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Proceedings of the Madras Government, Revenue Department,
9th January 1873.

Read the following papers:—

No. 51. From the Officiating Under Secretary to the Government of India, Financial Department, to the Secretary to the Government of Madras, dated Simla, 19th October 1872, No. 3,628.

I AM directed to forward, for an expression of opinion, a copy of the papers noted on the margin regarding import duty on iron pipes, and to request that, with the permission of His Excellency the Governor in Council, you will be good enough to report, for the information of the Government of India, the existing practice as regards the levy of duty on such pipes in Madras.

Letter from Government of Bombay, No. 4,785-117-R., dated 25th September 1872, and enclosure.

ENCLOSURE No. 1.

From the Acting Chief Secretary to the Government of Bombay, to the Secretary to the Government of India, Financial Department, dated Bombay Castle, 25th September 1872, No. 4,785-117-R.

I am directed by His Excellency the Governor in Council to submit, for the favourable consideration of the Government of India, the accompanying copy of a letter, with enclosure, from the Commissioner of Customs, No. 2,069, dated 12th instant, relative to the representation from certain merchants against the levy of import duty at 7½ per cent. on iron pipes, and to request the orders of the Supreme Government on the subject.

From the Commissioner of Customs, to the Chief Secretary to Government, Bombay, dated Bombay 12th September 1872, No. 2,069.

I HAVE the honour to state, for the information of Government, that the importers, as noted in the margin, of iron gas and water pipes have petitioned this Department bringing to notice the anomalous position in which they are placed with reference to the import duty of 7½ per cent. imposed on all pipes of this class imported by them, and state, "As a general classification we understand imported goods calculated to develope the resources of the country are admitted duty free. We know of no more important articles than pipes under such a heading; they are used only for the lighting of streets, the supply of water to towns and villages, and for the irrigation of land. If pumps for lifting water from rivers and wells are admitted duty free we are at a loss to see why pipes, the most effectual and economical means of leading that water away, should be subject to such an impost as 7½ per cent. One is quite as requisite as the other; in fact, the pumps in many cases would be of little use without the pipes as the water could not be led away.

Messrs. W. Nicol and Co.
" Sir Charles Forbes and Co.
" Owen and Okell.
" Thomas Stewart and Co.
" Autrobus and Co.
Khimjee Jeewa, Esq.
Dhurumsy Jeewa, Esq.

"We would draw your attention to the fact that rain-water pipes used for conveying water from the roofs of houses are admitted duty free. These are only used in large towns, and may be classed as articles of convenience, whereas gas and water pipes are in all cases used as a necessity and in all parts of the country.

"The Government of India have so far admitted the justice of our claim as to admit the pipes for the supply of the town of Nagpore with water duty free, and, as the principle has thus been acknowledged, we trust you will give our petition your favourable consideration and send it on to Government with a recommendation of your approval."

2. The rule observed in this Department is to charge duty at 7½ per cent. on iron pipes. They are classed as "Metals, manufacturer of" under item No. 29 of the Import Tariff. Rain-

water pipes used for building purposes are chargeable with one per cent. duty, as per Government Notification published at page 5 of the Government Gazette of the 7th January 1869.

3. Pumps for lifting water being classed under the head of "Machinery" are admitted duty free.

4. The accompanying is a statement showing the quantity, value, and amount of duty, at the rate of 7½ per cent., levied upon iron tubes and pipes imported at Bombay from foreign ports during the last five years; those that have paid one per cent. duty as building materials having been included under that head cannot be separately shown.

5. The present application is for exempting pipes of all descriptions, without exception, from payment of duty. The matter is for the consideration of Government.

STATEMENT showing the Quantity, Value, and Amount of Duty levied upon Iron Tubes and Pipes imported into the Port of Bombay from Foreign Ports during the last five years.

Years.	IRON TUBES AND PIPES.			
	Quantity.	Value.	Amount of duty.	Remarks.
		RS.	RS.	
1867-68	.....	.....	.....	These were not separately registered during this year.
1868-69				
1869-70	31,658	1,19,181	8,938	These have paid duty at the rate of 7½ per cent. Those that have been charged with one per cent. as building materials have been included under that head.
1870-71	1,865	8,807	660	
1871-72	7,466	30,495	2,286	
	21,985	82,664	6,200	
Total...	62,974	2,41,147	18,084	

(Signed) L. REID,
Commissioner of Customs.

REFERRED to the Board of Revenue for opinion and report as to the practice in Madras.

28*th October* 1872. (Signed) W. HUDLESTON,
Secretary to Government.

No. 52. Proceedings of the Board of Revenue, dated 20th December 1872, No. 2,428.

Read the following letter from the Honourable D. ARBUTHNOTT, Acting Collector of Sea Customs, to the Secretary to the Board of Revenue, dated Madras, 4th December 1872, No. 1,010 :—

IN reply to the Proceedings of the Board of Revenue, No. 2,237 of the 20th November 1872, I have the honour to inform the Board, that Iron pipes are very seldom imported here; but if imported, they would be liable to duty at 7½ per cent. *advalorem*, under Item 29 of the Import Tariff.

2. The Iron pipes lately imported by the Municipality for the Water Distribution Project were passed free under the special Order of Government, No. 293, of 17th February 1871.

3. The practice in regard to rain-water pipes used for building purposes, is to charge duty at 1 per cent. under Government Order, No. 80, of 12th January 1869.

4. Pipes when imported as part of "Machinery," such as pumps, etc., are admitted duty free.

SUBMITTED to Government with reference to the endorsement on a letter from the Under Secretary to the Government of India, Financial Department, dated the 19th October 1872, No. 3,628.

(True Copies.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

Exd. A. S. Rodgrs.

REVENUE DEPARTMENT,
1 GEORGE,
9th January 1873.

No. 25.

No. 53.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Separate Revenue, No. 6.
Customs.

SIR,—In reply to your Officiating Under Secretary's letter of 19th October 1872, No. 3,628, I am directed to forward the accompanying Proceedings of the Board of Revenue reporting the practice prevailing in Madras in regard to the levy of import duty on iron pipes.

I have the honour to be,
Sir,
Your most obedient servant,
(Signed) D. F. CARMICHAEL,
Secretary to Government.

Exd. A. S. Rodgres.

Revenue Dept.

To

No 25

The Secretary to the Govt of India
Financial Dept

Sir

In reply to your Offg Under Secretary's letter of 19th Oct. 1872 No 3628, I am directed to forward the accompanying Proceedings of the Board of Revenue reporting the practice prevailing in Madras in regard to the levy of Import Duty on Iron pipes.

I have &c

9 January 1873