1/1160

Proceedings of the Madras Government, Revenue Department
11th September 1874.

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,
3rd September 1874. *Advocate-General.*

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.

Exd. F. B. Bantleman.

Govt. of Madras. 1874

REVENUE.

To

Dated September 11th.

Recd. Encl.

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

SEPTEMBER.
Nos. 113-114.

Consolidated Customs Act VI. of 1863.
Ordering to communicate to the Government India Advocate-General's opinion, together wi certain Proceedings of Government regardi the proposed amendment of Section 24 of the

Petition in the present instance, not because the law is misapplied, but because the petitioners consulted a technical violation, the first appellate court rejected the provisions

(5282)

of the Code, by which the effects of that violation might have been obviated, if 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

C.S.

3.9.74

№ 3028

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
D 14/9/74 3

113-114

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 № 1462.

11 Septr 74

1160/3

M.R.O. 1—20,002—12-8-65.

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(2) Date of repair 7- -67.

(3) Initials of the Reference D 3611

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Revenue. DEPARTMENT

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Dated 11- 9- 1874. 196

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