M.R.O. 1—20,002—12-8-65.

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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

REVENUE DEPARTMENT

G.O. No.	229	Press
B.P. No.		Mis.

Dated 16-2-1876 196 .

Not to be folded or roughly handled

Read the following :—

No. 198. Proceedings of the Board of Revenue, dated 14th December 1875, No. 3,360.

Read the following letter from H. St. A. GOODRICH, Esq., Acting Collector of Vizagapatam, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 18th November 1875, No. 2,005.

I HAVE paid duty at one rupee only per gallon upon eight dozen of Chablis consigned to me here from London.

2. Chablis is a Still White Burgundy, and therefore subject, I presume, to the lower rate of duty. I should feel a doubt, however, as to Hungarian and Greek Wines, some of the former are of the same character as Claret.

3. If any list has been made out specifying the Wines subject only to the lower rate, I shall be obliged if it can be furnished for my guidance.

As the Tariff stands, there appears no doubt that Still Hungarian and Greek Wines should pay Rupees 1-8-0. The Collector of Sea Customs is requested to inform the Board what is the practice in the Madras Sea Customs Office.

(A true Copy and Extract.)

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

No. 199. Proceedings of the Board of Revenue, dated 22nd January 1876, No. 192.

Read the following letter from J. HUNTER-BLAIR, Esq., Collector of Sea Customs, Madras, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Madras, 22nd December 1875, No. 1,830.

IN reply to Board's Proceedings, dated 14th December 1875, No. 3,360, I have the honor to state that the practice of this Office is to pass "Still Hungarian" and "Greek Wines" at 1 Rupee an Imperial gallon. They are classed under "Still Wines" like Claret and Still Burgundy, and are cheaper than the latter.

THE practice of the Madras Custom-house is clearly wrong under the new Tariff Act, and should be changed.

2. The Board resolve, however, to bring the subject to the notice of Government, as the Tariff appears to be directly protective of French Wines. The Board do not see why the lighter kinds of Rhine Wines as well as Greek and Hungarian Wines should not be admitted at the rupee rate of duty.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 200. Proceedings of the Board of Revenue, dated 9th February 1876.

Read the following letter from J. HUNTER-BLAIR, Esq., Collector of Sea Customs, Madras, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 28th January 1876, No. 178.

In acknowledging receipt of Board's Proceedings, dated 22nd January 1876, I have the honor to state that up to 22nd December Still Hungarian and Greek Wines were passed at 1 Rupee 8 Annas a-gallon.

2. Considering the practice wrong, I ordered a duty of 1 Rupee to be charged, which, in accordance with the Board's instructions, has again been raised to Rs. 1-8-0.

3. My own opinion, however, still is that the Wines above specified should not be charged more than 1 Rupee, being Still Wines like Claret and Still Burgundy, and cheaper than the latter; and I think the Government of India should be addressed on the point, so that the error may be corrected in the ensuing official year.

Submitted to Government in continuation of Board's Proceedings, dated 22nd January 1876, No. 192.

2. "Still Hungarian" and "Greek Wines" clearly come under "All other sorts of Still Wines," and cannot be admitted at the rupee rate of duty under the new Tariff Act.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 201. Order thereon, 16th February 1876, No. 229.

Separate Revenue, No. 18.
Customs.

The Governor in Council agrees with the Board of Revenue that there appears good ground for taxing the Wines of the Rhine, Hungary, and Greece, at the same rate as Claret and Still Burgundy instead of at 50 per cent. higher. Application will be made to the Governor-General in Council for exempting these Wines from the additional half rupee of Customs duty under Section 6, Clause (*b*) of the "Indian Tariff Act, 1875."

"Dr. Dauitt on Cheap Wines," pages 45-46 and page 119.

2. It is stated by an eminent authority on the subject that the average strength—

Of Claret is 17·75 of proof spirit,
„ Burgundy, 21·5,
„ Rhine Wines, 21·9,
„ Hungarian, 21·9,
„ Greek, from 21 at 25;

and that in England all Wine at or under 26 per cent. of proof spirit is classed as "Natural" Wine, and pays a shilling a gallon, duty; all Wine above that strength being classed as "Artificial," and paying half a crown.

Page 179.

Proceedings of the Madras Government, Revenue Department,
16th February 1876.

3. The financial effect of the reduction proposed would be for this Presidency about 1,400 Rupees a-year, supposing the same rate of import to prevail for a twelve month as prevailed from August to December last, inclusive.

(True Extract.)

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

To the Board of Revenue.

Fxd. F. R. Bantleman.

Govt. of Madras.
REVENUE.
To
THE BOARD OF REVENUE.
Dated February 16th.
Read.
Recd.
G.O., 16th February 1876, No. 229.
FEBRUARY.
Nos. 198—201.

Wines of the Rhine, Hungary, and Greece.—Agreeing with the Board of Revenue that there appears good ground for taxing the — at the same rate as Claret and Still Burgundy, and resolving to apply to the Government of India for exempting them from the additional half rupee of Customs duty under Section 6, clause (b) of the Indian Tariff Act of 1875.

