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# MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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

1714

Press  
Mis.

Dated

30. 11. 1875 196 .

Not to be folded or roughly handled

No. 335. Read the following Endorsement of the Under-Secretary to the Government of India, Financial Department:—

Read the following letter from R. B. CHAPMAN, Esq., Secretary to the Government of India, Financial Department, (Separate Revenue—Customs), to the Secretary to the Government of Bombay, Revenue Department, dated Fort William, 16th November 1875, No. 2,404.

I AM directed by the Honorable the President in Council to forward to you, to be laid before the Government of Bombay, the accompanying letter, dated 3rd November 1875, addressed by Messrs. Cutler, Palmer, and Co., to the Private Secretary to His Excellency the Viceroy.

2. I am to request that, with the permission of His Excellency the Governor of Bombay in Council, Messrs. Cutler, Palmer, and Co. may be informed that, in the opinion of the Government of India, the interpretation put by the Commissioner of Customs, Bombay, in his letter, No. 2,344, dated 23rd October, on the Notification issued by the Government of India in this department, No. 3,180, dated 3rd September 1875, is correct.

3. There was no intention on the part of the Government of India to exempt from the duty imposed by the Indian Tariff Act, 1875, any wine, spirit, or liqueur shipped in a vessel which sailed for British India after the 15th August 1875, even though such shipment were made in fulfilment of a contract concluded on or before the 5th August 1875; and, on a careful reconsideration of the Notification, the President in Council cannot find that any such exemption as Messrs. Cutler and Palmer claim is, in fact, conferred thereby.

4. The point was carefully considered before the Notification was issued, and it was with regret that the Government of India decided that the relief which Messrs. Cutler and Palmer desire could not be given consistently with the security of the revenue, and would not be in accordance with precedent.

ENCLOSURE No. 1.

From Messrs. CUTLER, PALMER, AND CO., to the Private Secretary to His Excellency the Viceroy and Governor-General of India, dated 3rd November 1875.

WITH reference to your conversation of this morning with our resident Indian Partner, Mr. J. E. Bodger, we have the pleasure, in accordance with your kind permission, of enclosing the letters, &c., enumerated at foot relating to the subject of enhanced imperial duties, and if you would be so good as to find a favorable opportunity to lay these papers before His Excellency, one word only from him regarding the true interpretation would be sufficient to settle the question.

It is probably in the recollection of His Excellency that we some months since addressed him on this subject; in reply, we received the enclosed letter and Notification which, we interpret, allows us to import *at old rates of duty* the balance of *Cognac and Sherry* required to complete our contracts made before the increase. Unfortunately, however, the Commissioner of Customs for Bombay (Mr. Lestock Reid) interprets the Notification differently, and declines to permit us to pass at old rates the Cognac, &c., now arriving. We enclose herewith copies of our letters to the Commissioner, together with his replies, in original, for His Excellency's perusal.

*Proceedings of the Madras Government, Revenue Department,  
30th November 1875.*

For the trouble we are giving His Excellency during these festivities we apologise; but the matter is of importance to us, involving as it does a loss of upwards of Rs. 8,000, simply from a misinterpretation of the clear intention of His Excellency's Notification.

- (1.) Government of India's reply (original).
- (2.) Government of India's Notification (original).
- (3.) Our letter to Mr. L. Reid, Commissioner of Customs, Bombay (copy).
- (4.) Mr. Reid's reply (original).
- (5.) Our letter to Mr. L. Reid, Commissioner of Customs, Bombay (copy).
- (6.) Mr. Reid's reply (original).
- (7.) Our letter to Mr. L. Reid, Commissioner of Customs, Bombay (copy).

From J. A. BOURDILLON, Esq., Officiating Under-Secretary to the Government of India, Financial Department, to Messrs. CUTLER, PALMER, AND CO., Bombay, dated 3rd September 1875, No. 3,181.

I AM directed to acknowledge the receipt of your letter, dated 9th August 1875, regarding the increase of customs duties on liquor, and, in reply, to refer you to the Notification published in the *Gazette of India*, dated 3rd September, by which such relief is given to you and others situate like you as the Governor-General in Council considers practicable.

