

REVENUE DEPARTMENT,
FORT ST. GEORGE,
23rd November 1871.

No. 248.

No. 1,998.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Miscellaneous.

Return No. I. Assessments under Part IV. in three parts, and a General Return.
Do. „ II. Assessments on Servants, Companies, etc.
Do. „ III. Assessment under Schedule I.
Do. „ „ Classification of Companies.
Statement of Assessments remaining to be made.
General Districtwar Statement of original Assessments and Modifications.

SIR,—With reference to your Under-Secretary's Memorandum dated 4th June 1870, No. 732, I am directed to forward herewith Statements of Income-tax assessments for the whole year 1869-70 as per margin, together with an explanatory letter from the Board of Revenue, dated 15th November 1871.

I have the honour to be,

Sir,

Your most obedient servant,

(Signed) W. HUDLESTON,
Secretary to Government.

Ed. F. R. Bantleman.

Harar

11th Nov. 71

Hyde & Huddleston

Many thanks for
your note, if I can possibly
find time I will call in at
your office to day, but whether
I do or no, I wish to put what
I have to say in writing, at what
has now occurred shows in the
kindness of having done so.
After my conversation with
Arthur in 1875. But for
that there would have been
no record of the former
laillion of my appearance
in the paper, and the matter would
have rested on mere memory

The ingredients of the Laffum
from most, concentrated as
they are, touch very personal
in the ~~man~~ ~~and~~ ~~perfect~~

2

is nearly that I was
in possession of the
document also. I was
in possession which I gave
the Pleader was, I have
it perfectly correct.
I submitted the
document to the
fact, and
the alleged fact, was
falsified at the trial.
I was not to be taken
into account, as it turned
out to be a mere accident
of the late Pleader and
the late Pleader. Had
the facts as they appeared at
trial, been laid before me,
I can assure you I should
not have signed the document
had not mind been so
that no of claims or other
property.
But this is entirely
the matter. They have

opinion which for Mr. Minister
did not operate as the slightest
to my receiving a statement
on the point, after I had
sent to the Government Pleader
and during the best I could to ensure
success, even if I had the
right opinion against the
validity of his claims.
When I advocated his cause
I was not in any way a
Government agent, and I had
no power to sign his name
in this case before I came
to the point.
I was expressly permitted
to act as counsel for the
Minister, as appears from
the documents, and my
It was clearly wrong
for me to be constantly
in Government at such
in the cause for the
be a

means in my power. I have
suggested an appeal would
have been a strange way of
doing it. The government never
consulted me in regard to the
propriety of appealing, or on
any point connected with the
case. They could not. Even
if I had not appeared for the
petitioner, the matter was
not in their very power, but
entirely within the every day
business of the government. There
was a plenty of precedent
in which, except in very
extraordinary cases, such as the
Harrison case, Rogers case,
and others, Pleaders and not
attorneys were called upon to
advocate judicial acts and
the government, and acts and
proceedings throughout.

It is honorable to
the Historical Society.
In the Civil Cases, they appear
as advocates, friends
of counsel, and pay him a
fee which they never do when he
appears for them as advocate
private.

I make no doubt that a
reference to the Records will show
that the first consulted the
Attorney on the question of appeal
and that he advised the
appeal.

Whether the first was aware
that I intended to appear before
the Privy Council on the appeal
I have no means of knowing.
I presume that they must have
known I made no secret of my
intentions.

As a matter of fact I
did appear. See the Privy

No. 1998

To

THE SECRETARY TO THE GOVERNMENT OF INDIA.

Financial Department

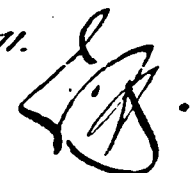
Sir, With reference to your
Under Secretary's memorandum
dated 4 June 1870 No. 732, I

am directed to forward
herewith the ~~the~~ Statements of

Income tax assessments
for the whole year 1869-70
as per margin, together with

~~the~~ explanatory letter from
the Board of Revenue dated

15 November 1871.



23 November 1871

Return No. I Assessments under
Part IV in three
parts and a general
return.

D. No. II Assessments on
Servants, Companies &c.

D. No. III Assessments
under Schedule I.

D. D. Classification
of Companies.

Statement of Assessments
remaining to be made.

General District War statement
of original assessments
and modifications.

3 1991

*Proceedings of the Madras Government, Revenue Department,
23rd November 1871.*

No. 249. Read the following Proceedings of the Board of Revenue, dated 18th October 1871, No. 4,416:—

Read the following letter from the Acting Collector of Sea Customs, Madras, to the Acting Secretary to the Board of Revenue, dated 23rd September 1871, No. 903.

