

(1) Number of pages 29 sheets
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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

DEPARTMENT

REY

G.O. No.	2142.	Press.
B.P. No.		Mis.
Dated	28-6-1887	197

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

28th June 1877, No. 2,142.

Read the following paper:—

No. 634. Endorsement of the Acting Under-Secretary to Government, dated Fort St. George, 17th February 1877, No. 2,450.

Read the following petition from AYRAM VITTIL AHMED COYA and others, residing at Calicut, dated 18th November 1876.

ABSTRACT.—Appealing against the accompanying endorsements of the Board of Revenue, state that while the Board have tacitly admitted the illegality of the levy of duty on coir yarn imported from Laccadives, their refusal to direct its refund on the plea of lapse of time is utterly groundless, as it will be seen from the records of the case, and that applications for the refund of the duty in question were being repeatedly made since 1871.

2. Under these circumstances, pray that Government may render justice to the petitioners.

REFERRED to the Collector for report through the Board of Revenue.

(By order,)

(Signed) H. B. GRIGG,
Acting Under-Secretary to Government.

No. 635. From the Hon. E. W. RAVENSCROFT, C.S.I., Chief Secretary to the Government of Madras, Revenue Department, to the Hon. C. G. MASTER Esq., Secretary to the Government of Madras, Revenue Dept., dated Bombay Castle, 23rd June 1877, No. 3,897.

With reference to your Office Memorandum, No. 208, dated 5th instant, I am directed to state that the trade from and to the Laccadive and Maldiv Islands not having been registered separately, it cannot positively be stated whether duty was or was not levied at Bombay on the Laccadive trade previous to the year 1873-74.

2. From 1874-75 to 1876-77 there has been no trade with the Laccadive Islands, from which it may be presumed that there was none or very little trade before.

No. 636. Proceedings of the Board of Revenue, dated 24th April 1877, Miscellaneous No. 6,016.

Read the following letter from W. LOGAN, Esq., Collector of Malabar, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated Calicut, 15th March 1877, No. 60.

In transmitting herewith the petition of Ayram Vittil Ahmed Coya and others, with its enclosures, referred to me by Government for report* through the Board of Revenue, I have the honor

* *Vide* Endorsement of Government, dated 17th February 1877, No. 2,450. to submit a statement showing the dates on which duty was levied at Calicut on the imports of Laccadive Coir and the amount so collected, and to state that the duty was properly levied, inasmuch as the Laccadives were not admitted to the privileges of British Indian Ports till May 1874. Moreover, if petitioners had obeyed the orders of the Cannanore Raja and imported the coir at Cannanore, duty would not have been levied thereon in accordance with the terms of the Raja's Karar. If the amount is to be refunded to any one, it should clearly go to the Laccadive estate now under attachment.

Revenue Department, 28th June 1877, No. 2,142.

ENCLOSURE No. 1.

STATEMENT showing the Dates on which Duty was levied at Calicut on Laccadive Coir and the Amounts levied.

