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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue

DEPARTMENT

G.O. No. 693
~~B.P. No.~~ Press
 Mis.

Dated 5-6-1874 -196-

Not to be folded or roughly handled

No. 51. Read the following Proceedings of the Board of Revenue, dated 26th May 1874, No. 1259:—

Read the following letters:—

From J. H. GARSTIN, Esq., Collector of South Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cuddalore, 8th April 1874, No. 165.

I HAVE the honour to acknowledge the receipt of the Board's Proceedings of the 1st instant in manuscript, in which the Board say that it is clear from paragraph 3 of my letter, recorded at the head of those Proceedings, that I have misunderstood the rule proposed by Mr. Sullivan, and that I evidently think duty is not levied so long as it is under 8 Annas.

2. I beg to state in reply that, as a matter of fact, I did not think so, nor do I consider that such an inference can be drawn from paragraph 3 of my letter. It is true that "4½ pounds" was inadvertently entered instead of "3½ pounds nearly," and for this error I can only express my regret, but the calculation was based on the rule as proposed by Mr. Sullivan, as the following Rule-of-three sum will prove. If 48 Annas duty are levied on 82½ pounds of Indigo, on how much will a duty of 2 Annas be levied, and the answer is 3.44 pounds. Had I calculated according to the impression the Board suppose I entertained, I should have entered 12.56 pounds.

3. The Board, in the penultimate paragraph of their Proceedings, state that the limit of free passage to articles not exceeding 2 Annas in value will afford little or no relief, and direct that unless the duty amounts to 3 Pies and more it shall not be levied. The Board's directions will be carried out, but the levy of 3 Pies duty will only admit of less than 3 Annas and 4 Pies worth of any article liable to a duty of 7½ per cent. (except the articles proposed to be exempted from the effect of the rule) passing free.

4. In my letter I suggested three rules for adoption. The Board speak of approving "the rule" as if there was only one. With the alteration directed by the Board they will read as follows:—

Rule I.—Excepting in the case of Indigo which is liable to duty on all quantities, however small, duty is only to be levied on dutiable articles when it amounts to 3 Pies or more, and when the articles are *prima facie* intended for sale and not for personal use.

Rule II.—Cloths and articles of personal attire are not to be taxed if in use at the time of passing the frontier, provided that new cloths, jewelry or other articles of attire worn inappropriately or in unreasonable quantities on the person at the moment of passing the Sayer gate shall not be exempted from payment of duty.

Rule III.—Pillows and bedding in reasonable quantities even though new, when in actual use, shall not be liable to be taxed when imported.

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Proceedings of the Madras Government, Revenue Department.
5th June 1874.

From the same Officer, dated Cuddalore, 27th April 1874, No. 204.

I HAVE the honour to request permission to correct two errors in paragraph 3 of my letter of the 23rd March 1874, No. 142, printed in the Board's Proceedings of the 1st April, No. 769. By a clerical error " $1\frac{3}{4}$ Annas per pound" was entered for " $1\frac{3}{4}$ pounds per anna," and " $4\frac{1}{2}$ pounds" for " $3\frac{1}{2}$ pounds."

2. I therefore request that the words "about 7 Pies per pound" may be substituted for "about $1\frac{3}{4}$ Annas per pound," and " $3\frac{1}{2}$ lbs." for " $4\frac{1}{2}$ lbs." in the next line.

THE corrections which the Collector reports should be made in paragraph 3 of his letter of the 23rd March, No. 142, render his meaning clear.

2. In the Proceedings disposing of that letter, the Board treated the rules proposed by the Collector as a single rule of three clauses, and approved the 2nd and 3rd without alteration. The three rules now submitted are sanctioned.

No. 52.

ORDER THEREON, 5th June 1874, No. 693.

Separate Revenue, No. 4.

Customs.

APPROVED.

(True Extract.)

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

To the Board of Revenue.

Edw. T. O'Connor.

63

From J. H. GARSTIN, Esq., Collector of South Arcot, to J. GROSE, Esq.,
Secretary to the Board of Revenue, dated Cuddalore, 8th April 1874,
No. 165.

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2. I beg to state in reply that, as a matter of fact, I did not think so, nor do I consider that such an inference can be drawn from paragraph 3 of my letter. It is true that "4½ pounds" was inadvertently entered instead of "3½ pounds nearly," and for this error I can only express my regret, but the calculation was based on the rule as proposed by Mr. Sullivan, as the following Rule-of-three sum will prove. If 48 Annas duty are levied on 82½ pounds of Indigo, on how much will a duty of 2 Annas be levied, and the answer is 34½ pounds. Had I calculated according to the impression the Board suppose I entertained, I should have entered 12-58 pounds.

3. The Board, in the penultimate paragraph of their Proceedings, state that the limit of free passage to articles not exceeding 2 Annas in value will afford little or no relief, and direct that unless the duty amounts to 3 Pies and more it shall not be levied. The Board's directions will be carried out, but the levy of 3 Pies duty will only admit of less than 3 Annas and 4 Pies worth of any article liable to a duty of $7\frac{1}{2}$ per cent. (except the articles proposed to be exempted from the effect of the rule) passing free.

4. In my letter I suggested three rules for adoption. The Board speak of approving "the rule" as if there was only one. With the alteration directed by the Board they will read as follows:—

Rule I.—Excepting in the case of Indigo which is liable to duty on all quantities, however small, duty is only to be levied on dutiable articles when it amounts to 3 Pies or more, and when the articles are *prima facie* intended for sale and not for personal use.

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Debt. of 1874 3000000
 REVENUE.

70

THE BOARD OF REVENUE

Date June 5th

Rec'd

5-2

G. O., 5th June 1874, No. 693

JOHN.

Nos. 51-53.

Frontier Customs, South Arcot District.—
Approves Board's Proceedings sanctioning certain
rules for levy of duty on goods crossing Pondi-
cherry frontier.

947

2. I therefore request that the words "about 7 Pies per pound" may be substituted for "about $1\frac{1}{4}$ Annas per pound," and " $3\frac{1}{2}$ lbs." for " $4\frac{1}{2}$ lbs." in the next line.

The corrections which the Collector reports should be made in paragraph 3 of his letter of the 23rd March, No. 142, render his meaning clear.

2. In the Proceedings disposing of that letter, the Board treated the rules proposed by the Collector as a single rule of three clauses, and approved the 2nd and 3rd without alteration. The three rules now submitted are sanctioned:

(True Copies and Extract.)

J. G. Grose
Secretary.

To the Collector of South Arcot.

Copy to the Acting Secretary to Government, Revenue Department.

Ed. T. O'Connor.

C. & F. Smith & Co. R. 3rd

11/10/1874

Recd 1874. Department
Board of Revenue
MADRAS.

PROCEEDINGS, 26th MAY 1874, No. 1,259.

Sept 29 1874
Encl

Received

MAY

No. 1,259.

Frontier Customs.—Certain rules proposed by Collector of South Arcot in regard to levy of duty on goods passing across Pondicherry frontier, sanctioned.

12093
5 June 74