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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / B.P. No.	2029	Press. / Mis.
Dated	17.12.1878	197 .

Not to be folded or roughly handled

2029
1

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

17th December 1878, No. 2,029.

Read the following paper:—

No. 195. Proceedings of the Board of Revenue, dated 8th November 1878, No. 2,999.

Read Petition No. 1,935 of 1878 from Messrs. T. A. Taylor and Co. requesting that certain coral re-imported by them may be exempted from duty.

On the 13th December 1872 the Board following the practice prevailing in Calcutta and Bombay authorized the Collector of Sea Customs to pass, free of duty, all articles which he was satisfied had been in India before.

2. In a Resolution recorded with G.O., dated 5th November 1877, No. 3,198, Revenue Department, the Government of India prohibited the passing of goods free of duty under old laws and orders unless they had been specially exempted under Section 6 of the Indian Tariff Act, 1875.

3. The effect of this Resolution was to cancel the Board's Proceedings above alluded to, but this does not appear to have been understood at the Madras Custom House until it was specially pointed out in Board's Proceedings, dated 29th May 1878, No. 1,439.

4. On the 12th December last Messrs. T. A. Taylor and Co. applied for permission to re-export with refund of duty a consignment of corals to be re-imported after being made merchantable. The Collector replied that as two years had expired since the date of import, the refund applied for could not be sanctioned, but that on the goods being re-imported they would be passed free of duty as having been in India before.

5. The goods were exported accordingly and re-imported in September 1878, but on application being made for their clearance free of duty, Messrs. T. A. Taylor and Co. were informed that the exemption from duty of goods which had been in India before was cancelled.

6. Messrs. T. A. Taylor and Co. plead that the goods (which had already paid duty in India) were re-exported on the express understanding that they could be re-imported free of duty, and as the Board consider that the circumstances of the case are such as to call for special consideration, they resolve to ask Government to exercise the powers vested in them under Section 23, Act VIII of 1878, and authorise the Collector to pass the corals free of duty on production of satisfactory evidence of identity.

(A true Extract.)

(Signed) J. STURROCK,
Acting Sub-Secretary.

No. 196. ORDER THEREON, 17th December 1878, No. 2,029.

Separate Revenue, No. 26.
Customs.

THE Government understand that in the interval between export and re-importation the corals were not altered, but merely restored to their original marketable condition. If so, and provided that the full and proper duty was paid on first importation, the Collector is authorised, under these circumstances, to pass the goods free of duty as recommended by the Board.

(True Extract.)

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

To the Board of Revenue, with one enclosure.

Bxd. A. F. Goodall.

Ver 3634/78

Cont. of [1878] Madras.

REVENUE.

THE BOARD OF REVENUE.

Dated December 13th.

Printed 20th.

Read.

Exd.

DECEMBER.

Nos. 195-196.

Goods re-imported by Messrs. T. A. Taylor and Co.—Authorising the Collector of Sea Customs to pass the — free of duty as recommended by the Board of Revenue, provided that the full and proper duty was paid on the first importation.

2629
3

No. 2,384.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 13th December 1872.

Read again letter from the Acting Collector of Sea Customs, dated 16th October 1872, No. 837, recorded in Board's Proceedings, Miscellaneous No. 7,426, dated 7th November 1872.

Read also the following letter from the Hon. D. ARBUTHNOTT, Acting Collector of Sea Customs, to the Secretary to the Board of Revenue, dated Madras, 26th November 1872, No. 976 :—

ABSTRACT.—Forwards, with reference to Board's Proceedings, Miscellaneous No. 7,426, of 7th November 1872, copies of letters from Calcutta and Bombay in regard to the levy of duty on the cost of repairs, and offers his remark on the subject.

THE Collector of Sea Customs is authorized to pass, free of duty, all articles which he is satisfied have been in India before, whether returned after having been put in repair, or otherwise.

2. The amount of duty paid by Messrs. Arbuthnot and Co. on Mr. J. H. Martin's gun should be reported in order that the full sum may be refunded.

(A true Extract)

(Signed) J. GROSE,
Secretary.

To the Acting Collector of Sea Customs.

Exd. A. Grubert.

1872.

Board of Revenue,

MADRAS.

PROCEEDINGS, 13TH DECEMBER 1872, No. 2,384.

Received

Encl.

DECEMBER.

No. 2,384.

Import duty on a gun—belonging to Mr. J. H Martin, returned from England after having been repaired.—Collector of Sea Customs authorized to refund amount of — to Messrs. Arbuthnot and Co., and to pass free of duty all articles which have been in India before, whether returned after having been put in repair, or otherwise.

2029/4

No. 1,439.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th May 1878.

Read the following paper from R. J. MELVILLE, Esq., Collector of Sea Customs, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 4th May 1878, No. 768 :—

Application for Refund under Standing Order No. 341.

Name of Party claiming Refund.	Date of Application.	Amount of Refund recommended.	Officer recommending Refund.	Date of credit in Government Account.	Account in which the original receipt was credited and the particular item in which it was included.	Grounds of recommendation.	Orders of the Board.
		Rs. A. P.					
Messrs. Binny and Co.	2nd May 1878.	22 8 0	Collector of Sea Customs, Madras.	4th April 1878.	Credited to "Sea Customs Imports" in the Treasury account for April 1878.	Messrs. Binny and Co. cleared from the Custom House two cases ex-steamer *Cathay* belonging to Major W. S. McLeod. A portion of the contents consisted of platedware and jewellery of the value of Rupees 450, on which duty was paid by Messrs. Binny and Co., amounting to Rs. 22-8-0. Major McLeod now declares that these articles had been in India before. The goods are, therefore, entitled to be passed free. Hence the claim for refund.	

