Proceedings of the Madras Government, Revenue Deparment, 30th October 1872.

No. 291. Read the following Proceedings of the Board of Revenue, dated 23rd October 1872, No. 2,053 :—

Read the following letter from A. MACGREGOR, Esq., Collector of Malabar, to the Secretary to the Board of Revenue, dated Calicut, 26th September 1872, No. 222 :—

I HAVE the honour to inform you that during a violent storm on the 3rd of May last, a vessel named The *Ramaprasad* sank in the port of Calicut, after paying duty for Goods taken on Board to the amount of Rupees 111-13-2.

2. The vessel had not received Port Clearance and had not left the port.

3. Purushothaman Kaduva, the shipper of the goods, has applied for a refund of the abovementioned duty, and I have the honour to request that the Board will sanction the same.

THIS application will be referred to Government. It will be seen by reference to the correspondence noted in the margin that it never has been settled what the practice of refunding shall be in such cases. The last reference made by the Board to Government was about to be submitted for the orders of the Government of India with the view to the adoption of a uniform rule, when it was ascertained that the lost cargo had been fully insured by the shippers from shore to shore. This native vessel was of course not insured; with "Ships foundering at sea," no refund is allowed on the ground that the shippers incurred only the ordinary mercantile risks. The question is whether any distinction is to be admitted in the case of a vessel foundering in Port, before taking out her clearance from the Custom House.

G. O. 18th September 1868, No. 2,420.
,, 30th idem, No. 2,513.
G. O., 28th October 1859, No. 1,459.

No. 292. ORDER THEREON, 30th October 1872, No. 1,510.

Separate Revenue, No. 25.
Customs.

THE refund is sanctioned on the understanding that the cargo was not insured.

(True Extract.)

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

To the Board of Revenue.
„ the Accountant-General.

Exd. F. R. Bantleman.

No. 3471

Rev: 1872. Dept

Board of Revenue,

MADRAS.

PROCEEDINGS, 23RD OCTOBER 1872, No. 2,053.

Dup 25 Oct 72

Encl.

Received 28

OCTOBER.

No. 2,053.

Refund of Export duty—amounting to Rupees 111-13-2, collected on goods shipped on board a vessel named The *Ramaprasad*, which foundered in the port of Calicut, in Malabar District, during the storm of May last.—Letter from the Collector requesting sanction for—referred to Government for orders.

With order
No 1570 - 30 Oct 72