[illegible] whatever
[illegible] upon the 14 of the Act
A[illegible] of Act XIII of 1857 in respect of
[illegible] duty of 3½ per cent on
Indigo & [illegible] the said
"dyeing and colouring materials"
[illegible] suggested by me
that dyestuffs had been
enabled to evade this import
duty.

I should mean have avoided
the question proposed by you
in Parl[illegible] at your letter above
mentioned. It appears to me
clear to have been the intention
of the Legislature that the
word goods in Section 13
of Act VII of 1844 should be
interpreted as referring to
dutiable goods only.

I have therefore the
honour to request that you
will, if you concur with
the opinion expressed by me
in

THE Board resolve to request Government to refer this correspondence for the opinion of the Advocate-General on the point raised.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

To the Secretary to Government, Revenue Department,
with one original enclosure.

Copy to the Collector of South Arcot.

Nov: 1791/72

Exd. T. Cartledge.

1872.

Board of Revenue,

MADRAS.

PROCEEDINGS, 6TH FEBRUARY 1872, No. 306.

Encl.

Received

FEBRUARY.

No. 306.

Indigo leaf.—Letter from Collector of South Arcot, forwarding report of Acting Head Assistant Collector relative to seizure of certain bandy-loads of—and inquiring whether the word "goods" in Section 15 of Act VI. of 1844 is meant to include goods not liable to duty, submitted to Government with request to obtain opinion of Advocate-General on the point raised.

"goods passing into × × foreign territory
"and to examine and ascertain the quantities
"and kinds thereof, and such goods shall
"not be allowed to pass across the frontier
"line &c × × until the owner or person in
"charge thereof shall produce and deliver a
"certificate showing that the customs duty
"leviable thereupon has been paid in full."
This section therefore seems also to refer
only to dutiable goods

3 Now Genl Cameron
writes an article liable to import duty on
the 18th Nov: last when these Cartouches
were seized, and I do not consider that
there can be a clandestine passing of
articles not liable to duty, and therefore
the Indigo leaf cannot be
stopped and alleged merely because it
may really have been intended from
Rajhat village and not for the French
village adjacent to it

4 The man in charge of
the Indigo leaf admitted that it was going
to the Rajhat village of Mallathon but
pleaded that passes to convey this
material to the French village of Yanaon

close

close to Mallathon, and subsequently
his brother, who was despatching the
leaf, said it was going to Yanaon upon
5 Mr Chamberlain held an
enquiry into the matter, and with the consent
of the 2 traders, sold the Indigo leaf by
Auction and realized 242 Rs, which sum
is now kept in deposit
6. They subsequently petitioned 105
the French Govt about the matter who wrote
to me asking to have not only the sum
realized returned, but payment of
compensation for loss by the sale, interest
&c, in all demanding 500. I refused
the Governor's letter to Mr Chamberlain 6)
for report and the copy now enclosed is
his reply.

) He thinks the "leaf" consignment
be confiscated if the passing was
clandestine, which he considers
it was, I do not agree with him
on that point for the reason stated in
para 3 of this letter, but as the word
"goods" standing alone leaves room
for doubt, I request I may have
instructions sent me as soon as

possible

Revenue Department

Proceedings of the Madras Government
Read the following Proceeding

of the Board of Revenue

Requesting Govt to refer correspondence relative to seizure of certain bandy loads of Indigo &c & opinion of Advocate General } (N. 8. 13th February 1872)

Order thereon 17th February 1872 No 105

Resolved accordingly
that these Proceedings be referred to the Acting Advocate General, through the Govt Solicitor, for his opinion
(True Extract)

J. Thornhill
Secy to Government

To
The Govt Solicitor
with original enclosures
to be returned.

forwarded for disposal of the case
S. Asst Collr's Office
Camp Kranthalatheru
22nd Jany 1872

Collector.

The Board realize
to request Govt to refer the correspondence
for the opinion of the Advocate Genl
on the points raised.

(True Copy Extract)

Secretary

The Secy to Govt Revenue
with original Enclosures

No. 3.