Date.			Amount.	Date.			Amount.
			RS. A. P.				RS. A. P.
1870	September	6	26 0 3	1872	December	19	16 5 6
"	"	12	72 8 10	"	"	31	38 7 0
"	October	22	63 4 6	1873	January	6	69 4 6
"	November	10	283 6 7	"	"	7	83 6 3
"	"	14	73 13 3	"	"	8	172 4 3
1871	January	5	146 6 2	"	"	9	55 1 3
"	"	9	72 1 6	"	"	11	7 4 6
"	"	14	81 4 6	"	"	13	43 11 9
"	February	1	20 2 6	"	"	14	52 13 4
"	"	13	25 15 6	"	"	21	67 8 9
"	"	20	583 3 6	"	"	23	105 4 6
"	"	23	73 6 6	"	"	27	322 11 9
"	March	1	6 10 6	"	February	11	51 10 6
"	"	3	118 11 9	"	"	12	217 6 6
"	"	6	82 12 6	"	"	18	95 12 3
"	"	16	340 9 6	"	"	24	81 11 3
"	"	21	88 11 0	"	"	27	177 15 9
"	"	24	69 8 4	"	March	5	99 12 0
"	"	28	134 3 3	"	"	6	67 8 0
"	April	4	15 3 9	"	"	7	225 1 6
"	"	11	28 2 0	"	"	8	6 1 0
"	October	4	7 0 6	"	"	10	263 10 3
"	"	10	7 15 6	"	"	11	100 9 11
"	"	18	80 2 6	"	"	14	58 3 0
1872	January	5	134 14 6	"	"	18	226 11 0
"	"	9	86 15 3	"	"	22	198 8 0
"	"	16	167 6 3	"	"	31	47 10 0
"	"	22	114 8 3	"	October	3	26 2 11
"	"	25	83 10 0	"	"	4	29 3 4
"	"	28	148 7 8	"	"	6	22 3 4
"	"	30	11 2 6	"	"	7	30 4 6
"	February	12	59 1 9	"	November	17	10 14 9
"	"	13	98 10 9	"	December	3	38 1 10
"	"	15	61 13 6	"	"	31	27 8 3
"	"	20	62 15 3	1874	January	5	69 3 5
"	"	21	101 7 5	"	"	6	355 11 9
"	"	23	3 8 0	"	"	7	23 14 6
"	"	26	60 3 0	"	"	10	185 4 0
"	"	29	189 5 3	"	"	12	31 12 6
"	March	1	345 6 0	"	"	13	44 11 7
"	"	2	142 14 0	"	"	30	39 14 7
"	"	5	32 2 6	"	"	31	50 12 9
"	"	9	37 10 8	"	February	5	134 9 5
"	"	11	58 15 6	"	"	6	77 10 9
"	"	12	97 2 10	"	"	17	78 3 0
"	"	25	2 2 6	"	March	2	80 2 6
"	April	1	159 13 2	"	"	6	420 10 7
"	October	2	23 14 2	"	"	11	195 15 0
"	"	8	9 4 6	"	"	13	83 14 1
"	"	12	37 12 11	"	"	16	68 1 0
"	"	10	50 13 10	"	"	17	223 1 3
"	"	15	8 0 8	"	April	30	146 0 3
"	"	29	28 2 0	"	"	6	149 12 8
Total			10,790 6 8				

Out of this amount a drawback of Rs. 3,611-0-5 has been paid on coir re-exported to foreign ports.

(Signed) W. LOGAN,
Collector.

Revenue Department, 28th June 1877, No. 2,142.

SUBMITTED to Government with reference to their endorsement on Government petition No. 2,450 of 1876.

2. The Government of India directed that the Laccadive Islands should in future returns be treated as British Indian Ports, and the petitioners claim refund of duty on coir landed at Calicut from September 1870 to April 1874 on the strength of that order. It seems to have been clearly not the intention to give retrospective effect to the order, and petitioners are entitled to no consideration whatever, seeing that their object in importing coir at Calicut instead of at Cannanore, where it would have been admitted free, must have been to evade the Raja's monopoly dues (*vide* paragraph 9, Collector's letter, dated 24th January 1873, and connected papers embodied in G.O., dated 17th February 1875, No. 107). If a refund be granted the amount may fairly be claimed for the Laccadive Estate.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Sub-Secretary.

No. 637. ORDER THEREON, 28th June 1877, No. 2,142.

Separate Revenue, No. 23.

Customs.

HIS GRACE the Governor in Council is of opinion that the petitioners are entitled to a refund of the duty levied. The imposition of Customs duties on imports from these islands in 1870 having been illegal, the Board of Revenue will instruct the Collector to repay the sums improperly collected accordingly.

2. The petitioners are referred to the Collector, who has received orders.

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

To the Board of Revenue.
" the Accountant-General.
" the Petition Department.

Est. P. R. Bantleman.

N^o 3897 of 1877

Revenue Department

Bombay Castle 23 June 1877

To

The Honble E. W. Ravenscroft, C. S. I.

Chief Secretary to the Government of Bombay.

The Secretary to the Government of
Madras.

Sir,

With reference to your office Memo: N^o 208,
dated 5th Instant, I am directed to state that the trade
from and to the Laccadive, and Maldiver Islands, not having
been registered separately, it cannot positively be stated whether
duty was or was not levied at Bombay on the Laccadive trade
previous to the year 1873/74.

2^d From 1874/75 to 1876/77 there has been no trade
with the Laccadive Islands from which it may be presumed
that there was none or very little trade before.

I have the honor to be,

Sir,

Your Most Obedt^l Servant.

