

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 3087

DATED 22nd July 98

1/10/98

Recd
Revenue
1/10/98

[Despatch Abstract.]

Copy to the Board of Revenue
decision of the Govt of India in re.
the exemption from import duty
of the component parts of a railway
carriage.

-10

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
C.A.C.							
483599							

Revenue (1898) Department.

CURRENT No. 494

and then print
26/7/98.

the tree
Order no. 3087/122nd July 98.

From

The Govt of India
Finance & Commerce Dept.

No. 3000 R.

communicated to
the Board of Revenue
with reference to G.O. No.
491 dt 25-7-95.

Dated 8 July

Received 14/7

Registered 14/7

Enclosures

Spare copies.

SP 19/7/98

KO
19/7/98

Letter to Board SR.
Resdt in Travancore & Cochin
thru the P.O. Secy.
26/7/98

SUBJECT.

Forwarding to the Govt of
Madras & for information copy
of a letter addressed to the Govt
of Bombay re: the treatment
in respect of assessment to
import duty of articles entered
as component parts of railway
carriages but which are capable
of being used for other purposes.

SA
19/7/98.

copy
19/7/98

6-11

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.
C.Ab.			
4835/97			

No. 3000.3K.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

Simla, the 8th July 1898.



[Faint handwritten text, likely bleed-through from the reverse side of the page. The text is mostly illegible due to fading and the quality of the scan.]

and the same question arises in the construction of
the act of 1842, and upon this point there is a rather
curious illustration in the case of *United States v. Smith*,
which is reported in the same recent "book of similar
cases" and shows, clearly, that from duty under
Article IV of the State of the Territory, that the practice
is that of the same statute which has the effect
of not mandating freight for a lot of goods to
be sent of a railway, when it can be adapted for
any other purpose, as goods in the whole, for
in that instance, and even not in need to the
purpose of transporting a large number of that
is necessary to, over a long distance. April 1893
"It is not the practice of the railway to send goods
of similar character."

The Governor and of Hamburg enquire whether the Government of Sweden is of the opinion that it is now or if so whether the instruction in paragraph 20 of the letter in this Report meant to Sept 24, dated the 10th July 1845, is to be regarded as cancelled.

2. I am to say that, on full consideration of this question, the Government of India have decided to accept, in pursuance of the order of the Viceroy in the Department of the 10th July 1895 as is to submit the report for the year ending "21st" In the same way the question whether any

... the fact that the ...
 ... at the same time that ...
 ... existing ...
 ... description is a question ...
 ... decided by the ...
 ... the shape and quality ...
 ... the circumstances of its import ...
 ... referred to in paragraph after ...
 ... should be ...
 ... with these ...

I have the honor to be,
 Yours most obedient servant,
 (Sd) J. A. Robertson

Copy of ...
 Ordered, that copy be forwarded to the
 Governments of Madras, Bengal and ...
 for information, in continuation of the ...
 in this Department ... dated the 10th

1191
 2577-97 July 1875.

J. A. Robertson
 Asst. Secy. to the Govt of India

Government {1898} of Madras.
REVENUE.

Recd.

Regd.

} 1898.

Enclosures

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G.O., Mis. No. 3087, 22nd July 1898.

JULY.

Communicating to the Board of Revenue decision of the Government of India in re the exemption from import duty of the component parts of a railway carriage.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—the following letter from J. A. ROBERTSON, Esq., Officiating Assistant Secretary to the Government of India (Finance and Commerce Department), to the Chief Secretary to the Government of Bombay, Revenue Department, dated Simla, the 8th July 1898, No. 3000-S.R. :—

I am directed to acknowledge the receipt of your letter, No. 440, dated the 19th January 1898, regarding the treatment, in respect of assessment to import duty, of articles entered as component parts of railway carriages, but which are capable of being used for other purposes.

2. In paragraph 2 (3) of the letter in this department, No. 3276-S.R., dated the 10th July 1895, the Government of Bombay were informed, in answer to their question whether the component parts of articles specified as "railway material" are to be charged with duty on the analogy of component parts of machinery though capable of being used for other purposes, that the limitation applied to component parts of machinery by the second proviso to No. 14 of the Indian Tariff Act should be held to apply equally to component parts of railway material.

Subsequently the Advocate-General, Bombay, held, in an opinion, dated the 16th November 1897, that duty had been improperly levied in a certain case, because the articles had been, as he understood, admitted to be component parts of railway carriages and were, as such, free from duty under No. 93 of schedule IV of the Tariff Act; that the proviso to No. 14 of the same schedule which has the effect of not rendering exempt from duty component parts of machinery which can be adapted for any other purpose refers only to the articles specified in that number, and cannot be used for the purpose of construing No. 93; and that all that is necessary to secure exemption under No. 93 is that the articles should be component parts of railway carriages.

The Government of Bombay now enquire whether the Government of India accept the opinion quoted above and if so whether the instruction in paragraph 2 (3) of the letter in this department, No. 3276-S.R., dated the 10th July 1895, is to be regarded as cancelled.

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"2 (3)—In the same way the question whether any article in respect of which exemption from import duty is claimed on the ground that it is a component part of a railway carriage shall be admitted to such exemption is a question of fact which must be decided by the customs officials with reference to the shape and quality of the article, and the circumstances of its importation."

4. The claim referred to in paragraph 2 of your letter under reply should be dealt with in accordance with these instructions.

Ordered, that copy be forwarded to the Governments of Madras, Bengal and Burma, for information, in continuation of the letter in this department, No. 3276-S.R., dated the 10th July 1895.

(Signed) J. A. ROBERTSON,
Offg. Asst. Secy. to the Govt. of India.

ORDER—Mis. No. 3087, Revenue, dated 22nd July 1898.

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(True Extract.)

(Signed) G. S. FORBES,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
" the Resident in Travancore and Cochin, through the
Political Department.

Exd. Shik Karim.

25 Copies.

given for copying _____
copied _____
examined _____
signed _____

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MAIN G.O., No.
189 ,

DATED

NT No.

URES TO O. No.

OF GOVERNMENT

OF GOVERNMENT.

SENT WITH DITTO

IS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.

19-8-10 ✓

Government (1898) of Madras.
REVENUE.

Recd.

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Exd. Shaik Karim.

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MIS. No. 3087, REVENUE, 22ND JULY 1898.

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