7
Rum.

Shelby Head of Collector of
South Coast.

To.

H. M. Trasher Esqr.
Collector of South Coast.

Sir.

With reference to your letter
No. 2 dated 6th Instant I have the
honor to inform you that I am ad-
vised by the Judge Court in Session
at Pinkellon Officers to construct the
2 Lighters in question.

2 The Carpenters Tools and
other Requisites Stock in use Required
were in Pinkellon.

3 The Iron Chains of Collection
Iron Second Hand Composition Nails
Coal Stock in use Recently Received
from the Dutch Colleges of Coast and
the English Colleges of Collection

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that some Carts might be expected to pass the Passport Station with Track Passes for the Village of Paramacoyam the real destination of which was Pallathoor.

4 Accordingly on the morning of 18th December One Chellapah Chetty made his appearance at the Passport Station with 12 Carts Cattle with said pass Track, for which he presented Track Passes given by the Police at the out Post in which it was stated that there 2 Carts were going from the English Village of Koonnadoo to Pallathoor. For which 10 Carts he applicated the Track Passes enclosed which pursuant to the presented for the Conveyance of 8 & 1 Carts of Liquor Arak respectively from the French Village of Paramacoyam Chetty Kuben & Packapah to the French Village of Karaicaul.

5 The said Chellapah Chetty appearing to be in a great hurry to proceed, & entertaining suspicions as to the real destination of the 10 Carts carried by Track passes the Passport Examined the passes, & seeing that they were made out in the name of Packaya Chetty and Parasurama Chetty he asked Chellapah what his name was, on which he told the Queen that it was Chellapah Chetty. The Queen then enquired whose Packaya Chetty & Parasurama Chetty were to which he replied that they were his elder & younger brothers respectively & that he was in charge of the Carts.

6 The Queen thereupon asked him where the Carts were going, and he replied that they were all going to Pallathoor, and the declaration was taken from him to that effect after he had

12. The inference therefore to be drawn from this is that Chellapah Chetty was early the agent accredited by Pachaya Chetty to convey the pearls to a destination which it is scarcely credible could be unknown to the former and this seems the more probable as Chellapah Chetty is admitted by Pachayah Chetty to be his pearls although he denies that he indeed such in question was common property, which denial (being of course untrue,) but for which circumstances another suggestion

13. Again Pachaya Chetty states that Chellapah Chetty cannot read or write, therefore did with whom or where the pearls were left

Seeing -

14. The inference to be drawn from the whole circumstances is rendered

apathy

exactly the opposite to that put forward by Pachaya Chetty. For it renders it still more probable that Chellapah Chetty should have been informed precisely where the pearls were going whilst the accounts to any second would satisfactorily for the revelation of their real destination, or if he did know that the French papers were granted for Pondicherry it is highly improbable that he would have declared that the pearls were going to Bellary and his subsequent adherence to his original statement after the discovery had been proved out to him so clearly explained by the subpoenaed that he was either afraid or unwilling to retract his original assertion.

15 Another statement of Pachaya Chetty's was that by agreement it was that his instructions were

Both his Carts & cattle should
be detained by one Peon appointed
Sunday, or holiday in Nellathoor,
and has a factory in that Village
and also in the adjoining Trichy
Village of Travancore
16. Now there can be very
little doubt that an extensive
system of smuggling takes place
between these 2 Villages and is
protected by the Factory Chitty
here at Nellathoor, which Secondary
Peon or Chitty factory in Travancore
which keeps for storing up the
Cloth and Cotton which he has and
receives these Goods in Nellathoor.
He has now that fact fully
proved after to have the
Cloth and Cotton that he and his
Peon really received the Cloth
in the Chitty factory at Travancore
Goods delivered by Peon Pratan
Peon, & supplied the Company with
Pratan