D. W. R.
For Chief Secy to Government.

N^o 3896 PK

Statement showing the date on which duty was
 levied at Calicut on Lacardine (Pis) and the amount
 levied.

Date	Amount	Date	Amount
1870 Sept. 6	26 3	1872 Feb. 20	62 15 3
12	72 8 10	21	101 7 5
Oct. 22	63 4 6	25	3 8 "
Nov. 10	283 6 7	26	60 3 "
14	73 13 3	29	189 5 3
1871 Jan. 5	146 6 2	March 1	345 6 "
7	72 1 6	2	142 14 "
14	81 4 6	5	32 2 6
Feb. 1	20 2 6	7	37 10 8
13	25 16 6	11	68 15 6
21	583 3 6	12	97 2 10
23	73 6 6	25	2 2 6
March 1	6 10 6	April 1	159 13 2
3	118 11 9	Oct. 2	23 14 2
6	82 12 6	8	9 1 6
16	340 9 6	12	37 12 11
21	88 11 "	10	50 13 10
24	69 8 4	15	8 " 8
25	134 3 3	27	28 2 1
April 4	15 3 9	Dec. 9	103 5 6
11	28 2 1	21	38 7 1
Oct. 4	7 1 6	1873 Jan. 6	69 4 6
10	7 15 6	7	83 6 3
18	82 2 6	8	172 4 3
1872 Jan. 5	134 14 6	9	55 1 3
6	56 2 6	11	7 4 6
8	86 15 3	13	43 11 9
9	167 6 3	14	52 13 4
16	114 8 3	21	67 8 9
22	83 10 "	23	105 4 6
25	126 9 1	25	322 11 9
26	148 7 8	Feb. 7	51 10 6
30	11 2 6	12	27 6 6
Feb. 12	69 1 9	18	95 12 3
13	98 10 9	24	81 11 3
15	64 13 6	27	177 15 9

Revenue 1871 Sept.
 No. 3052
 From
 Feb. 12 of Bombay.
 (Sust. 23)
 (Feb. 25) Fine
 n/o 3897.
 Summary that it
 cannot be positively stated as to
 duty levied on Lacardine
 at Bombay on the Lacardine
 made previous to 1873/74.

1872-6-77 N. 2142

1873 March 5 99 12 1
 6 87 8 1
 7 225 1 6
 8 5 1 1
 10 268 10 3
 11 100 9 11
 14 58 3 1
 18 226 11 1
 22 196 8 1
 Oct 31 47 10 1
 5 26 2 11
 4 29 3 4
 6 22 3 4
 7 30 4 6
 Nov 17 12 14 9
 Dec 3 36 1 10
 31 27 8 3

1874 Jan 31 39 14 7
 Feb 5 134 9 5
 6 77 10 9
 17 78 3 1
 March 2 80 2 6
 6 420 10 7
 11 175 15 1
 13 88 14 1
 16 68 1 1
 17 223 1 3
 20 146 1 3
 April 6 149 12 8

Treas Cr. 10 pp 6 8

1874 Jan 5 169 3 5
 6 355 11 9
 7 23 14 6
 10 185 4 1
 12 31 12 6
 13 44 11 7

Out of this amount
 a draw back of
 Re 36 11 on 5 has been
 paid on coin re-47
 posted to Dring
 Porto -

187 Wm L. gain
 Collector
 True Copy
 Wm L. gain
 Int. Secretary

to state that the duty was properly levied inasmuch as the Laccadives were not admitted to the privilege of British Indian Ports till May 1874. Moreover if Petitioners had obeyed the orders of the Government Rajahs and imposed the Coim affumand, duty would not have been levied thereon in accordance with the terms of the Rajah's Karam. If the amount is to be refunded to any one, it should clearly go to the Laccadive States and not under attachment.

Malabar District Office } I have
Calcutta } B. W. L. J. (Collector)
15 March 1874 }
Submitted

4
Submitted for
Government with reference
to their endorsement on Govern-
ment Petition No. 2450 of 1874.
2. The Government
of India directed that the
Laccadive Islands should
in future returns be treated
as British Indian Ports and
the Petitioners claim refund
of Out of on coin landed at
Calicut from September 1870
to April 1874 on the strength
of that order. It seems to
have been clearly not the inten-
tion to give retrospective
effect to the order and peti-
tioners are entitled to no consideration
whatsoever.

whatsoever seeing that their ob-
ject in importing was at Calicut
instead of at Cannanore
where it would have been ad-
mitted free import have been
to evade the Rajah's monopoly
duty - vide para 9 collector's
letter dated 24 January 1873
and enumerated papers sub-
mitted in G. O. dated 17 Febru-
ary 1875 CP. 107. If a refund
be granted the amount
may fairly be claimed
for the Laccadive Estate.