2. A copy of the Notification is forwarded herewith.

From Messrs. CUTLER, PALMER, AND CO., to the Commissioner of Customs, Bombay, dated 23rd September 1875.

To avoid constant reference and trouble to you and inconvenience to ourselves, under the terms of the Government Resolution, No. 3,180, dated Simla, 3rd instant, we beg to wait upon you with the following particulars of our contracts, and shall feel obliged by your taking them into your kind consideration, and allowing us the exemption from the higher rates of duty. The terms of sale included the import duty, charges, &c.

On the 23rd December 1874, we engaged to deliver to the Commissariat during the current official year 100 dozens Sherry, yellow seal, of which have been delivered—

12  $\frac{1}{2}$  dozens,

Balance 87  $\frac{1}{2}$  remaining

in bond to be delivered, on which quantity we claim exemption.

On the 17th May we engaged to deliver to Messrs. Kerner and Minns, of Apollo Bunder—

1 hogshead Cognac, blue cap.

1 „ Booth's Gin.

1 butt Sherry.

The Cognac and Gin were cleared on the 17th instant at old rates. The butt of Sherry was imported ex-Peshawur, which arrived here on the 21st July 1875, and warehoused in bond on the 31st July, and was passed on the 22nd at old rates.

On the 26th June we engaged to deliver to Mr. Jamsetjee Nowrojee 12 butts of Sherry, a butt per month, of which one arrived by the *Khedive* on the 4th ultimo, two imported ex-Timor, arrived here on the 26th ultimo, and warehoused in bond on the 7th instant. These three from bond were passed at old rates on the 22nd instant, and the nine to be yet imported, we beg to be allowed to import and clear at old rates.

On the 5th of July we engaged to deliver to Mr. Jamsetjee Nowrojee 9,000 cases Bisquit Dubouche and Co.'s brandy of different numbers within a year from that date.

*Proceedings of the Madras Government, Revenue Department,  
30th November 1875.*

Of these 515 full cases were cleared on different dates at new rates, and refund of excess duty claimed thereon per our letter, dated 15th instant, particulars as per Statement A, and 298 full cases were passed on the 22nd instant at old rates under the exemption clause as per Statement B, 4,180 cases imported by different vessels are warehoused in bond as per list herewith marked C, these together with the balance of 4,007 cases to be yet imported to fulfil the contract, request to be permitted to import and clear at old rates under the exemption clause.

From L. REID, Esq., Commissioner of Customs, Bombay, to Messrs. CUTLER, PALMER, AND CO., dated 23rd October 1875, No. 2,344.

IN acknowledging the receipt of your letter of the 23rd ultimo, detailing the several contracts for the supply of spirit, &c., entered into by you, and requesting to pass them at the old rate of duty, I have the honor to inform you, in reference to the concluding portion thereof, that the Government of India's Notification, No. 3,180, dated 3rd September last, has reference only to spirit, &c., shipped in a vessel which sailed for British India on or before the 15th August 1875, and was sold to deliver, or a contract for the delivery of the same was concluded on or before the 5th August 1875, at a fixed price, including the old rate of duty; and as such I regret I am unable to comply with your request to pass the 4,007 cases mentioned by you at the old rate.

From Messrs. CUTLER, PALMER, AND CO., to the Commissioner of Customs, Bombay, dated 25th October 1875.

REFERRING to your favor, dated Saturday, we shall be glad to know if the conclusion you have arrived at with regard to the Government of India's Notification, No. 3,180, dated 3rd September, in respect of importations in fulfilment of contract, &c., is based upon any reference made by you to the Government of India, or would it permit of our appealing to Government again in the matter.

From L. REID, Esq., Commissioner of Customs, Bombay, to Messrs. CUTLER, PALMER, AND CO., dated 25th October 1875, No. 2,362.

IN reply to your note just received, I beg to inform you that there has been no reference made by me direct to the Government of India. I have carefully considered the Notification over again, and have come to the conclusion that it applies only to cases of contracts for which the wines, &c., were shipped before the 15th August, as already intimated.

From Messrs. CUTLER, PALMER, AND CO., Bombay, to the Commissioner of Customs, Bombay, dated 27th October 1875.