Pratan Jamaby who Produced
on a Cart to Cloth Goods & Cotton
Thereon Both the Peon & Cart
Were a much greater distance
from this in Travancore than in
Pondicherry Therefore it seems
probable that the intention of
the owners of the said Cart was
really to convey it to Nellathoor
to be worked up, as it could
there be transported Travancore
free of duty, whilst the factory
in Nellathoor, which
is stated to be a Bijoux Con-
cern, stands the Partners in greater
17. Deposition upon Oath
from one Ramaswamy Chetty
at the same time, but for the
Confusion of Confusion it will
be more convenient to take with
that of Nellathoor Chetty, who
was examined Separately after
Oath for a deposition, which
did not make his appearance
to

Dared Kelly forwarded a petition
dated the 4th May last from
Cane to inform the Chellakah
Chetty before he appeared in my
office, and therefore if the
Statement of Chellakah Chetty
be true, their own Accounts
agents informed the Dasyer Cancen
that the Carts were going to
Nellethoor.

28 Ball Cooroo stated afterwards
to stated that he asked the Carters
and the Dasyer station where the
Carts were going to that they
informed him the Carts were
going to Nellethoor on the Steamer
of which information he declared
Nellethoor as their destination
to the Cancen.

29 Mr. Ackland Retd Cancen
proceeded through the Dasyer stations
before, which is a fact known
to the Cancen states that Chellakah Chetty
after

after passes through the Station
and declared further on cross-examination
himself further by stating, that
he never told Dasyer Cancen
where the Carts were going to
and immediately after answered the
question put to the deponent truly
by him to the Cancen Altogether.

25. His answer therefore to
the Examination cannot be
= implicated Shuffling and he was
evidently Straffling to make
his statement correspond with that
given 3 weeks before by Ramaya
Chetty and Varadarajan Chetty.

26. Varadarajan Chetty stated
that he saw the Chellakah
Cart to one of the Carts belonging
Cornan telling him that he
owned other Carts to any of the
Carters officers who were there
present and that he
merely [illegible]

29. ... Sonachand this day really
true, the Certificate would be become
have come forward at the Lazy
Station and declared that three
Carts accompanying Ramaswamy
Pillai on Varadarajan Chetty admitted
Pachaiyappan Chetty were going to the
same destination as those of Pachaiya
Chetty, there Canthe and Doraikkannu
that the Carts pertaining also were
going to Chellapalli Chetty, and
that the joint destination of the
two Carts was established beyond
slightly probable as Varadarajan
Chetty's Carts had been
prepared for the sole purpose
Pachaiyappan Chetty and
Pachaiyappan Chetty and Ramaswamy Pillai
Pachaiyappan Chetty and Ramaswamy Pillai

28 ... Pachaiyappan Chetty
and Ramaswamy Chetty Complaint
to be in the custody of the Police
as is attached by the Declaration
to that effect, from the

circumstances above detailed it
is abundantly evident that there
was a strong a prima facie
case against them, that the
Customs Authorities were fully justified
in detaining the Cargo pending the
institution of a full enquiry into
the matter.

29. ... You will see therefore
that the petition to the French
Government is a most unfounded
statement of the case. The delay in
referring it to you for final orders
was owing to a desire on my
part to keep the matter thoroughly
and fair to the parties concerned by
affording every
opportunity of affording every
explanation they could think of to put
before pertaining to you. I am
unable to prepare this report
between the 14th and 20th December
as I shall therewith of a course
prepare a letter

30 The Question therefore
for me to consider is whether
these words mean what the
Crown wishes to have "Records" and
"Registers" or the "Records" and
"Registers" mentioned in the
Clandestine Marriages" Act section
XIII act VI of 1864.