True Copy & Trust

Ch. L. L.
Sect. Secretary

The Secretary for am-
onent. Res. Dept.
With Petition & copy of Statute.



2452
22/11/76
Encl. 9

G.

His Grace the Governor in Council
Madras.

Appeal Petition presented by Ayram Vithal
Ahmed Isgar and others residing in the Town
of Calicut against the order of the Board of
Revenue dated 21st August 76 No 1735 of 1876
herewith Submitted.

1. That the Petitioners in for-
warding the undermentioned papers respectfully
beg to state that the order of the Board of Revenue
above regarded is against the principles of
Justice as can be seen from the records of the case.

2. That the Board's tacit admission
in their order No 2764 dated 8th Decr 74 of the
illegality of the levy of duty is a sufficient evidence
of the validity of their claim and the refusal of
the same honorable body to admit it and refund
the duty under the plea of limitation is utterly
groundless as will be perceived from the records
of the case, in as much as applications for
refund of duty were being repeatedly presented
from 1871.

Under these circumstances

Petitioners venture to hope that Justice will
be

Encl. 9. 17-2-77: 2452
No. 2. 30-6-74: 818
21-4-74: 123 CMA
23-5-74: 221 CMA
17-2-75: 107
20-12-71: 305

Encl. 9
No. 187) 24/11/76
No. 3083

Encl. 9
No. 187) 24/11/76
No. 3083

Encl. 9
No. 187) 24/11/76
No. 3083

Encl. 9
No. 187) 24/11/76
No. 3083

Encl. 9
No. 187) 24/11/76
No. 3083

be done to them by His Grace the Governor
in Council.

For which act of kindness
And charity the Petitioners shall as in duty
bound ever pray.

Ahmed Goya

Assan Goya

Calicut
8th November 76

List of Records.

- 1 Petition to the Honorable President and members of the Board
of Revenue. 16th August 71.
- 2 Petition to the Collector of Malabar. 11th February 1874.
- 3 Petition to the Collector of Malabar. 5th August 1874.
- 4 Reply to the above Petition from the Collector. 6th August 1874.
- 5 Petition to the Honorable President & members of the Board
of Revenue. 4th November 1874.
- 6 Reply to the above Petition from the Board of Revenue. 8th Feb. 74.
- 7 Petition to the Honorable President & members of the Board
of Revenue. 2nd August 1876.
- 8 Reply to the above Petition from the Board of Revenue. 21st August 76.

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And charity the Petitioners shall as in duty
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Calicut
8th November 76

List of Records.

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- 3 Petition to the Collector of Malabar. 5th August 1874.
- 4 Reply to the above Petition from the Collector. 6th August 1874.
- 5 Petition to the Honorable President & members of the Board
of Revenue. 4th November 1874.
- 6 Reply to the above Petition from the Board of Revenue. 8th Feb. 74.
- 7 Petition to the Honorable President & members of the Board
of Revenue. 2nd August 1876.
- 8 Reply to the above Petition from the Board of Revenue. 21st August 76.

The Honorable President & Members
of the Board of Revenue

The humble petition of the undersigned 4 merchants
residing in the Town of Calicut
most respectfully sheweth.

1 That ~~the~~^{from} time immemorial it was
not usual to levy duties on Coir yarn imported from
Laccadives, that therefore the petitioners are much
grieved by the levy of duties on the said article
imported by them.

2 That no duties whatever has been
levied on any kind of articles imported from the said
places into any Port in British India. Consequently
the petitioners humbly beg to request your honor to
refund the duties levied by from them. But if it
is found difficult to comply with the part of the
petitioners request they beg to solicit that their claims
for drawback may be allowed on the following
grounds.

3 That the petitioners have fully
conformed to the Provisions contained in Act
No VI of 1863 Sections 137 to 143 to entitle them for
drawback and that the Superintendent of Sea
Customs being perfectly satisfied of the correctness
of the procedure on the part of the petitioners
granted permission to re-export the article

(Coir yarn)

And 2450 of 76.

