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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue — DEPARTMENT

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Dated 24th October 1878 197 .

Not to be folded or roughly handled.

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

24th October 1878, No. 1,718.

Read the following paper:—

No. 262. From the Hon. E. W. RAVENSCROFT, C.S.I., Chief Secretary to the Government of Bombay, to A. O. HUME, Esq., C.B., Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce, dated Bombay Castle, 25th July 1878, No. 3,768.

I AM directed by His Excellency the Governor in Council to forward, for submission to the Government of India, the accompanying copy of a letter, No. 0-139, dated the 17th instant, from the Acting Commissioner of Customs, Opium and Abkári, regarding the levy of duty on certain articles referred to in the Government of India's Notification, No. 43, dated 18th March 1878, and to request that you will be so good as to favor this Government with the instructions of the Supreme Government on the subject.

From C. B. PRITCHARD, Esq., Acting Commissioner of Customs, Opium and Abkári, to the Hon. E. W. RAVENSCROFT, C.S.I., Chief Secretary to Government, Revenue Department, Bombay, dated Poona, 17th July 1878, No. 0-139.

UNDER the terms of Government of India's Notification, No. 43 of 1878, certain specified classes of goods are exempted from the import duties *to which they are liable under certain specified numbers* of the import schedule, the intention of the somewhat peculiar wording of the Notification apparently being to leave it open to the Customs Department to charge duty on any of the articles specified which are capable of being referred to any other heads of the schedule than the particular numbers cancelled.

2. Among the headings cancelled are Piece-goods of Flax and of Hemp (Nos. 21 and 26). The heading of "Piece-goods not otherwise described" (No. 44) is however retained, except in respect of jute piece-goods. The omission of heads Nos. 21 and 26 being Flax and Hemp piece-goods within the category of "Piece-goods not otherwise described," and if the above-noted inference as to the intention of the Notification is correct, duty ought still to be taken on them. I do not feel quite sure, however, that this course would be in accordance with the wishes of Government, and should be glad to be favored with definite instructions.

3. A similar case is that of linen thread, which is specified under head No. 21, but which is also an article of haberdashery dutiable under head No. 1.

4. So also with many articles under the heads of seeds (No. 50) and oils (No. 38); cummin, methi and sagira under the former are used only in cookery and as spices (No. 54), while quince seed is used only for medicinal purposes (No. 17). Under the latter cassia and grass oils are exclusively used for medicine (No. 17); otto and sandal-wood only as perfumery (No. 43); linseed, naphtha, and wood-oils only as painter's materials (No. 41).

5. There are many other items of the same kind, but the orders which may be issued as to those above noted will be a sufficient guide for the treatment of all.

6. Many of these doubtful items had tariff valuations assigned to them under the heads which have been cancelled. If such articles are decided to be subject to duty under other heads in accordance with the principle above suggested, instructions are requested whether the duty is to be levied *ad valorem*, or whether the tariff valuations given in the cancelled heads are to be regarded as holding good for the purposes of assessment under any other heads.

From A. O. HUME, Esq., C.B, Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce, to the Secretary to the Government of Bombay, dated Simla, 18th September 1878, No. 123 (Customs).

I AM directed to acknowledge the receipt of your letter of the 25th July, No. 3,768, forwarding a letter from the Commissioner of Customs, Opium and Abkári, asking for instructions as to the liability to duty on import of certain articles included under numbers which were removed from the tariff schedule by the Notification of this Department, No. 43, dated the 18th March last.