IN continuation of our last letter, we have again carefully studied the Governor-General's Notification, dated 3rd September 1875, and we are of opinion that we are clearly entitled to import the balance of our contract of 9,000 cases Cognac at old rates of duty; the Notification, runs thus: "Or that a contract for the delivery of the same was concluded on or before the 5th day of August 1875", and so on.

Moreover, you will, perhaps, remember that on Mr. Bodger conferring with you upon this subject you informed him we might be entitled to import this quantity at the old rates of duty, and we are now much surprised to hear you have changed your views upon the subject.

We shall be obliged by your reconsidering your decision, as, in the event of your views remaining unchanged, we consider the wording of the Notification to be sufficiently ambiguous to

*Proceedings of the Madras Government, Revenue Department,  
30th November 1875.*

entitle us to consideration, we shall have to appeal again to His Excellency the Viceroy and Governor-General of India in Council, for Mr. Jamsetjee Nowrojee, with whom the contract is made, insists upon having the full compliment of same.

Before appealing to His Excellency the Viceroy we shall be glad if you are agreeable to refer the question to Counsel for opinion. We are advised the construction you at first put upon the Notification is correct.

Referring to our case the words commencing with "or" and not *and* quoted and underlined as above clearly strengthens and confirms our interpretation of same, and the intention of His Excellency in Council while issuing the Notification could not be otherwise.

COPY of this correspondence forwarded for information and guidance to the Governments of Madras and Bengal, and to the Chief Commissioner of British Burmah, with the request that it may be reported whether any proceedings have been taken contrary to the tenor of the orders passed in this case.

(Signed) J. A. BOURDILLON,  
*Offg. Under-Secy. to the Govt. of India.*

No. 336.

ORDER THEREON, 30th November 1875, No. 1,714.

Separate Revenue, No. 37.

Customs.

FORWARDED to the Board of Revenue for early report.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

Govt. of 118751 Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated November, 30th.

Recd.

Encl.

G. O., 30th November 1875, No. 1,714.

NOVEMBER.

Nos. 335-336.

Wines, &c., shipped for British India after 15th August 1875.—Forwarding to the Board of Revenue for report a ruling of the Government of India that — are not to be exempted from the duty imposed by the Indian Tariff Act of 1875.

GOVERNMENT OF INDIA.  
FINANCIAL DEPARTMENT.

Enclosure to Letter No. 2404 of 1875.

Dated 3rd November, 1875.

From—MESSRS. CUTLER, PALMER & Co.,

To—The Private Secretary to His Excellency the Viceroy and Governor General of India.

With reference to your conversation of this morning with our resident Indian Partner, Mr. J. E. Bodger, we have the pleasure, in accordance with your kind permission, of enclosing the letters, etc., enumerated at foot relating to the subject of enhanced imperial duties, and if you would be so good as to find a favorable opportunity to lay these papers before His Excellency, one word only from him regarding the true interpretation would be sufficient to settle the question.

It is probably in the recollection of His Excellency that we some months since addressed him on this subject, in reply we received the enclosed letter and notification which, we interpret, allows us to import at old rates of duty the balance of cognac and sherry required to complete our contracts made before the increase. Unfortunately, however, the Commissioner of Customs for Bombay (Mr. Lestock Reid) interprets the notification differently and declines to permit us to pass at old rates, the cognac, etc., now arriving. We enclose herewith copies of our letters to the Commissioner together with his replies in original for His Excellency's perusal.

For the trouble we are giving His Excellency during these festivities we apologize, but the matter is of importance to us, involving as it does a loss of upwards of Rs. 8,000, simply from a misinterpretation of the clear intention of His Excellency's notification.

1. Government of India's reply (original).
2. Government of India's notification (original).
3. Our letter to Mr. L. Reid, Commissioner of Customs, Bombay (copy).
4. Mr. Reid's reply (original).
5. Our letter to Mr. L. Reid, Commissioner of Customs, Bombay (copy).
6. Mr. Reid's reply (original).
7. Our letter to Mr. L. Reid, Commissioner of Customs, Bombay (copy).

No. 3181, dated 3rd September, 1875.