(see yarn) to Arabia as foreign port and has recorded the petitioners drawback applications.

4 That if the Superintendent of Sea Customs could not identify the articles as having paid import duty he would have them and there rejected the petitioners drawback applications and would not have sent them to the Collector's office.

5 That the mere descent on the part of the Superintendent of Sea Customs to re-export imported articles on which drawback was claimed by the petitioners, implies identification it was quite unnecessary for the Collector to have referred the matter to the Supt. of Sea Customs and to have asked for his opinion as to the identification.

6 That the Collector's decision though pretended to be founded on the report of Supt. of Sea Customs is in fact at variance with it.

7 Under these circumstances the petitioners humbly crave that the Honorable Board will kindly refer to the records herewith submitted & redress the petitioners' grievances.

This Appeal against the order of the Collector of Malabar dated 24th July 71. respecting petitioners' Application of 16th June 71.

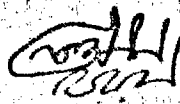
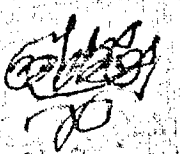
Records concerning this case are herewith submitted.

List of records.

- 1 Petition to the Assist. Collr of Malabar
- 2 Copy of the Petition to the Collr of Malabar
- 3 Order there on.
- 4 Copy of the Superintendent's report.
- 5 Translation of the above.

Calicut
16th August 71.

True Copy.

Ahamed Caya 
Aren Caya 

To

A. MacGregor Esquire
Collector of Malabar
Calicut

Most Respected Sir
1735

The undersigned merchants
of the Town of Calicut beg to bring to your notice
the following anomalies and concluding principles
in the carrying out of the provisions of the customs
duties act and beg to be favoured with an order
settling these at rights.

1st Since the passing of the act
in 1867 no duty was levied on any kind of articles
whether imported from and exported to the
Laccadives up to 1870. Since the duties have
invariably been levied only on coin yarn though
several other dutiable articles are exported from
and imported to the said place.

2nd The levy of duty on coin yarn
prevails in all the ports of Malabar except
Banarsore.

3rd No duties are levied in
South Canara ports for coin yarn on any other
kind of articles exported from the said group
though the Customs Act makes no distinction
between the two districts.

4th The levy of duties on coin
yarn from the Laccadives leads to the suppression
of the same. 2450 of 26

that the goods in question is considered as a
foreign and not as a British Port and on
the former supposition duties not only in wine
now but on all sorts of articles must be
levied.

5th Thus some unprincipled persons
availing themselves of this confusion import
their goods in South American ports and after-
wards get them down at Calicut where the
Custom Authorities insist to levy duty on the
supposition that it is an article imported
from a British Port.

6th Lastly a Chaplain
connected with the Bazar has, we hear,
gone to the islands to make purchases of
their goods and import them in the above
mentioned manner of which we have given
written notice to the Sea Customs
Superintendants of Calicut.

11th Feb. 1874 } Mr. Benjamin
Calicut }

(True copy) Yours humble servant

(Signed) 1. J. P. B. B. B.

2. P. B. B. B. B.

3. B. B. B. B. B.

4. P. B. B. B. B.

1735/36

A. Muer. Gregory Esquire
Collector of Malabar
Calicut

Most Respected Sir

Adverting to the notice published
in the District Gazette of the 1st instant the
undersigned merchants of the Town of Calicut beg
to request your honour to refund the duties levied
on coir yarn imported by us from Laccadives during
the last 4 years on the following grounds.

1st We with our long experience
have never known an instance in which duties of
any sort were levied on any articles which were either
imported from or exported to Laccadives except
duties on coir yarn which the merchants of the place
only were insisted upon to pay for the last 4 years
(but never before) though our brethren in other ports
enjoyed perfect freedom from payments of such
duties as last mentioned and we were never
enabled with our extended researches to find out
anything to show whether duties on articles of any
description from and to Laccadives were levied
and the admission of duties as regards internal
ports in Malabar.

2nd The duties on coir yarn
which had been going on for the last 4 years and
over 2450 of Rs.

Recd 27th/11
1735/36

which is now put at stop by the order of the
Imperial Government and was not warranted by any
law either local or imperial and we regret our
inability to find out any authority upon which
the order to levy duties on coin again was based.