THE authority for the exemption from duty on importation of goods which have been in India before is Board's Proceedings, dated 13th December 1872, No. 2,384, based on the practice obtaining in Calcutta and Bombay. The exemption must, however, be considered cancelled by the Resolution embodied in G.O., dated 5th November 1877, No. 3,198, which directs levy of duty in all cases in which exemption has not been formally sanctioned under the Tariff Act.

(A true Copy and Extract.)

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

(True Copy.)

(Signed) C. SIVASANKARA MOODELY,
First Assistant.

To the Collector of Sea Customs.

Copy to all other Collectors of Maritime Districts,
with copy of Board's Proceedings, dated 13th December 1872, No. 2,384.

Exd. A. Grubert.

Revenue Department.

2089/6

Memo for Orders.

Proceedings, Board of Revenue,
dated 8th November 1878 No. 2999.

It is apparently
only (imported articles
of country produce that
are ordinarily to be ad-
mitted without payment
of duty and that
only under certain pro-
visions, & the provision to
which (section 25 (Act VIII of 1878)
of the Customs Act
refers)

I think proof is required
that the foreign exemption
which is claimed is such
& that the Govt. do
think that the Govt.
have power as to the
principle

Sec. 2. Act 8/78
leaves all Executive under
it to deal with it under
any previous Act which
is inspite of this. I do not think
that any system of sea
customs contemplates
the payt. of Export duty

Prime Minister's Office
No. 3999
1878

Board of Revenue,

MADRAS.

To

THE SECRETARY TO GOVT.,
REVENUE DEPARTMENT.

Dated November 8th.

Printed 13th.

Received

Proceedings, 8th November 1878, No. 2,999.

NOVEMBER 1878

No. 2,999.

Cutch — exported by Messrs. T. A. Taylor and Co. on the express understanding that they could be recompensed free of duty as having been in India before.—Asking Government to exercise the powers vested in them under Section 25, Act VIII of 1878, and authorise Collector of Sea Customs, Madras, to pass the cutch free of duty on production of satisfactory evidence of identity.

on the same goods twice over by the same owner if identity be established
if the drawback has been refused only.
Import duty is levied
on "first importation"
(See Sec 25. Act 8/78) &
re-export. Satisfies all
the requirements of
the law. Drawback
of course cancels
the orig. impt. but
in this case. drawback
was refused. I under:
:stand that the goods
were merely returned to
their orig. marketable
condition in the interval
between export & re-import
&c. I don't think

I think in good
faith the particular
goods must be passed
free of duty - [illegible]
it is clear that duty
was paid to the
proper amount originally

but the proceedings
[illegible] [illegible] [illegible]
... [illegible]
throughout
[illegible] 4/12

The [illegible] [illegible]
[illegible] [illegible]
circulated

2029

they were liable to be
charged with import
duty a second time -
First ascertain the
practice at Calcutta
& Bombay. [illegible]

For Orders

Cont. appertg by
Mess[rs] Taylor & C.

No 5098

Rev Deptt

2088/8

No 2029

Proceedings of the Madras Government
Under date the 17 December 1878

Read Proceedings of
the Board of Revenue, dated
8th November 1878 No 2999.

The Govt understand
that in the interval between
export and reimportation
the corals were merely
restored to their original
marketable condition.
If so and provided that
the full and proper
duty was paid on the
first

Mr Wedderburn

Mr Ilbert

The law requires the
examination to be
conducted in the order See 23

c. 29 Nov/78 R 4 Dec/78

first importation, the Collector is authorised to pass them free of duty as recommended by the Board.

2. At the same time it is not clear the Board are right as to the principle. Section 2 Act 8 of 1878 sanctions all exemptions made with due authority under any previous Act; but, irrespective of this, it is doubtful whether any system of Sea Customs contemplates the payment of import duty on the same goods twice over by the same owner if identity be established and if drawback on export was not allowed.

3. Import duty is levied on "first importation" (see Section 25 Act 8 of 78) and one payment apparently satisfies all the requirements of the law. Drawback cancels the original payment but whereas in the present case, drawback was refused, the Govt question whether goods are liable to be charged with import duty a second time.

Application

2nd Copy to the Board for their
with reference to
letter of 6th January

No 13

I think there is
Section 25
quoted by
+ 23 — Have the
is not there
& the proper
is it not so?

I am quite content
to entrust the G.O.
to Para 1. as altered
by H.G.

4. Application would be made to the Courts of Bengal and Bombay with a view to the practice therein following being ascertained.

4 Copy of these Proceedings will be communicated to the Govt. of India in order to a definite ruling on the subject being obtained.

J. Lal

Note. It is understood that the practice in Equity pursued in the Supreme Courts of Judicature at Fort William Agra and Bombay is identical with that of the Court of Chancery in England

90

Coal exported
by Manufacturers

19 196

Rec 12 Dec/58 R. 17 Dec/58
C. 7 Dec/58. R. 11 Dec/58