1 3/229

No. 3,360.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th December 1875.

Read the following letter from H. St. A. GOODRICH, Esq., Acting Collector of Vizagapatam, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 18th November 1875, No. 2,005 :—

I HAVE paid duty at one rupee only per gallon upon eight dozen of Chablis consigned to me here from London.

2. Chablis is a Still white Burgundy, and therefore subject, I presume, to the lower rate of duty. I should feel a doubt, however, as to Hungarian and Greek wines, some of the former are of the same character as Claret.

3. If any list has been made out specifying the wines subject only to the lower rate, I shall be obliged if it can be furnished for my guidance.

As the tariff stands, there appears no doubt that Still Hungarian and Greek wines should pay Rupees 1-8-0. The Collector of Sea Customs is requested to inform the Board what is the practice in the Madras Sea Customs office.

(A true Copy and Extract.)

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

To the Collector of Sea Customs, Madras.

Copy to the Acting Collector of Vizagapatam.

Exd. W. H. French.

1875.

Board of Revenue,

MADRAS.

PROCEEDINGS, 14TH DECEMBER 1875, No. 3,360

Encl.

Received

No 1 to Pet/95 dt 22 Jan

DECEMBER.

No. 3,360.

Wines.—Requesting Collector of Sea Customs, Madras, to inform Board of the practice in force in his office in regard to duty payable on still Hungarian and Greek wines.

4/229

No. 192.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd January 1876.

Read the following letter from J. HUNTER-BLAIR, Esq., Collector of Sea Customs, Madras, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 22nd December 1875, No. 1,830 :—

IN reply to Board's Proceedings, dated 14th December 1875, No. 3,360, I have the honor to state that the practice of this office is to pass "Still Hungarian" and "Greek Wines" at 1 Rupee an Imperial Gallon. They are classed under "Still Wines," like Claret and Still Burgundy, and are cheaper than the latter.

THE practice of the Madras Custom-house is clearly wrong under the new Tariff Act, and should be changed.

2. The Board resolve, however, to bring the subject to the notice of Government, as the tariff appears to be directly protective of French wines. The Board do not see why the lighter kinds of Rhine wines as well as Greek and Hungarian wines should not be admitted at the rupee rate of duty.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

To the Secretary to Government, Revenue Department.
„ the Collector of Sea Customs, Madras.
Copy to the Collector of Vizagapatam.

Exd. A. Grubert.

1876.

Board of Revenue,

MADRAS.

PROCEEDINGS, 22ND JANUARY 1876, No. 192.

Encl.

Received.

JANUARY.

No. 192.

Wines.—Observing that the practice of the Madras Custom-house with regard to levy of duty on Still Hungarian and Greek wines is wrong under the new Tariff Act, and bringing the matter to the notice of Government, with the Board's remarks on the subject.

Memo.

	Imperial Gallons	One Rupee Duty	One & half Rupee Duty
		Rs.	Rs.
August 1875	371	371	556
September "	71	71	106
October "	396	396	594
November "	169	169	253
December "	152	152	228
	1159	1159	1737
For seven months taken proportionately to the above	1622	1622	2432
Total	2781	2781	4169 / 2781

X Difference per Rs. 1388

1. The figure taken is that shewn against "wines assorted". This is exclusive of "still wine" for which a duty of 16 Rs. was levied.

2. This shews "still wine" in the lump.

9-2-76 SR

Memo

Indian Tariff

"wines"

MISCELLANEOUS No.

REVENUE DEPARTMENT.

7/229

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 9th February 1876.

Read the following

No. 178.

From

J. Hunter Blair Esqr.
Collector — Sea Customs
Madras.

To

C. A. Galton Esqr.
Agt Secretary to the
Board of Revenue

SIR,

In acknowledging receipt of
Board's Proceedings, dated 22nd
January 1876, No:—, I have the
honor to state that up to December
22nd still Hungarian and
Greek wines were passed at
1 Rupee 8 annas a gallon.

2. Considering the practice
wrong, I ordered a duty of 1 Rupee

to be charged which in ac-
-cordance with the Board's
instructions has again been
raised to Rs 1-8- ".

3. My own opinion, however,
still is that the wines above
specified should not be charged
more than 1 Rupee, being still
wines like claret and still
Burgundy, and cheaper than
the latter; and I think,
the Government of India
should be addressed on the
point so that the error may
be corrected in the coming

8/28

official year.

Calcutta
Madras
28th January 1876 } (80) J Hunter Blair
Offr. Sea Customs

Submitted to Government in
Continuation of Board's Proce-
-dings, dated 22nd January 1876,
No: 192.

2 " Still Hungarian" and
"Greek wines" clearly come under
" all other sorts of still wines"
and should be admitted at the
proper rate of duty under the
new Tariff Act.

True Copy & Extract

C. H. Clifton
Ag Secretary

To
The Secretary to Government
Revenue Department

2d C. Dep
Jn

Revenue Department

Proceedings of the Board of Revenue
Dated 22d January 1876.
Read the following

No 1830.