As to the ~~present~~ ^{present} ~~authoritative~~ ^{authoritative}
ruling of the Indian Government making the
Islands free ports sufficiently explains the same
And in the absence of any other order to the contrary
this one must be presumed to have
retrospective effect.

As the Lachy we beg to add
that any application has been made to your
honour regarding this subject on the 11th February
last but has not been followed with a reply
as yet.

5th August 1874
Brisbane

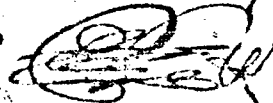
Wm. Bay to remain
Lis

(Enc. Copy) Your honors most obedt.
and humble servants.

(signed) 1 Pattisharanath Abdo

2: 2. Ayram Chittil Subrahmanya Raja

3: 3. Poodiappurail Assen Bayan

10000297 

6/55/1735/20
17

Read Petition from Patterthar
prometh Abdoo and two other merchants of
Calicut dated 5th August 1874. praying
for the refund of duties levied on coir yarn
imported from the Laccadives during the
last 4 years.

Order

Petitioners are informed that
retrospective effect cannot be given to the
declaration of the Government of India
constituting the Laccadives free Port and
that they are not entitled to any re-
fund.

Calicut 3
6th August 1874 3

Mearns
Collector.

See 1722764/34
Rev. 3092/11

11/6/02
Rev. 3092/11

Oct 24 50 8726

LB

2764
28th
1874
2/8 3

The Honorable ... ; and Members of
of the Board of Revenue,
Madras.

The humble Petition of the undersigned
merchants of the Town of Calicut appealing
against the decision of the Collector of
Malabar dated 6th August 1874

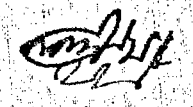
Most Respectfully Sheweth

That the Collector of Malabar without
going into the merits of Petitioners' claim for refund of
duties levied on their goods summarily disposed
of the same.

Therefore Petitioners humbly request
the Honorable Board will kindly refer to the reasons
herewith submitted and order the refund of duties
as requested for which act of kindness Petitioners
shall be in duty bound.

4th November 1874 }
Calicut }

Ever pray

1. Pattotharavith Abbas 
2. Ayram Kilil Mamed Ayya 
3. Poodiapporail Aasen Ayya 

In N^o 2450 of 76

Endorsement on petition
No 1735 of 1876.

The Board decline
to reconsider their orders
passed so long ago as
1874.

Revenue Board office } By order /
Madras }
21st August 1876 } L. C. Williams

Acting Sub Secretary

8022-6-77 V. 2111

Rev 507/77

copy to

Order 245 of 77

7/11/77

Endorsement on Petition
No. 2764 of 1874.

11/17/35/76

The Petitioner's request
for refund of duty for 4 years
cannot be admitted. Even
supposing the collection to have
been illegal, refund cannot
be claimed after six months.

(Act VI of 1863 Section 186)

Revenue Board Office }
Madras, }
8th December 1874. }
A.R.

By order,

H. P. Stokes

Ag. Secy. to Govt.

Compd
C. J. M. D.

11/17/35/76

Invr 2450 of 76

1735
6
To
John

The Honorable President
and members of the Board
of Revenue. Madras.

The humble petition of the
undersigned merchants
residing in the town of
Calicut.

Most Respectfully Sheweth.

That the Peters
humbly beg to submit that the
petition of the 4th November 1871
was rejected on the ground that
their claim for refund of duty
barred by lapse of time under sect
186 of act II of 1863.

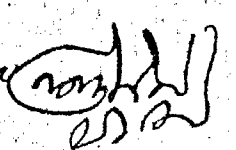
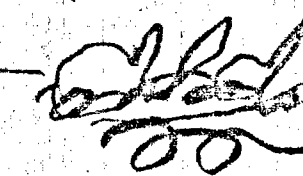
But as a reference
to their petition of the 16th August
1871 and to the records submitted
therewith, to the Revenue Board
show that they have claimed it
time and that their claim is not
barred by lapse of time, they pray
that their case may be taken into
reconsideration and an order
be passed for refund of duty.

And 2450 of 76.

As 1st Pet. was laid up
sick and as he died lately Pet.
were unable to forward this
petition before. For which act of
kindness Pet. shall be in debt.

