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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

REVENUE DEPARTMENT

G.O. No.
B.P. No.

608

Press
Mis.

Dated

24. Jan.

1961/874

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
24th January 1874.*

No. 205. Read the following Proceedings of the Board of Revenue, dated 13th January 1874, No. 47 :—

Read the following letter from H. E. SULLIVAN, Esq., Acting Collector of South Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cuddalore, 28th November 1873, No. 498 :—

~~Under~~ the Madras Sea Customs rules duty is not levied when under 8 Annas on one bill of entry. I beg to suggest that at the Land Customs stations in this district duty should not be levied when under 2 Annas. A gentleman told me not long ago that at the Mortandy station he saw a man come up to the gate with a handful of sugar-candy in a leaf, which he was eating as he went along. It was taken from him, weighed, appraised, and a duty of a Pie or two levied on it. I have myself seen the pillow on which a traveller was resting his head taken into the station, and a duty of 3 Pie levied on it because it was covered with a bit of Madagascar matting. I enclose a statement extracted from the day book of the Madalapat station, which will give the Board an idea of the minute perquisition to which the property of persons passing through the Sayer gates is subjected. It will be seen that the pillow is a constantly recurring item. Another item is "Pala shilavu." This consists of a little mixture of tamarinds and condiments for flavouring a meal. A man is charged duty for the lantern he carries to light him along the road, and for the handkerchief he throws over his shoulder. I saw two women detained at the gate one morning because the cloths they were wearing (they had only one a piece) were, in the opinion of the Sayer, worth wearing (they had The women had not the money to pay, and as the cloths in question formed their only covering they could not well be detained. I had to relieve the official from his perplexity by allowing the women to pass on their way.

2. It is time that this sort of petty annoyance should be put a stop to, and I therefore ask sanction to promulgate the rule recommended at the commencement of this letter. In connection with the subject I beg to call the Board's attention to their Proceedings, dated 1st July 1844, No. 1,321, on a reference from the Collector of Masulipatam, in which they sanction the exemption from frontier duty of all articles of a trifling value intended for personal use and not for sale.

ENCLOSURE No. 1.—Statement.

The proposed rule is sanctioned.

2. These Proceedings will be submitted for the information of Government.

No. 206. ORDER THEREON, 24th January 1874, No. 108.

Separate Revenue, No. 12.
Customs.

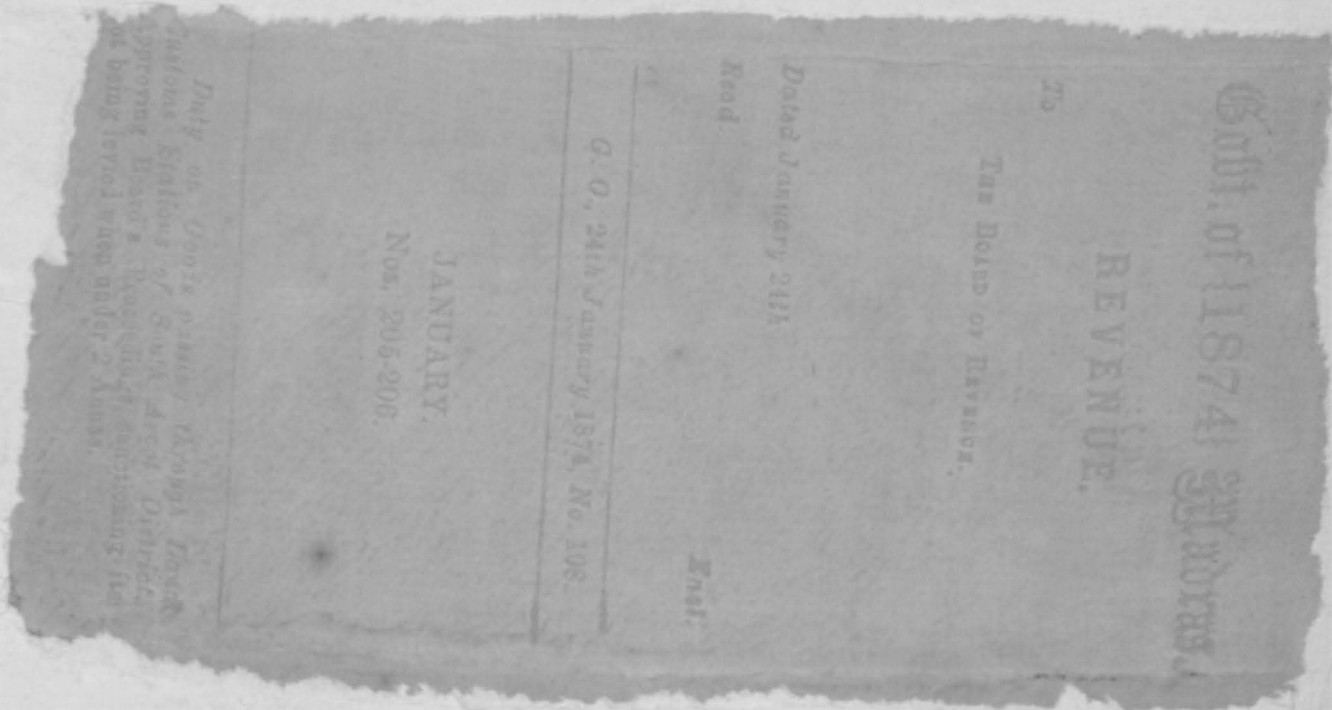
APPROVED.

