(1) Number of pages 12

(2) Date of repair 5-6-1984

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No. / ~~B.P. No.~~	1193	Press. / Mis.
Dated	29-7-1878	~~197~~ :

Not to be folded or roughly handled

Archives I—5,806—24-2-78.

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

29th July 1878, No. 1,193.

Read the following papers:—

No. 386. From A. O. HUME, Esq., C.B., Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce, (Customs,) to the Chief Commissioner of British Burma, dated Simla, 17th July 1878, No. 69.

I AM directed to acknowledge the receipt of your letter, No. 932—311, dated the 17th May last, forwarding, for the orders of the Government of India, papers relative to an application from Messrs. A. Scott and Company, Rangoon, for a refund of Customs duties levied by the Collector of Customs at that place on the following articles imported by them, viz.,—

(1) tinned fruits and vegetables;
(2) Lemon oil;
(3) methylated spirit.

2. In reply, I am directed to point out that the Notification of the 18th March 1878, No. 43, under which exemption is claimed, does not absolutely exempt from all Customs duty the articles therein mentioned. It merely exempts them from the "Import duties to which they are liable under the numbers of Schedule A of the said Act entered in column one of the following list." The Notification was carefully worded with the object of not exempting from duty articles which, although dutiable under those numbers of Schedule A of the Indian Tariff Act, 1875, which it was determined to remove from the Schedule, might also be dutiable under other numbers still retained in the Schedule. Consequently, if any article is subject to duty under any other of the retained numbers of the Schedule, it still remains subject to duty. The terms of the Notification have probably not been carefully observed by Messrs. A. Scott and Company.

3. There is no doubt that the action of the Customs Collector at Rangoon in charging the articles named with duty was perfectly correct. The canned fruits and vegetables are dutiable under No. 47, Provisions and Oilman's Stores, which, in fact, is the head under which such articles have hitherto been assessed for duty and recorded in the returns by the Indian Customs. This heading is, moreover, more appropriate for such articles than that of fruits and vegetables which is only intended to include such articles as dates, cocoanuts, pistachio nuts, walnuts, &c., imported in bulk and largely consumed as food by various classes of the native population.

4. Similarly, oil of lemon is more appropriately included under the same head of Provisions and Oilman's Stores (No. 47) or under Perfumery (No. 43) than under Chemical Products and Preparations No. 9.

5. The same principle applies to such articles as "Otto of Sorts" which was mentioned in the Tariff under "Oils," but which is properly dutiable, now that oils have been exempted under "Perfumery," for which purpose only is the article used, and olive oil, which is dutiable under the head of "Provisions and Oilman's Stores."

6. In such cases as these of oils used for food, as flavoring essences, perfumery, or medicine, the reasonable rule to observe is that which was laid down in the letter from the Secretary to the Government of India in the Financial Department, No. 772, dated the 7th June 1876, in the case of the liability of Coffee to duty, viz., that if imported in bulk they should be classed as oils and exempted from duty, but if imported in comparatively small quantities as part of a consignment of other goods, they should be charged with duty under the head of the Tariff in which they may most appropriately be included.

7. With regard to methylated spirits, there can be no doubt that they are dutiable at 10 per cent. *ad valorem* under Item 32 of the Tariff Import Schedule as "Spirit for use exclusively in arts or manufactures, or in chemistry, which has been rendered effectually and permanently unfit for human consumption." There is a corresponding Excise duty on such spirits under Act XVI of 1863, so that the levy of Import duty is conformable with the intention of Section 11 of the Indian Tariff Act, 1875, viz., that the Excise and Import Duties on spirit should bear a due proportion to each other. In regard to the levy of duty on this class of spirits, I am also to invite your attention to Section 155 of the Sea Customs Act, 1878, which has been substituted for Section 7 of the Indian Tariff Act, 1875.

No. 70.

Copy forwarded to the Government of Madras for information and guidance.

(By Order,)

(Signed) C. J. LYALL,
Under-Secy. to the Govt. of India.

No. 387. ORDER THEREON, 29th July 1878, No. 1,193.

Separate Revenue, No. 42.
Customs.

COMMUNICATED to the Board of Revenue for information and guidance.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman

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Govt. of [1878] Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated July 29th.

Rect.

Encl.

G.O., 29th July 1878, No. 1,193.

JULY.

Nos. 386-387.

