

*Proceedings of the Madras Government, Revenue Department,
31st May 1872.*

No. 313. Read the following letter from the Government Solicitor, Madras, to the Secretary to Government, Revenue Department, Fort St. George, dated Madras, 25th May 1872, No. 230 :—

I HAVE the honour to acknowledge the receipt of the order of Government dated 11th instant, No. 52, Revenue Department, together with its enclosures, requesting the Advocate-General's opinion relative to the seizure of certain bandy-loads of Indigo leaf in the South Arcot District.

2. I submitted the matter for the consideration of the Advocate-General; and I now forward herewith a copy of his opinion, and return the enclosures which accompanied the above order of Government.

—
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., 14; 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,
Advocate-General.

23rd May 1872.

No. 314. ORDER THEREON, 31st May 1872, No. 855.

Separate Revenue, No. 20.

Customs.

ORDERED to be communicated to the Acting Collector of South Arcot, with reference to the Proceedings of the Board of Revenue dated 13th

February and 12th April 1872, submitting Mr. Garstin's letters on the subject. The Government observe that Indigo dry leaf or dust is used to manufacture Indigo, which is a colouring or dyeing material. The Government Solicitor will report whether the Advocate-General's opinion holds good under this explanation.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Acting Collector of South Arcot.
„ the Board of Revenue.
„ the Government Solicitor.

N^o 230.

Madras, 25th May 1872

From
A. G. Prichard
Government Solicitor,
Madras,

To
W. Huddleston Esq^{re}
Secretary to Government
Fort St. George,

Sir,

1. I have the honor to acknowledge the receipt of the Order of Government dated 11th Instant, N^o 52, Revenue Department, together with its enclosures requesting the Advocate General's opinion relative to the seizure of certain Bandy loads of Indigo leaf in the South Arcot District.

2. I submitted the matter for the consideration of the Advocate General and

3. I now forward herewith a copy of his opinion and return the enclosures which accompanied the above Order of Government.

I have the honor to be,

Sir,

Your most Obedient Servant,

A. G. Prichard

Government Solicitor

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1872

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Revenue

1872

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The Government of India

The Secretary to Government

Dated 25th

Reed 25th

From the

of 230

Excesses b. 1872

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4. To the Secretary to Government of India

14. To the Secretary to Government of India

14. To the Secretary to Government of India

With order

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