2. The Governor-General in Council has already had under consideration, in connection with entries in the monthly returns of trade received from Sind, the question of the liability of flax and hemp piece-goods to duty. In Kurrachee, as in Bombay, it has been considered that these goods are subject to duty under No. 44 of the schedule, "Piece-goods not otherwise described." His Excellency in Council does not consider that this is a correct view of the case. The tariff of 1875 specified certain kinds of piece-goods, viz., those made from cotton, flax, hemp, silk, and wool, each under a separate number, and in a separate heading provided for the taxation of all kinds of piece-goods other than those specifically described. It seems clear that the exempting Notification of the 18th March must in this case be read with the tariff schedule of 1875, and that it would not be reasonable to group under the general head of No. 44 two descriptions of piece-goods which were always separately taxed, and which were never meant to be included in that number. Accordingly, no duty should be charged on importations of piece-goods made of flax and hemp.

3. Linen thread can hardly be correctly classed, as suggested by the Commissioner of Customs, under the head of "Apparel, including Millinery and Haberdashery." It is more properly a material for the fabrication of articles classed under that head, and it may reasonably be exempted from duty altogether.

4. As regards the articles referred to in the 4th paragraph of Mr. Pritchard's letter, under the heads of seeds and oils, I am directed to refer to my letter of the 17th July, No. 69, to the Chief Commissioner of British Burmah, of which copy was forwarded to the Government of Bombay by endorsement No. 71. The principles laid down in that letter apply to cases of the kind mentioned by Mr. Pritchard.

No. 442-C.

COPY of correspondence forwarded to the Government of Madras for information and guidance.

(By order,)

(Signed) A. CROOKSHANK, Captain,
Offg. Secy. to the Govt. of India.

14th October 1878.

No. 263. ORDER THEREON, 24th October 1878, No. 1,718.

Separate Revenue, No. 21.
Customs.

COMMUNICATED to the Board of Revenue for information and guidance.

(True Extract.)

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

To the Board of Revenue.

Exd. A. F. Goodall

(594)

No. 3768 of 1878

Revenue Department

Bombay Castle, 25th July 1878

From

The Honble E. H. Ravenscroft C.S.I.

Chief Secretary to the Government

of Bombay

To

A. C. Shrine, Esquire, C.B.

Secretary to the Government of India

Department of Revenue, Afsn:

and Commerce.

Sir

I am directed by His Excellency

the Governor in Council to forward for

submission to the Government of India

the accompanying copy of a letter No. 139,

dated the 17th instant from the Acting

Commissioner of Customs, Sea Customs and Ab-

kari, regarding the levy of duty on cer-

tain articles referred to in the Govern-

ment of India Notification No. 43, dated

18th March 1878, and to request that

you will be so good as to favour this

Government with the instructions of

the Supreme Government on the subject

I have the honor to be &c

(Signed) D. Mackenzie

For Chief Secretary to Govt.

Govt. of India 1878 Madras.

REVENUE.

THE BOARD OF REVENUE.

Dated October 24th.

Received November 4th.

Read

Entd.

Duty on certain Articles.—Communicating to the Board of Revenue, for information and guidance, papers from the Government of India regarding the levy of — referred to in Notification No. 43, dated 18th March 1878.

OCTOBER.

Nos. 262.263.

No. 0/139 of 1878

From

C. B. Pitchard, Esquire
Acting Commissioner of Customs,
Opium and Abkari

To

The Chief Secretary to Government
Revenue Department
Bombay

Poona, 17th July 1878

Sir-

Under the terms of Government of India's Notification No. 43 of 1878 certain specified classes of goods are exempted from the Import duties to which they are liable under certain specified numbers of the Import schedule. The intention of the some-what peculiar wording of the Notification appaently being to leave it open to the Customs Department to charge duty on any of the articles specified which are capable of being referred to any other heads of the schedule than the particular numbers cancelled.