From—J. A. BOURDILLON, Esq., Offg. Under-Secy. to the Govt. of India, FINANCIAL DEPT.,

To—MESSRS. CUTLER, PALMER & Co., Bombay.

I am directed to acknowledge the receipt of your letter dated 9th August 1875, regarding the increase of customs duties on liquor, and in reply to refer you to the notification published in the *Gazette of India* dated 3rd September, by which such relief is given to you and others situate like you as the Governor General in Council considers practicable.

2. A copy of the notification is forwarded herewith.

Dated 23rd September, 1875.

From—MESSRS. CUTLER, PALMER AND Co.,

To—The Commissioner of Customs, Bombay.

To avoid constant reference and trouble to you and inconvenience to ourselves, under the terms of the Government Resolution No. 3180, dated Simla, 3rd instant, we beg to wait upon you with the following particulars of our contracts, and shall feel obliged by your taking them into your kind consideration, and allowing us the exemption from the higher rates of duty. The terms of sale included the import duty, charges, etc.

On the 23rd December 1874, we engaged to deliver to the Commissariat during the current official year 100 dozens sherry, yellow seal, of which have been delivered—

12  $\frac{4}{12}$  dozens,  
Balance 87  $\frac{8}{12}$  remaining

in bond to be delivered, on which quantity we claim exemption.

On the 17th May we engaged to deliver to Messrs. Kerner and Minns, of Apollo Bunder—

1 hogshead cognac, blue cap.  
1 " Booth's gin.  
1 butt sherry.

The cognac and gin were cleared on the 17th instant at old rates. The butt of sherry was imported ex *Peshawar*, which arrived here on the 21st July 1875, and warehoused in bond on the 31st July, and was passed on the 22nd at old rates.

On the 26th June we engaged to deliver to Mr. Jamsetjee Nowrojee 12 butts of sherry, a butt per month, of which one arrived by the *Khedive* on the 4th ultimo, two imported ex *Timor*, arrived here on the 26th ultimo, and warehoused in bond on the 7th instant. These three from bond were passed at old rates on the 22nd instant, and the nine to be yet imported, we beg to be allowed to import and clear at old rates.

On the 5th of July we engaged to deliver to Mr. Jamsetjee Nowrojee 9,000 cases Bisquit Dubouche and Co.'s brandy of different numbers within a year from that date.

Of these 515 full cases were cleared on different dates at new rates, and refund of excess duty claimed thereon per our letter dated 15th instant, particulars as per statement A,

and 298 full cases were passed on the 22nd instant at old rates under the exemption clause as per statement B,

4,180 cases imported by different vessels are warehoused in bond as per list herewith marked C, these together with the balance of 4,007 cases to be yet imported to fulfil the contract, we request to be permitted to import and clear at old rates under the exemption clause.

No. 2344, dated 23rd October, 1875.

From—L. REID, Esq., Commissioner of Customs, Bombay.

To—MESSRS. CUTLER, PALMER AND CO.

In acknowledging the receipt of your letter of the 23rd ultimo, detailing the several contracts for the supply of spirit, &c., entered into by you, and requesting to pass them at the old rate of duty, I have the honor to inform you, in reference to the concluding portion thereof, that the Government of India's notification No. 3180, dated 3rd September last, has reference only to spirit, &c., shipped in a vessel which sailed for British India on or before the 15th August 1875, and was sold to deliver, or a contract for the delivery of the same was concluded, on or before the 5th August 1875, at a fixed price including the old rate of duty, and as such I regret I am unable to comply with your request to pass the 4,007 cases mentioned by you at the old rate.

Dated 25th October, 1875.

From—MESSRS. CUTLER, PALMER AND CO.,

To—The Commissioner of Customs, Bombay.

Referring to your favor dated Saturday, we shall be glad to know if the conclusion you have arrived at with regard to the Government of India's notification No. 3180, dated 3rd September, in respect of importations in fulfilment of contract, &c., is based upon any reference made by you to the Government of India or would it permit of our appealing to Government again in the matter.

No. 2362, dated 25th October, 1875.

From—L. REID, Esq., Commissioner of Customs, Bombay.