Customs Duties levied by the Customs Collector at Rangoon on certain Articles imported by Messrs. Scott and Co.—Communicating to the Board of Revenue for information and guidance copy of letter from the Government of India to the Chief Commissioner, British Burmah, relative to—.

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No. 69.

FROM

A. O. HUME, ESQUIRE, C.B.,

Secretary to the Government of India,

Department of Revenue,

Agriculture and Commerce,

To

The Chief Commissioner of British Burma.

Customs.

Simla, dated 17th July 1878.

SIR,

I am directed to acknowledge the receipt of your letter No. 932/311 dated the 17th May last, forwarding, for the orders of the Government of India —— papers relative to an application from Messrs. A. Scott and Company, Rangoon, for a refund of Customs duties levied by the Collector of Customs at that place on the following articles imported by them, viz:

(1) Tinned fruits and vegetables.

(2) Lemon oil

(3) Methylated spirits.

2.—

2. In reply I am directed to point out that the Notification of the 18th March 1878, №43 under which exemption is claimed; does not absolutely exempt from all customs duty the articles therein mentioned. It merely exempts them from the import duties to which they are liable under the numbers of "Schedule A of the said Act entered in "Column one of the following list". The Notification was carefully worded with the object of not exempting from duty articles which, although dutiable under those numbers of Schedule A of the Indian Tariff Act 1875 which it was determined to remove from the schedule might also be dutiable under other numbers still retained in the schedule. Consequently if any article is subject to duty under any other of the retained numbers of the schedule, it still remains subject to duty. The terms of the Notification have probably not been carefully observed by Messrs A. Scott and Company.

3. There is no doubt that the action of the Customs Collector at Rangoon in charging the articles named with duty was perfectly correct. The canned fruits and vegetables are dutiable under №47 Provisions and Oilmans stores, which in fact is the head under which such articles have hitherto been assessed for duty and recorded in the returns by the Indian Customs. This heading is moreover more appropriate for such articles than that of Fruits and Vegetables which is only intended to include such articles as dates, cocoa-nuts, pistachio nuts, walnuts, &c, imported in bulk and largely consumed as food by various classes of the native population.

4. Similarly oil of lemon is more appropriately included under the same head

head of Provisions and Oilmans stores (№47) or under Perfumery (№43) than under Chemical Products and preparations №9.

5 The same principle applies to such articles as "Otto of sorts" (which was mentioned in the Tariff under "Oils" but which is properly dutiable, now that oils have been exempted, under "Perfumery" for which purpose only is the article used,) and "olive oil" which is dutiable under the head of "Provisions and Oilmans Stores".

6. In such cases as these of oils used for food, as flavouring essences, -- perfumery, or medicine, the reasonable rule to observe is that which was laid down in the letter from the Secretary to the Government of India in the Financial Department №772 dated the 7th June 1876, in the case of the liability of Coffee to duty, viz: that if imported in bulk

bulk they should be classed as Oils and exempted from duty, but if imported in comparatively small quantities as part of a consignment of other goods they should be charged with duty under the head of the Tariff in which they may most appropriately be included.

7. With regard to Methylated spirits there can be no doubt that they are dutiable at 10 p. ad valorem under Item 32 of the Tariff Import Schedule as "Spirit for use exclusively in Arts, or manufactures, or in chemistry, which has been rendered effectually and permanently unfit for human consumption". There is a corresponding excise duty on such spirits under Act XVI of 1863, so that the levy of import duty is conformable with the intention of Section 11 of the Indian Tariff Act 1875, viz: that the excise and import duties on spirit should bear a due proportion to

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to each other. In regard to the -- levy of duty on this class of spirits, I am also to invite your attention to Section 155 of the Sea Customs Act, 1878, which has been substituted for Section 7 of the Indian Tariff Act, 1875.

I have &c
Sd. A. O. Hume,
Secretary to the Govt. of India

No. 70.

Copy forwarded to the Govern=ment of Madras for information and guidance.

By order,

Sd. [illegible]

Under Secretary to the Govt. of India.

Revenue 1878 Dept

No 3241

Endorsement

From

The Govt of Madras

Dated 17 } July 1878
Rec'd 24 }

Forwarding copy of a letter to the Chief Commissioner British Burmah relative to an application from Messrs Scott & Co Rangoon for a refund of Customs duties levied by the Customs Collector at that place on certain articles imported by them.

No 1193 Communicated to the Board of Revenue for information and guidance.

29 July 1878

With 2 Orders

14 Sch. 0 Dec 3 of Orders

c 26-7-78
R 29-7-78

No 386