

(1) Number of Pages 12
(2) Date of repair 3. 2. 68
(3) Initials of the Referencer 24

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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

1473

Press
Mis.

Dated

8. 10. 1875 196 .

Not to be folded or roughly handled

No. 55. Read the following letter from H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, to A. MACGREGOR, Esq., Acting Secretary to Government, Revenue Department, dated Madras, 10th August 1875, No. 2,236:—

With reference to G. O., dated 3rd February 1875, No. 184, I am directed by the Board to submit the accompanying statement containing the information called for in the letter from the Government of India, dated 22nd January 1875, No. 90-93.

With British Indian Ports alone 21

- | | |
|-----------------|---------------------|
| Ganjam | 1. Sonnapore. |
| Godavery | 2. Narsapur. |
| | 3. Nagayalanka. |
| | 4. Kottapallem. |
| Kistna | 5. Penumudi. |
| | 6. Gangadipallem. |
| | 7. Morutota. |
| | 8. Motupalli. |
| | 9. Itamukkala. |
| | 10. Pakala. |
| | 11. Ramapatam. |
| | 12. Chennayapalem. |
| | 13. Tummalapenta. |
| | 14. Juvuladinne. |
| Nellore | 15. Iskapalli. |
| | 16. Ponnepudi. |
| | 17. Maipadu. |
| | 18. Kristnapatnum. |
| | 19. Pamanje. |
| | 20. Tupili. |
| | 21. Dugarazupatnum. |

With British Indian and Indian Ports
Foreign 6

- | | |
|---------------------|-----------------|
| | 1. Mulki. |
| | 2. Manjeshwar. |
| South Canara | 3. Kumbha. |
| | 4. Cassergode. |
| | 5. Baindur. |
| | 6. Naikencotta. |

Total ... 27

2. Out of the eighty-three ports in this Presidency there are only twenty-seven ports where trade is limited to Indian Ports. All the rest have trade with countries beyond Indian limits as well as with the Indian Ports.

3. The system in force for the realization of revenue and the record of trade is briefly as follows.

4. All dutiable goods imported are detained till consignees have passed their bills of entry and paid duty and other charges. Export goods are not allowed to be shipped till shipping bills have been passed through the Custom-house and export duty, &c., is paid. In cases where exports and imports are large, deposits are received and accounts adjusted after shipments are closed. The record of trade is made out from the bills of entry and shipping bills.

5. The accompanying extract from the letter of the Sub-Collector of

Tanjore gives full detail of the system of working, and the general instructions issued to Custom officers and the forms of the accounts kept are given in the Sea Custom Manual, a copy of which is herewith submitted.

6. The Board are of opinion that the existing checks are sufficient for the due realization of revenue and the correct record of trade.

7. In the trade statistics rendered from the several ports, the tariff values of articles on which duty is collected with reference to the tariff valuation appear to have been usually entered instead of the market value. Instructions however

*Proceedings of the Madras Government, Revenue Department,
8th October 1875.*

have been recently issued to adopt the market value in future. With this exception there is no reason to suppose that the returns rendered have not been fairly accurate.

(Signed) H. E. STOKES,
Acting Secretary.

Extract from the letter of the Sub-Collector of Tanjore.

SYSTEM IN FORCE AT EACH PORT.

Imports.—As soon as a vessel arrives at a port the master gives to the officer in charge of the Custom-house a manifest (Form A., Appendix to Mr. Foxe's Manual), in which he enters all the cargo he has got on board the vessel, distinguishing those that are to be landed at the port.

He also delivers the port clearance or any other similar paper that might have been granted to the vessel at the port whence she came. Thereupon the Customs Officer grants a permit (Form C.) to land the goods as per manifest. Import boat-notes (Form B.) are granted to each boat to land cargo. A register is kept of all permits granted, and consecutive numbers are given to them. A regular file of boat-notes thus granted is also kept. This forms a good check that no cargo other than what was entered in the manifest is landed. For at that time or at any other time, the permit may be checked with boat-notes, and both with the manifest. After the cargo is thus landed, an application or bill of entry (Form D.) is put in, and the cargo is then duly passed.

Exports.—Whenever any person wishes to export any cargo, he puts in an application. A permit is granted to export cargo as per application, boat-notes are given to carry cargo as per permit. Then before the vessel sails, the master gives an export manifest (in duplicate), in which he gives the description, quantity, &c., of the cargo he has taken on board his vessel for exportation. This document, the permit, the boat-notes, and the application are all checked with each other, and then the manifest is signed and given to the master, the duplicate copy being retained.

