house for the 13th Madras Native Infantry. We now enclose a certificate from the Officer Commanding, by which you will observe that the Instruments are *bona fide* the property of the Band of the Regiment; the Duty Bill should therefore be cancelled.

(True Copy.)

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

ENCLOSURE No. 2.—Certificate from the Officer Commanding 13th Regiment, Native Infantry.

SUBMITTED for the orders of Government.

2. The Board do not suppose that the Order of the Government of India to which the Collector of Sea Customs refers, was meant to rescind the special exemption accorded to Army Clothing, etc., (pages 24—26) Sea-Customs Manual, Article 2—5, 18, 31, 36, 39—41, 44, and 45.

3. With regard to the present case, the Board resolve to sanction the refund of the Import duty collected on Band Instruments imported for the 13th Native Infantry, viz., Rupees 28-8-0.

(True Copies and Extract.)

Acting Secretary.

To the Acting Secretary to Government, Revenue Department,
with two enclosures.

„ the Collector of Sea Customs, Madras.

Copy to the Accountant-General.

Exd. T. Cartledge.

REVENUE.

BOARD OF REVENUE.

10th February 1871, No. 298.

FEBRUARY.

NO. 44-45.

Band Instruments of 13th Regiment,
submitted for sanction of Board of Revenue,
for refund of duty on them.

May 15. 1808

McNeill
Collector

Line along base of hills
new selected by the Collector
of Travancore and the
Baron of Travancore.

by Mr MAC GREGOR
Line along crest of hills proposed
by Travancore boundaries
2 fixed points acknowledged to
Dotted line of direction between