To—MESSRS. CUTLER, PALMER AND CO.

In reply to your note just received, I beg to inform you that there has been no reference made by me direct to the Government of India. I have carefully considered the notification over again and have come to the conclusion that it applies only to cases of contracts for which the wines, &c., were shipped before the 15th August, as already intimated.

Dated 27th October, 1875.

From—MESSRS. CUTLER, PALMER & CO., Bombay.

To—The Commissioner of Customs, Bombay.

In continuation of our last letter, we have again carefully studied the Governor General's notification dated 3rd September 1875, and we are of opinion that we are clearly entitled to import the balance of our contract of 9,000 cases cognac at old rates of duty; the notification runs thus:—"Or that a contract for the delivery of the same was concluded on or before the 5th day of August 1875", and so on.

Moreover you will perhaps remember that on Mr. Bodger conferring with you upon this subject you informed him we might be entitled to import this quantity at the old rates of duty, and we are now much surprised to hear you have changed your views upon the subject.

We shall be obliged by your re-considering your decision, as, in the event of your views remaining unchanged, we consider the wording of the notification to be sufficiently ambiguous to entitle us to consideration, we shall have to appeal again to His Excellency the Viceroy and Governor General of India in Council, for Mr. Jamsetjee Nowrojee with whom the contract is made insists upon having the full compliment of same.

Before appealing to His Excellency the Viceroy we shall be glad if you are agreeable to refer the question to counsel for opinion. We are advised the construction you at first put upon the notification is correct.

Referring to our case the words commencing with "or" and not *and* quoted and underlined as above clearly strengthens and confirms our interpretation of same, and the intention of His Excellency in Council while issuing the notification could not be otherwise.

( True copies )

*Subwalling*  
Registrar Genl. Dept.

No. 2404.

GOVERNMENT OF INDIA.  
FINANCIAL DEPARTMENT.

SEPARATE REVENUE.  
Customs.

To

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,  
REVENUE DEPT.

FORT WILLIAM, the 16th November 1875.

SIR,

I am directed by the Hon'ble the President in Council to forward to you, to be laid before the Government of Bombay, the accompanying letter, dated 3rd November 1875, addressed by Messrs. Cutler, Palmer and Co. to the Private Secretary to His Excellency the Viceroy.

2. I am to request that, with the permission of His Excellency the Governor of Bombay in Council, Messrs. Cutler, Palmer and Co. may be informed that, in the opinion of the Government of India, the interpretation put by the Commissioner of Customs, Bombay, in his letter No. 2344, dated 23rd October, on the Notification issued by the Government of India in this Department, No. 3180, dated 3rd September 1875, is correct.

3. There was no intention on the part of the Government of India to exempt from the duty imposed by the Indian Tariff Act, 1875, any wine, spirit, or liqueur shipped in a vessel which sailed for British India after the 15th August 1875, even though such shipment were made in fulfilment of a contract concluded on or before the 5th August 1875; and on a careful re-consideration of the Notification the President in Council cannot find that any such exemption as Messrs. Cutler and Palmer claim is, in fact, conferred thereby.

4. The point was carefully considered before the Notification was issued, and it was with regret that the Government of India decided that the relief which Messrs. Cutler and Palmer desire, could not be given consistently with the security of the revenue, and would not be in accordance with precedent.

I have the honor to be,

SIR,

Your most obedient Servant,

R. B. CHAPMAN,

Secretary to the Government of India.

Copy of this correspondence forwarded for information and guidance to the Governments of Madras and Bengal, and to the Chief Commissioner of British Burmah, with the request that it may be reported whether any proceedings have been taken contrary to the tenor of the orders passed in this case.

*J. B. Bourdillon*  
Offg. Under Secretary to the Government of India.

Dec: 1875. JAC

N. 4525

June

The 6th Sunday. JAC  
June 24th

Dec 16th  
Nov 75

Dec 21

Young, first information and  
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Bearing testimony a meeting of the people  
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whether any person has been the first meeting  
the first meeting.

Dec 1714-30 Dec 1875

With order

14 St. George's Ave. Dec 1875  
30 Nov 1875

Forwarded to the Board of  
N. 1714  
Reserve for early report.