(True Extract.)

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

To the Board of Revenue.

Erd. F. R. Bantleman.



No. 47.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 13th January 1874.
Read the following letter from H. E. SULLIVAN, Esq., Acting Collector of South Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cuddalore, 28th November 1873, No. 498:—

UNDER the Madras Sea Customs rules duty is not levied when under 8 Annas on one bill of entry. I beg to suggest that at the Land Customs stations in this district duty should not be levied when under 2 Annas. A gentleman told me not long ago that at the Mortandy station he saw a man come up to the gate with a handful of sugar-candy in a leaf, which he was eating as he went along. It was taken from him, weighed, appraised, and a duty of a Pie or two levied on it. I have myself seen the pillow on which a traveller was resting his head taken into the station, and a duty of 3 Pie levied on it because it was covered with a bit of Madagascar matting. I enclose a statement extracted from the day book of the Madalapat station, which will give the Board an idea of the minute perquisition to which the property of persons passing through the Sayer gates is subjected. It will be seen that the pillow is a constantly recurring item. Another item is "Pala shilavu." This consists of a little mixture of tamarinds and condiments for flavouring a meal. A man is charged duty for the lantern he carries to light him along the road, and for the handkerchief he throws over his shoulder. I saw two women detained at the gate one morning because the cloths they were wearing (they had only one a piece) were, in the opinion of the Sayer officer, new and liable to duty. The women had not the money to pay, and as the cloths in question formed their only covering they could not well be detained. I had to relieve the official from his perplexity by allowing the women to pass on their way.

2. It is time that this sort of petty annoyance should be put a stop to, and I therefore ask sanction to promulgate the rule recommended at the commencement of this letter. In connection with the subject I beg to call the Board's attention to their Proceedings, dated 1st July 1844, No. 1,321, on a reference from the Collector of Masulipatam, in which they sanction the exemption from frontier duty of all articles of a trifling value intended for personal use and not for sale.

ENCLOSURE No. 1.—Statement.

THE proposed rule is sanctioned.

2. These Proceedings will be submitted for the information of Government.

(A true Copy and Extract.)

J. Grose
Secretary.

To the Secretary to Government, Revenue Department, with one original Statement.
,, the Acting Collector of South Arcot.
Copy to the Collector of Sea Customs, Madras.

Exd. J. Tulloch.

*From the Board of Revenue
26/1/74*

W. B. & Revenue. 26/1/74

Per 1874. *de fide*
BOARD of REVENUE,
MADRAS.

No 137

PROCEEDINGS, 13TH JANUARY 1874, No. 47.

26/1/74 +
Encl 1

Received 17

JANUARY.

No. 47.

Duty on Goods passing through Land Customs stations — of South Arcot District. —
Collector's proposal that no charge should be made on account of — when duty leviable is under 2 Annas, sanctioned. Board's Proceedings submitted to Government.

26/1/74 *Approved*
26/1/74