I, II, III &c are the tracts measured
by Mr MAC GREGOR

British territory
Travancore territory

TRAVANCORE

Sivakanyam

Panigudi

Panigudi

Sattargulam

Panigudi
McNeill

Ayamadam

Panigudi

Road No 4

Road No 10

Trunk Road No 4

Trunk Road No 10

Trunk Road No 10

Trunk Road No 10

Trunk Road No 10

Trunk Road No 10

Trunk Road No 10

SKETCH
of the
Boundary Line between
Tinnevely & Travancore

Ponbakkulam

Road no 4

Valluvu

Travellers Bungalow

Road No 61

Haripadumale

Danigudy

Virapudian

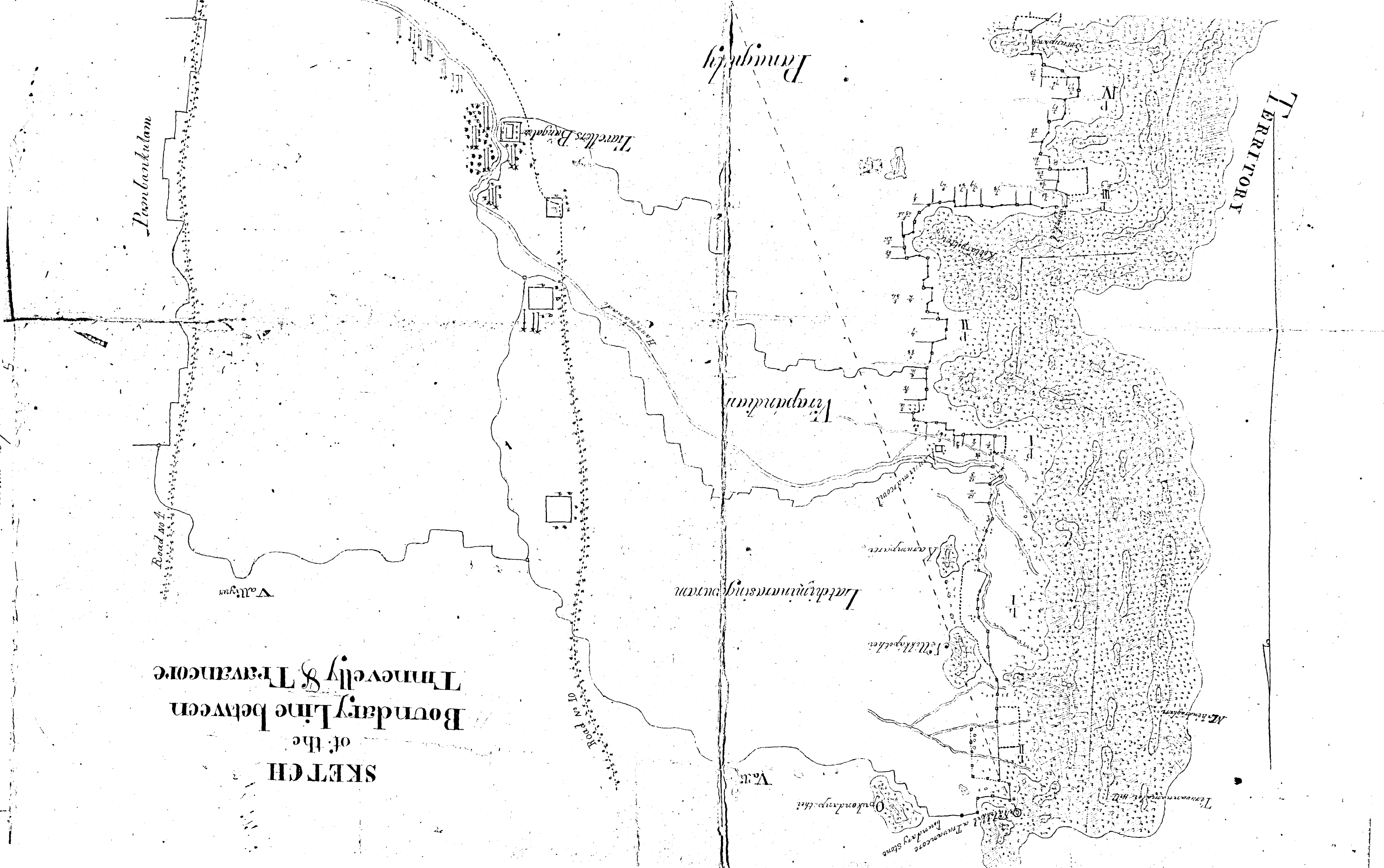
Lathiyinwasinguram

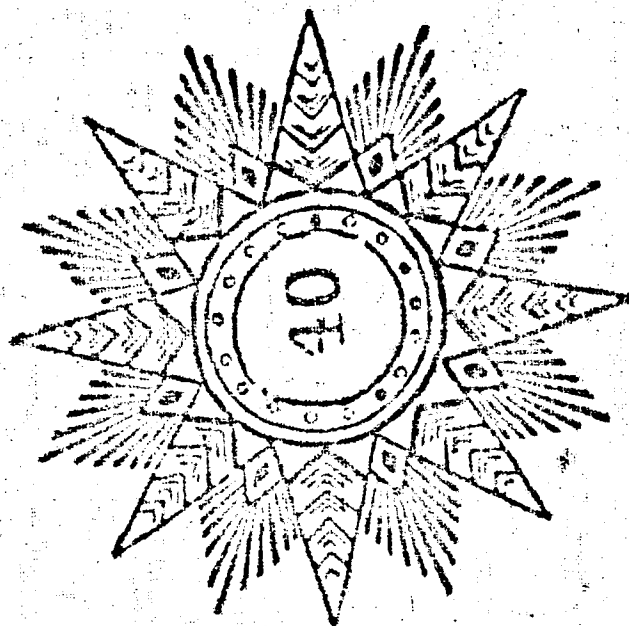
Kanniyur

Willypohu

Travancore Boundary Stone
Oukondaputhi

TERRITORY





Letter No 1700/89

Proceedings of the Board of Revenue
dated 14th November 1870.

No 1041. Read the following letters.

From, J. Hunter Blair Esq^{re},
Collector of Sea Customs.

To, J. Grose Esq^{re}
Ag. Secretary Board of Revenue

Sir,

I have the honor to bring to the Board
notice that Band Instruments for the use of a
Regiment are exempt from Customs duty
under the rule at Page ¹⁴⁰ 14 of the Sea Customs
Manual.

Perhaps

2. It has been ruled by the Government
of India on a reference made on the question
of charging duty on Timber and Woods that
"all previous Acts and Orders were rendered
"obsolete by Act ~~XXII~~ of 1870".