For the purposes of check in each Sea Custom Office, a day-book called 'Kurippu' is kept, in which all the applications, import as well as export, are copied out as they are received. This book shows the entire transaction of the Sea Custom-house. It has a peculiar value, as entries of applications are made in the book in the course of business. To prevent any tampering with this book at any time, it is the rule to send blank papers initialled by me to the several Custom-houses and the day-book is to be written on these only. An account is kept in my office to see that the number of blank papers thus initialled and sent are all utilized in writing out the day-book. Every fortnight the day-book is sent up to my office with the several documents concerned in the import and export of cargo as abovementioned, viz:—

- (a.) The import manifest which the Commander gives under Section 33, Act VI. of 1863.
- (b.) The clearance manifest of the port from which the vessel arrived, which is delivered by the Commander under Section 46, Act VI. of 1863.
- (c.) The export manifest which the Commander gives under Section 128, Act VI. of 1863, and such other minor papers.

All these papers serve the purpose of check:—

1st.—Comparing the import manifest with the day-book or Kurippu will show that all the goods imported have duly been passed on application being made.

2nd.—Similarly comparing the export manifests with Kurippu shows that all cargo exported are duly passed.

3rd.—A careful examination of the Kurippu shows that no dutiable goods are passed free, that none undutiable are charged with duty, that tariff values are properly given for such articles as have fixed. Tariff values—that proper rates of duty are levied and that no arithmetical errors have crept in, in the valuation, &c. It also shows whether godown rent and port dues are properly collected.

*Proceedings of the Madras Government, Revenue Department,
8th October 1875.*

No. 56.

ORDER THEREON, 8th October 1875, No. 1,473.

Separate Revenue, No. 7.

Customs.

RESOLVED that the foregoing letter with its accompaniments be forwarded to the Government of India, with reference to their letter, dated 22nd January 1875, No. 90/93.

(Here enter dated 8th October 1875, No. 1,474.)

(True Extract.)

(Signed) L. A. CAMPBELL,
Under-Secretary to Government.

To the Board of Revenue.

Exd. W. J. Lewis.

R B. [unclear] [unclear]

1473
3

Extract from the letter of the Sub-Collector of Tanjore.
SYSTEM IN FORCE AT EACH PORT.

Imports.—As soon as a vessel arrives at a port the master gives to the officer in charge of the Custom-house a manifest (Form A., Appendix to Mr. Foxe's Manual), in which he enters all the cargo he has got on board the vessel, distinguishing those that are to be landed at the port. He also delivers the port clearance or any other similar paper that might have been granted to the vessel at the port whence she came. Thereupon the Customs Officer grants a permit (Form C.) to land the goods as per manifest. Import boat-notes (Form B.) are granted to each boat to land cargo. A register is kept of all permits granted, and consecutive numbers are given to them. A regular file of boat-notes thus granted is also kept. This forms a good check that no cargo other than what was entered in the manifest is landed. For at that time or at any other time, the permit may be checked with boat-notes, and both with the manifest. After the cargo is thus landed, an application or bill of entry (Form D.) is put in, and the cargo is then duly passed.

Exports.—Whenever any person wishes to export any cargo, he puts in an application. A permit is granted to export cargo as per application, boat-notes are given to carry cargo as per permit. Then before the vessel sails, the master gives an export manifest (in duplicate), in which he gives the description, quantity, &c., of the cargo he has taken on board his vessel for exportation. This document, the permit, the boat-notes, and the application are all checked with each other, and then the manifest is signed and given to the master, the duplicate copy being retained.

For the purposes of check in each Sea Custom Office, a day-book called 'Kurippu' is kept, in which all the applications, import as well as export, are copied out as they are received. This book shows the entire transaction of the Sea Custom-house. It has a peculiar value, as entries of applications are made in the book in the course of business. To prevent any tampering with this book at any time, it is the rule to send blank papers initialled by me to the several Custom-houses and the day-book is to be written on these only. An account is kept in my office to see that the number of blank papers, thus initialled and sent, are all utilized in writing out the day-book. Every fortnight the day-book is sent up to my office with the several documents concerned in the import and export of cargo as above mentioned, viz:—

- (a.) The import manifest which the Commander gives under Section 33, Act VI. of 1863.
- (b.) The clearance manifest of the port from which the vessel arrived, which is delivered by the Commander under Section 46, Act VI. of 1863.
- (c.) The export manifest which the Commander gives under Section 128, Act VI. of 1863, and such other minor papers.

All these papers serve the purpose of check:—
1st.—Comparing the import manifest with the day-book or Kurippu, will show that all the goods imported have duly been passed on application being made.
2nd.—Similarly comparing the export manifests with Kurippu, shows that all cargo exported are duly passed.
3rd.—A careful examination of the Kurippu shows that no dutiable goods are passed free, that none undutiable are charged with duty, that tariff values are properly given for such articles as have fixed. Tariff values—that proper rates of duty are levied and that no arithmetical errors have crept in, in the valuation, &c. It also shows whether godown rent and port dues are properly collected.

