M.R.O. 1—20,002—12-8-65.

1160.
3

(1) Number of Pages 61

(2) Date of repair 7- -67.

(3) Initials of the Reference

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue. DEPARTMENT

G.O. No.	1160.	Press
B.P. No.		Mis.

Dated 11- 9- 1874. 196~.

Not to be folded or roughly handled

Read the following:—

No. 113. OPINION.

THERE is nothing in the facts of this case to suggest the necessity of amending Section 24 of Act VI. of 1863. That section is obviously dealing with the case of goods, "the importation or exportation of which is prohibited or restricted" as opposed to "dutiable goods," and it would be an improper extension of the scope of the section to make it applicable to other classes of goods than those for which it now provides. Various penalties are provided throughout the Act for breaches of its provisions, and these would appear to be adequate for its enforcement. There was a miscarriage of justice in the present instance, not because the law is insufficient, but because the first officer committed a technical mistake, the first Appellate Court neglected the provisions of the Code (Section 282) by which the effects of that mistake might have been obviated, and the High Court did not deem it necessary to interfere with the discretion of the first Appellate Court in the matter. No change in the law in this respect appears to be called for.

(Signed) H. S. CUNNINGHAM,
Advocate-General.

3rd September 1874.

No. 114. ORDER THEREON, 11th September 1874, No. 1,160.

Separate Revenue, No. 7.
Customs.

ORDERED to be communicated to the Government of India, together with the Proceedings of this Government, dated 31st July and 28th August 1874, Nos. 956 and 1,095, with reference to their Under-Secretary's letter, dated 14th May last, No. 146.

(True Extract.)
(Signed) C. G. MASTER,
Acting Secretary to Government.

Ed. F. B. Bantleman.

Govt. of Madras.

REVENUE.

To

Dated September 11th.

Read.

Enclosure.

G. O., 11th *September* 1874, No. 1,160.

SEPTEMBER.

Nos. 113-114.

Consolidated Customs Act VI. of 1863.

Ordering, to communicate to the Government of India, Advocate-General's opinion, together with certain Proceedings of Government regarding the proposed amendment of Section 24 of the

See order No 1095 of 28 Augt 1874 P/1160 P

Opinion.

Upon the question whether a vessel can be passed through the Suez Canal in ballast, the Act to amend section 24 of Act VI of 1863. That section is obviously drafted with the view of prohibiting the importation or exportation of particular kinds of goods, "the importation or exportation of which is prohibited or restricted", as opposed to "dutiable goods", which would be an improper expression if the scope of the section is to make it applicable to the other class of goods than those for which at present provides. Various penalties are provided throughout the Act for breaches of the provisions which would appear to be redundant for the purpose of enforcement. There was a miscarriage of

Practice in the present instance, not because
the law is misapprehended, but because the first
Appeal committed a technical mistake, the
first Appellate Court rectified the proceedings
(5282)
of the Court below which the effects of that
mistake might have been obviated, & the
High Court did not deem it necessary to
interfere with the discretion of the 1st
Appellate Court in the matter. No change
in the law in this respect appears to
be called for.

H. Cunningham
J
3. 9. 74

№ 3828.

Revenue 1874 Department.

The Advocate General

Dated 3d
Rec'd 5th } September.

Opinion

Regarding Amendment of Sec: 24 of Consolidated Customs Act VI of 1863.

R 14/9/74
21/11/9/74 3

113-114

№ 1160

With Order

№ 1160.

Ordered to be communicated to the Government of India together with the Proceedings of this Govt dated 31st July and 28th August 1874 Nos 956 and 1095 with reference to their Under Secy's letter dated 14th May last No 146.

11 Sept. 74