3. Under this ruling I am of opinion
that Band Instruments are liable to duty
as no provision is made for passing them
free under Act ~~XXII~~ of 1870.

4. If therefore the Charge is to be born
by the State the Custom House should collect
the

duty, leaving the amount to be submitted for
action of Government in the proper depart-
ment under the terms of the Order of Government
India dated 2nd February 1869, No 803. As
I have some doubts on the point, request the
Board's instructions.

Custom House } I have tea
No 25th October 1870 } 1870 J. Hunter Blair
Collector Sea Customs.

No 1102.

Sea Customs House
Madras 10th November 1870

From,
J. Hunter Blair Esq^r/re
Collector Sea Customs

To,
J. Grose Esq^r/re
Actg Secretary to the
Board of Revenue

In continuation of my letter
No 1041 of 25th October 1870, I have the
honor to forward copy of a letter from
Messrs Arbuthnot & Co applying for
refund of duty on a case of Band In-
struments and to request the Board
will be good enough to pass early orders
on the subject.

I have tea
1870 J. Hunter Blair
Collector Sea Customs.
Submitted

Submitted for the orders of
Government.

The Board do not suppose that
the Order of the Government of India
to which the Collector of Sea Customs re-
fers was meant to rescind the special
exempt accorded to Army Clothing &c
(pages 24-26 Sea Customs Manual Articles
2-5, 18, 31, 36, 39-41, 44 & 45).

With regard to the present case the
Board resolve to sanction the refund of the
import duty collected on Band Instruments
imported for the 13th Native Infantry, viz:
Rupees 28-8-0.

True Copies & Extracts.

J. Grose
Acting Secretary

For
The Actg Secretary to Government
Revenue Department
with two enclosures.

C. J. [Signature]

Madras 8th November 1870.

7

To
The Collector of Sea Customs
Madras
Sir,

We have the honor to inform you that
duty Rupees 28-8-0 was charged on ^{an} ~~over~~
land case of Band instruments cleared by
us yesterday from the Custom House for
the 13th E. M. V. I. we now enclose a
certificate from the Officer Commanding
by which you will observe that the in-
struments are bona fide the property
of the Band of the Regiment. the duty
bill should therefore be cancelled.

We have tea
Signed Arthur D. H. C.

True Copy
Signed J. Hunter Blair
Collector of Sea Customs

True Copy
J. G. Gole
Acting Secretary

E. A. Humphreys

No. 11 July 09 1838-
11 July 70-50-

Ministry

Recd 1870 Sept 14
No. 3532

Proceedings of the
Board of Revenue

Dated 14th November 1870
No. 14
Received 15th
Oct 2nd 1870

To Land & Survey duty,
collected on Road instrument
imported from 13th E. M. V. I.
Letter from Col. de la Cour
regarding certain instruments
as regards, submitted to
Board.

Oct 28 1870 3rd July

035 July 1870 25 84

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 3rd January 1871.

Read the following ~~letter~~ Proceeding

of the Board of Revenue.

A.C. 14. November 1870.

Submg. letter from Col^l of
Sea Customs requesting certain
instructions as regards refund
of import duty collected on
Band Instruments imported
for N^o. 13 Native Infantry.

The Govt. observe
that all that is stated
in the letter from the
Secretary to the Govt. of
India to which the
Collector refers is that all
previous acts and orders
on the subject (viz. of

LOS

M

Recd. 3532/70

Enclosure in Proceedings
of the Board of Revenue
to the Acting Secretary to
Government, Revenue De-
partment, dated 14th &
November 1870.

Pro. 3532/70 (2.2.71)

levying customs duty on Pipes
Staves and Casks) were
rendered obsolete by Act of
1870.

2. The Govt do
not suppose that a mere
change in Tariff values for
duty, was intended to
cancel all previous rulings
of the Govt of India as
to special exemptions
from Customs duty,
such as that given by
them in the case of Regi-
mental Band Instruments.

L.B.

14 Feb 1870
William E. G. G.

Left
Register of
Post Office on Board
Merrimack for
13 Oct. 1864

Chas.
H. H.