I HAVE the honour to acknowledge the receipt of the Board's Proceedings, Miscellaneous No. 2,938 of 21st August 1871, calling on me to report on the question of reducing the Tariff valuation and the rate of duty on flour, and requesting me to ascertain the views of the Chamber of Commerce on the subject.

2. In reply, I beg to forward copy of a letter from the Chamber of Commerce, dated 12th September 1871, deprecating the present rate of duty on flour, and hope that it may be reduced to the registration fee of one per cent.

3. I concur generally in the views expressed by the Chamber on the subject, except as regards the valuation of flour. The wholesale market-value of this article in Madras, for the last three years, has ranged from 25 to 30 Rs. per barrel of 200 lbs.

4. With regard to the statement of the Chamber that "it is difficult to utilize the imported flour in bread-making in India," I can only say that I have seen excellent bread made in this country from imported flour, although it is true that flour made from Indian wheat will, from some peculiarity inherent in it, not ~~make good bread, and hence the use of "Rolong" Indian wheat I believe~~

contains a large quantity of gluten, and when ~~rolled~~ wheat I believe contains a large quantity of gluten, and when ~~rolled~~ wheat I believe of "toddy," and remains an unleavened mass.

5. The duty collected at this port on flour imported, for the last three years, is shown in the margin, and I am of opinion that a reduction in the rate of duty on this article will not entail any appreciable loss of revenue, so far as this Presidency is concerned.

	RS.
1868-69	1,310
1869-70	3,471
1870-71	1,237

ENCLOSURE No. 1.

From the Chairman, Chamber of Commerce, to the Acting Collector of Sea Customs, dated Madras, 12th September 1871.

WITH reference to the Proceedings of the Madras Government, Revenue Department, 14th ultimo, No. 65, and to your covering letter of the 22nd idem, I have the honour to state that the Chamber unite with Messrs. Rennie, Scovell & Co. of Bombay in deprecating the present rate of duty, namely, 7½ per cent., upon the Tariff valuation of imported flour.

2. But, while regarding that duty as oppressive and the Tariff valuation as exorbitant, the Chamber are not satisfied that the reduction of the former to a merely nominal impost would have the effect of encouraging the importation to any large extent (except in seasons of local scarcity) of flour from America, Europe, and Australia. Messrs. Rennie, Scovell & Co. appear to have overlooked the circumstance that in India bread, such as is consumed by Europeans, is not made of what is usually known and imported as "flour." The practice is to grind the wheat in hand-mills, and to sift it several times until the powdered kernel of the wheat has been obtained apart from the bran and black flour refuse. This kernel thus pulverised is known as "Rolong," and is used exclusively in this country in the making of bread; and the refuse flour with the bran is given as part payment to the workmen by whom it is made into twists and cakes for native

Subject as stated in far

*Proceedings of the Madras Government, Revenue Department,
23rd November 1871.*

consumption. It is a well known fact that the elimination of the bran seriously detracts from the wholesomeness of the bread; but the ordinary imported flour is liable to the same objection as is fairly alleged against "Rolong."

3. The reason why the "Rolong" of the wheat is used exclusively in bread-making appears to be that, in practice, it is found to work much better with the cocoanut toddy employed in fermentation than would be the case with whole-wheaten flour; hence the difficulty that is experienced in utilizing in bread-making in India. The imported flour which, in the places of its production, is fermented with malt yeast, a commodity that is not yet obtainable in India, and which could hardly be imported with safety.

4. The abolition of the duty on flour would unquestionably, in seasons of scarcity as last year when local wheat commanded double the prices now ruling, facilitate the importation of flour to a larger extent than is now practicable; and as the revenue on the flour now imported must be small, the Chamber would be glad to hear that the Government of India have complied with Messrs Rennie, Scovell & Co.'s suggestion. The Government being their own bakers, and being by far the largest producers of "Rolong" bread in the country, the advantage to them of having, in seasons of scarcity, access to better supplied flour markets than now exist at such times is a strong reason why the Import-duty on flour should be reduced, on public grounds, to a nominal rate.

SUBMITTED to Government, with reference to their Order No. 1,357, dated 14th August 1871.

2. The Board entirely concur with the Chamber and the Collector as to the propriety of reducing the duty levied on the importation of flour; but the Tariff valuation is fair enough for Madras.

3. As to the separate question of the flour being suitable for making bread, they resolve to request the Commissary-General to favour them with the opinion of the Government Baker. They are inclined to agree with the Collector.

No. 250.

ORDER THEREON, 23rd November 1871, No. 1,999.