31 Upon inspecting the facts
set forth upon the Record it was
stated by the Petitioner of the
said Petition and Appellant
Challapah Pillay Secretary the
said Court to Pallathoor, and
deposed that there Can be no
doubt that the presentation of
such papers purporting that the
Registration of these Casts Births
and were the Tamil Villages of
Pallathoor from And Comelitte
are through the proper source
the Pointer in a Clandestine
Manner and that the said papers
are therefore liable to Confiscation

under

5

under the provisions of section XIII
Act VI of 1864

32 The Petitioner of the
Appellant has proceeded by the
French Government Statute Law
Ordinance, along the line of research
were the proper persons to obtain
the Certificates which could only
have been done if the Certificates were
seen proceeding in a different
direction to that in which they ought
to proceed to reach Pallathoor,
or if they diverged beyond Pallathoor
- confirm proceeding towards
Pallathoor, it is sufficient to
remark that if the destination
of the Carts were Pallathoor,
Nattandiyan were the proper
station at which the Customs Officers
were located, which they
had not that station in a Clandestine
manner, they were liable to
Confiscation for both the second

that

30 that to reach Hellaadhopoulo
from Vromolithia by a good
bridle road through the Kaphtha
Village of Kallathon to that where
the direct course would be
perceptible until after the
Pass had passed through the
Village where carts followed
closely from Cottiaes from ... a
distance of 20 or 30 yards. They
join the track described in
Captain Inglis's Report as
"en passant" with the
exception of the Cartmen, who knew
nothing of the road
35 Subsequently
I found upon enquiry that the
direction of the course of the
bridle path, although not
really to Vromolithia, was such
that by turning off from the latter
to those travelling the bridle
path would arrive at the
Village of Kallathon
Amounting to 16 24 returned
to them

36 I found it very convenient that
it became due on mature deliberation
and taking into consideration the
Nature of the Pass and the whole
Pass of the Case only to recommend
to consider that the usual destination
of the bridle path was Kallathon
and both Chellapah Chetty and
the Cartmen had been informed
of the same, but that Chellapah
Chetty had not been told of the
course of the Village entered in
the French Pass & therefore
suppose that afterwards he
Kallathon, on their leaving the
Carts, enquiring and further
perhaps that they might
station on their meeting or
passing that the French Pass
would lead to Kallathon
35 The last supposition
would be that which
appear to facilitate upon

the Conclusion that he actually
was Clandestine or has stolen, with
him off (which he cannot be
seen today) he firmly believes
that the Truck Jars wanted here
ed for Pallathoor, which he
would have been considerably
alarmed at the attempt to pass
the ridge Road through the
Station free of payment which
could not positively have
been effected had Chellapah
for the suppression of the Cooly
which led him to enquire the
real circumstances of the Case, which
was declared by the Affirmations
from Kattabetty and the Truck
Jars Inserted by Collapah Chetty
&c. &c. &c. Should Chellapah
be seen with Truck Jars on
their Road to Kurrichy
he will be Kept
in the Jail as a Prisoner
which he hopes the Coy will
direct &c &c

to depend the Pledge which was
Pallathoor, since had it not
been for the same declaration
of Chellapah Chetty / which
could scarcely have been expected
therewith would have escaped
confiscation. unless indeed
it had been the intention of the
Queen to follow the course in
case Chellapah Chetty had
stated that the Carts were foreign
& Clandestine.

37 The estimated value,
the ridge as stated by the French
Government is just double its
real value.

I have &c
(Signed) G. Chamberlain
A.P.A. of the 4th Cutcherry

/ True Copy /

Pudukkottai
18th January 1892.

J. M. Gavin.
Collector

Opinion.

I am of opinion that Indigo Leaf or Dust, if it is, as a fact, a material used for the purpose of dyeing or colouring, is a dutiable article under Act XIII of 1871, Schedule A, 11; and that, as such, it would, when brought by land from a Foreign European Settlement situate on the line of Coast within the limits of the Madras Presidency, come within the purview of Section 8 of that Act, and might accordingly be regarded as "goods" within the meaning of Section 13 of Act VI of 1844.

(Signed) H. S. Cunningham.
Adv: Genl.
23-5-72.

(True Copy)
H. Sankaran
Government Solicitor.

Received 24th May 1872.
Rec: 1795/72

Ly Mr Wedderburn

1

Rec: 17 7/72

Enclosure in Letter from
the Govt Solicitor, Madras
to the Secretary to Govt
Madras, dated 25th
May 1872 No. 230.

Govt of Madras
No. 230