Govt. of Madras

REVENUE.

THE BOARD OF REVENUE

Trade at each Port in the Madras Presidency.
Resolving to forward to the Government of India letter from the Board of Revenue, submitting statement of — with explanation of the system in force for the realization of revenue and the record of trade.

OCTOBER

Nos. 55-56.

Dated October, 31st.

Recd.

G. O., 31st October 1875, No. 1,473.

Dist.

FROM H. E. STOKES, Esq., Acting Secretary to the Board of Revenue.
To A. MACGREGOR, Esq., Acting Secretary to Government, R. D.

SIR,

WITH reference to G. O., dated 3rd February 1875, No. 184, I am directed by the Board to submit the accompanying statement containing the information called for in the letter from the Government of India, dated 22nd January 1875, No. 90-93.

With British Indian Ports alone 21

Ganjam	1. Sonnapore.
Godavery	2. Narsapur.
	3. Nagayalanka.
	4. Kottapallem.
	5. Penumudi.
Kistna	6. Gangadipallem.
	7. Morutota.
	8. Motupalli.
	9. Itamukkala.
	10. Pakala.
	11. Ramapatam.
	12. Chennayapalem.
	13. Tummalapenta.
	14. Juvuladinne.
Nellore	15. Iskapalli.
	16. Ponnepudi.
	17. Maipadu.
	18. Kristnapatnum.
	19. Pamanje.
	20. Tupili.
	21. Dugarazupatnum.

With British Indian and Indian Ports
Foreign 6

	1. Mulki.
	2. Manjeshwar.
South Canara ...	3. Kumbala.
	4. Cassergode.
	5. Baindur.
	6. Naikencotta.

Total 27

2. Out of the eighty-three ports in this Presidency there are only twenty-seven ports where trade is limited to Indian Ports. All the rest have trade with countries beyond Indian limits as well as with the Indian Ports.

3. The system in force for the realization of revenue and the record of trade is briefly as follows:—

4. All dutiable goods imported are detained till consignees have passed their bills of entry and paid duty and other charges. Export goods are not allowed to be shipped till shipping bills have been passed through the Custom-house and export duty, &c., is paid. In cases where exports and imports are large, deposits are received, and accounts adjusted after shipments are closed. The record of trade is made out from the bills of entry and shipping bills.

5. The accompanying extract from the letter of the Sub-Collector of

Tanjore gives full detail of the system of working, and the general instructions issued to Custom officers and the forms of the accounts kept are given in the Sea Custom Manual, a copy of which is herewith submitted.

6. The Board are of opinion that the existing checks are sufficient for the due realization of revenue and the correct record of trade.

7. In the trade statistics rendered from the several ports, the tariff values of articles on which duty is collected with reference to the tariff valuation appear to have been usually entered instead of the market value. Instructions however have been recently issued to adopt the market value in future. With this exception there is no reason to suppose that the returns rendered have not been fairly accurate.

I have the honor to be,
Sir,

Your most obedient servant,

REVENUE BOARD OFFICE,
Madras,
10th August 1875.

Acting Secretary

To the Acting Secretary to Government, Revenue Department,
with a statement, extract from letter of Sub-Collector of Tanjore,
and a copy of the Sea Custom Manual, to be returned.

Erd. W. J. Lewis.

Rev 2785/11
21/8/75

Revenue Dept.
N^o 1473
8 Oct 75

Proceedings of the Madras Government
Read the following letter from the
Ag. Secretary to the Board
of Revenue

H.E. 10th August 1875, N^o 2236

Submitting statement of
Trade of each Port of Madras
Presidency, with explanation
of the system in force for the
realization of revenue and the
record of trade.

Resolved that the
foregoing letter with its
accompaniments be forward-
ed to the Govt of India,
with reference to their letter
of their Secretary on the
Dept of Revenue, Agriculture
& Commerce dated 22nd Janu-
ary 1875, N^o 90/93.
(Here enter letter to Govt of India)

14 L B. Secy to Govt of India

G.O. 34. Aug 1750/1875

1875.

Board of Revenue,
MADRAS.

FROM THE AGT. SECT. TO THE BOARD OF REVENUE,
TO THE AGT. SECT. TO GOVERNMENT R. D.

Dated 10th August 1875.

Received 11th Sept 75

AUGUST.
No. 2,236.

Trade of each Port of Madras Presidency.
Statement of —, submitted to Government
with explanation of the system in force for the
realization of revenue and the record of trade.

SD 8 Oct 75 No 1473

h: 55.

90

Statement of Trade of each
Port of Madras Presidency
ordered to be forwarded to the
Govt of India

Wm. H. R. R. R.

Dec 1875