Separate Revenue, No. 14.

Customs.

ORDERED to be forwarded to the Financial Department of the Government of India, with reference to the letter from that department, dated 31st July 1871, No. 2,473.

2. The Government concur in the Board's view of the subject as stated in paragraph 2 of the foregoing Proceedings.

3. The Commissary-General's reply to paragraph 3 should, when received, be laid before Government.

(True Extract.)

(Signed)

W. HUDLESTON,

Secretary to Government.

To the Board of Revenue.
,, the Chamber of Commerce.

Exd. F. R. Cattleman.

No. 1999.

Revenue Department.

PROCEEDINGS of the MADRAS GOVERNMENT

the following

THE MADRAS CHAMBER OF COMMERCE.

MADRAS, 18th October 1871.

W. Hudleston Esq
Secretary to Government
Coltacamund

Sir,

I have the honor to
close a copy of the Chamber's
letter to the Collector of Sea Customs
in reference to your Official
Memorandum of the 16th instant.

E-18: Oct 1871 (14416)

Ordered to be forwarded
to the Financial Dept.
Govt of India, with
reference to the letter from
Dept. dated 31st July
No. 2473.

2. The Government
Concur in the Bd's view of the
Subject as stated in par.

Proceedings of the Madras Government, Revenue Department,
23rd November 1871.

consumption. It is a well known fact that the elimination of the bran seriously detracts from the wholesomeness of the bread; but it is fairly alleged against "Rolong."

3. The reason why the "Rolong" be that, in practice, it is found to be tation than would be the case with in utilizing in bread-making in India is fermented with malt yeast, a cereal hardly be imported with safety.

4. The abolition of the duty when local wheat commanded double the larger extent than is now practicable the Chamber would be glad to hear Rennie, Scovell & Co.'s suggestion the largest producers of "Rolong" seasons of scarcity, access to better reason why the Import-duty on flour

SUBMITTED to Government
August 1871.

2. The Board entirely propriety of reducing the duty valuation is fair enough for

3. As to the separate suitable for making bread favour them with the order agree with the Collector

No. 250.

ORD

Separate Revenue

Customs

2. The Government paragraph 2 of the foregoing

3. The Commission be laid before Government

To the Board of Revenue.
" the Chamber of Commerce.

Exd. F. R. Cattleman.

Revenue 1871 Sep
No 3376

from
The Secretary
Chamber of
Commerce
Madras

Dated 18th
Recd. 23rd Oct 1871

W. J. S.

Enclosing copy of the
Chamber's letter to the
Coll. of Sea Customs &
guarding duty on
imported flour

Revenue Department.

No. 1999.

PROCEEDINGS of the MADRAS GOVERNMENT

Under date the 23rd November 1871.

Read the following

Board of Revenue

Submitting letter from
Coll. of Sea Customs and
Chamber of Commerce Madras
regarding reduction of Import
duty on flour & tariff valuation
of this article. 8th Dec.

(H. E. 18: Oct 1871 134416)

Ordered to be forwarded
to the Financial Dept.
of the Govt of India, with
reference to the letter from
that Dept. dated 31st July
1871 No. 2473.

2. The Government
Concur in the Bd's view of the
Subject as stated in par.

2 of the foregoing Proceedings -

9991
The Commissary

General's reply to
para 3, should, when
received, be laid
before Govt.

L.B.

14 To the Board of Revenue
1 - The Chamber of Commerce

2 - The Chamber of Commerce

3 - The Chamber of Commerce

4 - The Chamber of Commerce

5 - The Chamber of Commerce

6 - The Chamber of Commerce

7 - The Chamber of Commerce

8 - The Chamber of Commerce

9 - The Chamber of Commerce

10 - The Chamber of Commerce

11 - The Chamber of Commerce

12 - The Chamber of Commerce

the

052-6407

*Import duty and
tariff valuation
of Flour.*

REVENUE DEPARTMENT,
FORT ST. GEORGE,
23rd November 1871.

No. 251.

No. 2,000.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Separate Revenue, No. 15.
Customs.

31st July 1871, No. 2,473.

SIR,—With reference to your Under-Secretary's letter marginally noted, I am directed to forward the accompanying Proceedings of the Board of Revenue, with letters from the Collector of Sea Customs and the Chamber of Commerce,

on the question of reducing the Tariff valuation of flour and the rate of duty levied on importation.

2. It will be perceived that the Board's recommendation is limited to the reduction of the Import-duty as they consider the Tariff valuation of the article to be fair enough for Madras, and this Government concur in the Board's view.

I have the honour to be,
Sir,

Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary to Government.