From. J. Hunter Blair Esquire
Collector of Sea Customs
Madras.

To H E Stokes Esquire
Ag Secretary to the Board of Revenue

Sir,

In reply to Board's Proceedings
Dated 14th December 1875 No 3360. S
have the honor to state that
the practice of this office is to
pass "Still Hungarian" and
"Greek wines" at 1 Rupee an Im-
perial Gallon. They are classed
under "Still wines" like Claret
and Still Burgundy and are cheaper
than the latter.

I have &c
(Sd) J Hunter Blair
Collector of Sea Cus

Sea Customs House
dated 22d Dec 1875

Burham 1876 Dec
No 1830

PROCEEDINGS OF THE BOARD
OF REVENUE.

Dated 7 January 1876.
Despatched 9
Received

SUBJECT.

Sd 289-16 February
1876

Forwarded
Head of Department
Collector
Board of Revenue
Madras

12 Feb 1876

The practice of the Madras Custom House is clearly wrong under the Excise Tariff Act and should be changed.

2. The Board resolve, however, to bring the subject to the notice of Govt as the tariff appears to be directly protective of French wines.

The Board do not see why the lighter kinds of Rhine wines as well as French and Hungarian wines should not be admitted at the Rupee rate of duty.

/True copy & Extract/

H Evans
Ag Secretary

To
The Secretary to Government
Revenue Department

REVENUE DEPARTMENT.

No. 269

Indian Tariff. "Wines"

From Bd Rev. Dated 22d January 1876.

FOR ORDERS.

Dr. Smith p. 179 Wine duties.

Adverting to the Notes on the paper first circulated – I find –

(1) That the Custom House in England takes Natural wine – all at or under 26 per cent of proof spirit – at 1/a gall; artificial wine, or all above that strength, pays 2/6 a gall.

(2) That the financial effect of classing Greek & Hungarian wines with Claret & Still Burgundy, in the Indian Custom House – so far as this Res[t] is concerned – will be to lose 1388 Rs (£138) a year – totally.

II. I find it stated by Dr. Smith (p. 45/46) that the average strength of Claret is 17-75
" " Burgundy 21-5
" Rhine wines 21-9
" Hungarian 21-9

As Greek wines he speaks at p. 119 – they range between 21 and 25.

D.F.M. 9-2

Bd Rev 1876 Jan 22 No 269
Duplicate of the
Despatch from the
Govt of Bombay
dated 22nd January 1876
Rec'd 24th ditto
Rec'd 29th January 1876
Submitted to Govt of India
from the Collector of Customs
Bombay forwarding a list of
wines under the Customs Act
with Customs rates &c

No 199

Bd Rev 1876 Jan 22 No 269

Wines Indian tariff

FOR ORDERS.

Cire

REVENUE DEPARTMENT.

No. 269

From Board Revenue

Dated 22 — 1 — 1876

FOR ORDERS.

I would direction please as wines are liable for duty as well as other liquors

Vide Article 32 "Liquors" Schedule A of Tariff Act (XVII/75).

I'd like to know what the financial effect in the calculation erroneous layer duties restored & the 2½ clear.

The Govt. Genl. of. can make an exemption Sect VI (b) of the Act. Shall we ask for it?

27-1-6.

12 1876 Inward

Wines Ind

FOR O

In Exemption - one class & 3 times the
12/2 Dr. higher class

Mr Hinde —

FOR ORDERS.

Indian Tariff Act.

"Wines"

Order

The Board will state what will be the financial effect of carrying into the proposal made in para 2 of their Proceedings.

C 28 Jany 76

CR 5-2-76

No. 229 d/16 Feby 1876

Rev. Dept.

Read the following Prop. Bd Rev.

- No 3360 d/14-12-75
- No 192 d/22-1-76.
- Prop d/9-2-76

The F. mr. agrees with the Bd of Rev. that there appears good ground for taxing the [illegible] of the Rhine, Hungary & Greece, at the same rate as Claret & Still Burgundy - instead of at 50 per cent higher - Application will be made to the F. F. mr for exemptions from these Wines from the additional half rupee of Customs duty, under Sect 6 clause (a) of the "Indian Tariff Act, 1875"

2. It is stated by an eminent authority on the subject, that the average strength of Claret is 17·75 of proof Spirit;

of Burgundy, 21·5
of Rhine Wines, 21·9
of Hungarian, 21·9
of Greek, from 21 to 25;

and that in England all wine above under 26 per cent of proof spirit is classed as 'Natural' wine, & pays a shilling a gallon, duty; all wine above that strength being classed as 'Artificial' & paying half a crown.

"Indian Tariff Act"
Cheap Wines"
p. 45/46
& p. 119

p. 179.

1st Feby

To The Board of Rev
Dr. 17 Feb

3. The Financial effect of the reduction proposed will be, for this Prov. Y, about 1600 [illegible]
the same rate of import to prevail for a twelvemonth
if [illegible] were -

Dr 16-2-76

G-0-

Lepidolites.

fernandes, prep