

*Proceedings of the Madras Government, Revenue Department,  
26th April 1872.*

No. 282. Read the following Proceedings of the Board of Revenue, dated 9th April 1872, No. 563:—

Read the following letter from the Honourable D. ARBUTHNOTT, Acting Collector of Sea Customs, to the Secretary to the Board of Revenue, dated Madras, 20th March 1872, No. 211:—

WITH reference to the Proceedings\* of the Government of India, F. D. No. 1,225 of 16th February 1872, and the Board's order

\* Herewith returned. thereon, I have the honour to forward, copy of a letter†

† Dated 8th March 1872. from the Chamber of Commerce, stating that they are not in a position to offer an opinion on the question of exempting stick-lac from Import duty as the mercantile community are not interested in the importation of that commodity.

2. I beg to annex a Memorandum, showing the value of, and duty levied on, stick-lac during the past five years, from which it will be seen that the exemption of that article from Import duty, will not entail loss of revenue to any appreciable extent.

3. I concur with Messrs. George Henderson and Company of Calcutta, in the views expressed in paragraphs 3, 4 and 5 of their letter, recorded in the above Proceedings.

MEMORANDUM.

| 1866-67. |       | 1867-68. |       | 1868-69. |       | 1869-70. |       | 1870-71. |       | 1871-72. |       |     |
|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|-----|
| Value.   | Duty. | Value.   | Duty. | Value.   | Duty. | Value.   | Duty. | Value.   | Duty. | Value.   | Duty. | 1   |
| RS.      | RS.   | RS.      | RS.   | RS.      | RS.   | RS.      | RS.   | RS.      | RS.   | RS.      | A.    | P.  |
| 1,196    | 90    | 2,947    | 221   | 0        | 0     | 0        | 0     | Free     | 0     | 1,537    | 115   | 3 0 |

ENCLOSURE No. 1.

From R. O. C. C. WALKER, Esq., Chairman, Chamber, of Commerce, to the Acting Collector of Sea Customs, Madras, dated 8th March 1872.

As stick-lac is a commodity, in the importation of which, the mercantile community of this port are not interested, the Chamber are not, I am desired to state, in a position to offer, as solicited in your letter, under date, the 26th ultimo, an opinion on the question of exempting the article from Customs duty on importation.

(True Copy.)

(Signed) D. ARBUTHNOTT,  
Acting Collector.

SUBMITTED to Government with reference to the Chief Secretary's endorsement of the 21st February 1872.

2. The Board concur with the Collector of Sea Customs as to the desirability of exempting stick-lac from Import duty.

No. 283. ORDER THEREON, 26th April 1872, No. 679.

|                           |
|---------------------------|
| Separate Revenue, No. 17. |
| Customs.                  |

ORDERED to be forwarded to the Government of India, with reference to their Financial letter dated 16th February 1872, No. 1,225.

Proceedings of the Madras Government, Revenue Department,  
26th April 1872.

2. The Government concur with the Board and Collector in advocating exemption from Import-duty.

(True Extract.)

(Signed)

W. HUDLESTON,

Officiating Chief Secretary.

To His Excellency

The Governor General in Council  
(Financial Department)

Sir,

1. An application made yesterday to the Collector of Customs to pass inward <sup>tea</sup> certain sticklac from Singapore duty free has been refused under your order No. 2433 of 15<sup>th</sup> December/71, Financial Department.

2. That order (a copy of which is annexed for reference) would seem to have been passed under the supposition that sticklac is used for dyeing and colouring purposes.

3. We would draw your attention to the fact that sticklac contains a very small proportion of dyeing matter and that the chief article manufactured from sticklac is shellac which pays an export duty.

4. We submit for your consideration that an import duty on the raw material must discourage the manufacture of shellac & lac dye in India & will cause sticklac to be sent to England & other manufacturing countries, instead of being brought to India.

5. The revenue will thus lose an important receipt from export duty on the manufactured article, & the revenue from export duty on raw material will not be realized as it will be impossible to

import

import shikhar with a prohibitory duty on it

We have reason to believe that  
an order similar to that to which we refer  
was issued some time ago owing to re-  
presentations such as we now make, & we  
have to request the favor of your taking  
the matter into favorable consideration in-  
structing the collector of customs accordingly -

Calcutta  
8<sup>th</sup> Feb - 72

We are, Sir,  
Yr. Obedt Servant  
J. D. Henderson & Co

(Copy)

No 2435

Govt. of India

Fin. Dept.

Accts

Circular

Fort William, the 15<sup>th</sup> Decr

The Gov. Genl. in Council directs that the  
following articles in the list B of free imports  
which is attached to circular, No 1821 of 12<sup>th</sup> July

viz:  
33 Lac, which is dutiable under dyeing and  
colouring

Materials be excluded from List B,  
and entered under the headings of dutiable  
Articles to which they are subordinate -

(The Copy)

W. D. Baird

Registrar - Financial Department

10/2/1872

No. 1225

To  
The Chief Secretary to the  
Government of Madras -

The Chief Secretary to the  
Government of Madras -

Recd. 10. 12. 72  
10. 12. 72

Financial Dept. Sir

I am directed to forward to you a  
copy of a letter from Messrs. George Henderson  
Dated 8<sup>th</sup> Feb. 1872 of Calcutta, and to request that, with the  
permission of His Excellency the Governor in Council,  
you will be good enough to submit, on an  
early date, a report on the proposal therein made  
for exempting from Customs duty *Sticklac* im-  
ported into British India.

I have the honor to be,  
Sir,  
Your most obedient servant

J. Gibson

Offg. Secy. to the Govt. of India

Fort William  
The 16<sup>th</sup> February 1872

Recd. 629/72

No. 1292/72

Recd. 1361/72

Nov-1292/72

July 12/10/11/12

Revenue 1872 Sept  
No 629

From  
The Govt of India  
Finl Dept.

Dated 16 Febuary 1872  
Recd. 22 No 1225

to-1-

Submitting copy of a letter  
from Messrs. Henderson & Co of  
Calcutta requesting to submit  
a report on the proposal therein  
made for exempting from Customs  
duty Sticks imported into  
British India

Referred to the Adm. Sec.  
for report.

L. M. Jackson  
21. Feb. 72 J. L. Ch. Sec

To The Collector of Madras with  
original letters to the ad<sup>2</sup>  
23 February 72.

Referred to the Collector of  
Madras for report after communication  
with the Chamber of Commerce  
23 Feb 72

Order No 679 of 26-4-72

Ms 282-283

11. 13. 1872. Dec 29. 1872

Order of the Government  
to the effect that the  
Collector of Sea Customs  
is to be empowered to  
exempt from import duty  
the goods of the  
Government of India  
which are brought  
into the country  
for the purpose of  
being sold or  
disposed of by  
the Government  
of India.

C. 2. April 1872. R. 25. April

Rev. 1872. Oct.  
Board of Revenue,  
MADRAS.

H. 1292.

PROCEEDINGS, 9TH APRIL 1872, No. 563.

Desp 1304. 1/72

Encl. 2

Received 15.

APRIL.

No. 563.

Stick-lac. — Concurrence expressed with Col-  
lector of Sea Customs as to the desirability of  
exempting—from Import duty.

With order No 679-26 April 72