2 August 1876

Ever yours

- 1 - Syam Vitul & Hamed Caya 
- 2 - Padiapariil Hussun Caya. 

May that after perusal
of the records the
Bd will order the
refund of the duties.

Ms. A. 9.2. 17. (1772)
1772. 2. 17. 1772

1874.
Board of Revenue,
MADRAS.
PETITION DEPARTMENT.
Petition No. 274 of 1871.
From *Rathiaharoorathal*
Qutub
Occupation *Merchants*
Village *Palindur*
Taluk
District *Chitalan*
Dated *1st Jan 8* 1871.
Received *2*
Enclosure
On a Court Fees Stamp of *2 Rupees*
ABSTRACT.

Appeal against the
inclosed order of the
Collr. dated 6th august
last, declining to refund
the duties levied for the
past 4 years on Coir

N^o 2450 of 1876 of 18th Nov 1876

Recebo - " - "

From Syam-Pettit Ahmed
Loya and others, residing at
Calicut, Malabar.

Applying against the
accompanying endorsements
of the Board of Revenue,
states that while the Board
have tacitly admitted the
illegality of the levy of duty
on coarse yarn imported from
Laccadives, their refusal to
direct its refund on the
plea of lapse of time, is
utterly groundless, as it
will

Adelung

Ms. A. 9. 2. 14. 2. 8. 9. 2. 8. 6. 7.

Lead in options 623 24 Sept 77

-121. Littera pro. M. H. J. J. 23. h. 77. 10. 3857

Ardes

[illegible]

For orders

11.5.77

Please see 1873 Bond 24th April 77
 the 1871 do not quite meet
 the 1871 position that, tho'
 the Lancashire were not
 formally declared a British
 Port - within until 1874, yet
 prior to the year 1870 no
 duty had been charged on goods
 imported to or from those
 islands - & that from 1871
 to this date no duty was
 charged on the Lancashire
 ports or on the goods - Since

will be seen from the records
of the cases, & that applica-
tions for the refund of the
duty in question were being
repeatedly made since 1871.

Under those Circum-
stances, pray that Govt
may render justice to the
petitioners.

With Reports from the Collector
of Malabar, embodying the
Board's Proceedings, dated 21st
April 1877, Misc. No. 606.

When duty was charged
it was charged upon
corn and not other
goods. - It is not clear
from the papers why
the duty was imposed
in 1850. Its removal
seems to have due to
the S. T. being introduced
but these P. & S. had
been entered as freight
in the returns - Their
notification seems not
to amount to an
administrative order
and not a formal declaration.

11.5.77

15.5.77

The levy of duty has been
wrong at initiation

The Govt of India merely drew
attention to the fact -

Thus being so, I cannot see
on what grounds a refund of
duty should be made. The law of the
Court of the country can be
reversed.

As to the carrying & delivery
of the estate - I cannot see
under what law this can
be sustained - We might suppose
to admit the articles, or
might compensate it - But
having recognized it as import
duty, it is not the authorities
to say in how or how compensated
this money is as duty - I carry it
the acct of the estate.

19/3/77

There is a singular misconception running
through the D. & C. correspondence. The Government has
been British territory for the last part of
century. But was included by the S. T. in a list
of foreign ports published in 1853 - & the error
was not detected & corrected till 74.

In 70. for some reason the Malabar
authorities began levying import duty on Coir
from the Islands for the first time & the office of

the Duke of Cambridge
 his successor. This seems
 to have had 2 demonstrations
 at once. and a claim for
 export - or at least for
 drawback on re-export.
 This was done in 76. Does
 it appear better in 76. the
 claim for export is finally
 rejected on the score that
 the S.O. admitting a country
 of origin of G.S. cannot be
 given retrospective effect.
 the S.O. action of the
 Customs authorities since
 1850. having been illegal!
 an innovation.

S.O. is proposed to advocate
 a refund at once. but that
 I observe that prior to the date
 when it was given back on
 import from S.O. to the S.O.
 at Bombay & that to which
 matters a precedent for
 application then or there.

It is to be the belief of the
 S.O. in 1850. in 1850. in 1850.
 (S.O. 20 April 76) & to know whether it
 has issued any order. Lawd?