2. Among the headings cancelled are Piece goods of Flax and of Hemp (Nos. 21 and 25). The heading of "Piece goods not otherwise described" (No. 44) is however retained, except in respect of Jute piece goods. The omission of Heads Nos. 21 and 25 bring Flax and Hemp piece goods within the category of "Piece goods not otherwise described", and if the above noted inference as to the intention of the Notification is correct duty must still be taken on them. I do not feel quite sure however, that this course would be in accordance with the wishes of Government and should be glad to be favoured with definite instructions.-

3. A similar case is that of Linen thread which is specified under head No. 21, but which is also an article of Haberdashery dutiable under head No. 1.-

4. So also with many articles under the heads of seeds, (Nos. 38) Cummin, methe and sajee under the former, are used only in Cookery and as spices (No. 54) while Quince seed is used only for medicinal purposes (No. 17). Under the latter, cassia and pass oils are exclusively used for medicine (No. 17) & to only as Painters materials (No. 45).

5. There are many other items of the same kind, but the orders which may be issued as to those above noted will be a sufficient guide for the treatment of all.

Many

6. Many of these doubtful items had tariff valuations assigned to them under the heads which have been cancelled. If such articles are decided to be subject to duty under other heads in accordance with the principle above suggested, instructions are requested whether the duty is to be levied ad valorem, or whether the tariff valuations given in the cancelled heads are to be regarded as holding good for the purposes of assessment under any other heads.

I have the honor to be &c.

(Signed) C. B. Pitchaird

Acting Commissioner of Customs, Salt and Abkari.

No. 123

From

The Secretary to the Government of India Department of Revenue, Agriculture and Commerce

To

The Secretary to the Government of Bombay

Dated, Simla the 18th September 1878

Customs

Sir,

I am directed to acknowledge the receipt of your letter of the 25th July No. 3768, forwarding a letter from the Commissioner of Customs, Salt, and Abkari, asking for instructions as to the liability to duty on import of certain articles included under numbers which were removed from the Tariff Schedule by the Notification of this Department No. 43 dated the 18th March last.

2. The Governor General in Council has already had under consideration, in connection with entries in the monthly returns of trade received from Sind, the question of the liability of flax and lamp piece goods to duty. In pursuance of the decision arrived at in Bombay it was ordered that these goods are subject to duty under No. 44 of the Schedule "Piece goods not otherwise described." His Excellency in Council does not consider that this is a correct view of the case. The Tariff of 1875 specified certain kinds of piece-goods, viz those made from cotton, flax, lamp, silk and wool, each under a separate number and in a separate heading provided for the taxation of all kinds of piece-goods other than those specially described. It seems clear that the exempting Notification of the 18th March ought in that case to be read with the Tariff Schedule of 1875, and that it would

would not be reasonable to bring under the general head of Piece Goods two descriptions of piece goods which were always separately taxed and which were never meant to be included in that number. Accordingly, no duty should be charged on importations of piece goods made of flax and hemp.

3. Linen thread can hardly be correctly classed, as suggested by the Commissioner of Customs, under the head of "Apparel, including Millinery and Haberdashery." It is more properly a material for the fabrication of articles classed under that head, and it may be admitted free of duty altogether.

4. As regards the articles referred to in the 4th paragraph of Mr. Pitcher's letter under the heads of seeds and oils, I am directed to refer to my letter of the 17th July, No. 69, to the Chief Commissioner of British Burma, of which copy was forwarded to the Government of Bombay by endorsement No. 71. The principles laid down in that letter apply to cases of the kind mentioned by Mr. Pitcher.

I have, &c.

(Signed) A. C. Bourne

Secretary to the

Government of India

No. 442 Dated 14th October 18

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

By order

A Mockenzie

Captain

Officiating Secretary

to the Government of India

Revenue 1878 Department

No. 4612.

Endorsement

From The Govt of India

Rd.

Dated 14th October 1878
Rec'd 21

C
No. 462

Forwarding for information and guidance, copy of correspondence, regarding the levy of duty on certain articles referred to in Govt of India Notification No 43 dated 18th March 1878.

No 1718

Communicated to the Board of Revenue for information and guidance.

24 October 1878

14 Lds Orders of Revenue

Acts 263

C 23-10-78.
R 24-10-78.

No 262

24 October 1878