C/1-5-77. 19-5-77.
 22-5-77.

understand the S.O. to declare that ports of the
 British Empire are under the same laws. This
 is the basis of the S.O. 20 April 76. It is
 the basis of the S.O. 20 April 76. It is
 the basis of the S.O. 20 April 76. It is

on the part of the
 S.O. to declare that ports of the
 British Empire are under the same laws. This
 is the basis of the S.O. 20 April 76. It is
 the basis of the S.O. 20 April 76. It is
 the basis of the S.O. 20 April 76. It is

in S.O. 20 April 76
 8th Nov.

heco

The original papers with
 the S.I. Resolution 25. 201.
 1865 - No 3, 138, is put
 up. It will be seen
 that the Resolution
 contains no notification
 declaring the ports mentioned
 in the list appended to
 form No 23. Home or
 Foreign - nor is any
 act quoted - In fact
 the Resolution simply
 relates to, from, to, from
 to be adopted for Trade
 Returns, and the list of
 ports appears to bear
 no authoritative sanction.

The Act in force was
 VI. of 1863, which contains
 no special reference to these
 Islands - under Clause III -
 1. "British India" ^{as defined}
 denoting "the Territories

that are or shall become
 united in law with
 the except the Kingdom
 of P. Wales Island,
 Singapore & Malacca."

Sec XII - gives power to
 his Sec. Gen. in Council
 to declare a Port to be
 a Free Port - This however
 would hardly apply to the
 Laccadives

* "On the Continent"

Under this Act there seems
 to be no authority
 for the levy of duty on
 Laccadive Coir - It is not
 provided in Statute or
 Form No 2 - opposite
 Coir - that the places
 mentioned in Art 3. are
 "Ceylon, Persian Gulf,
 & Maldives" -

It is further proved that
 this duty was levied
 on Coir as per
 of Tariff Act XIII. 71 in
 which 70 (see list) -
 W. the person in para.
 9 of his letter of 17 Feb 73
 (referred to in 1861)

* The same words are
 used in the Customs Order
 Act XVII. of 67 -

The
 VI. goods ~~the~~ ~~are~~ ~~in~~ ~~the~~ ~~port~~
 of the charge, because
 in Colis; ~~noted~~ ~~by~~ ~~the~~ ~~authorities~~

Recd 30/11/74
 Laccadive Port

1. Laccadive & Maldivia
 are given in the Schedule
 as Districts - It is submitted however

(1) that this is a case of jurisdiction
 of a description of goods -
 & does not necessarily imply
 that these articles from these
 Ports should have pay duty
 (2) that although this act was
 still in force, the Govt. of India
 expressly notified that

the 9. of India apparently
 were labouring under a misconception
 regarding these Islands, for
 when the matter was brought
 to notice by one of the Laccadive
 in the Schedule - These words
 do not appear in Act
 XVII & XXV of 1865 -

Recd in para 30-37 of
 20. Dec 71. 405, when Govt.
 directed to W. K. Fraser's proposal
 to levy Export duty on goods
 shipped for the Islands & Islands
 Sec. 28 of Act VI. 65. could not
 apply - why?

the Laccadive were in
 House Ports -
 Tariff Act - XVII. 75 -
 Schedule - District
 words "Laccadive & Maldivia"
 & Maldivia -

Recd. 7. 30/6/74 : 815
 21-4-74 : 133 E. 34
 23-5-74 : 231 E. 34

14 May 1874
 J. B. Fraser
 Secretary to the Board of Revenue.
 Revenue Department
 Government of India
 Secy to the Board of Revenue
 Revenue Department
 Government of India

Revenue, and that it is
 which the Board has
 finally admitted the
 validity of the levy of duty
 on coin yarn imported
 from Siam. Since then
 refused to direct its re-
 fund on the plea of being
 too late of time, is
 utterly groundless, as it
 will be seen from the
 records of the cases. After
 applications for the refund
 of the duty in question were
 being repeatedly made
 since 1877.

Under these circumstances
 it is to be feared that the
 Government is liable to
 the Government.

N. 6. 3. 5.

Rec. 1877 103092
 Government of Madras.

DEPARTMENT.

Petition No. 2480 of 1876.

From Syam Vithal Sh.
 Coya and others

Occupation residing at

Village

Talook Calicut

District Malabar

No. 25-6-77 V. 2112

Date 18th

Received 22nd

Recd 26 April 77 Enclosure 9

ABSTRACT.

Appearing against the
 accompanying memo-
 rant of the Board of
 Revenue.