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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No. 1528 Press.
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Dated 19-9-1878 ~~197~~ .

Not to be folded or roughly handled

Archives I—S.806—24-2-78.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

19th September 1878, No. 1,528.

Read the following paper:—

No. 226. From A. O. HUME, Esq., C.E., Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce, (Customs,) to the Secretary to the Government of Madras, Revenue Department, dated Simla, 2nd September 1878, No 1.

DOUBTS have arisen as to the interpretation of the terms of Section 201 of the Sea Customs Act VIII of 1878, which provides that "the Customs Collector may, in his discretion, upon payment of one rupee, authorise any document, after it has been entered and recorded in the Custom-house, to be amended." This section reproduces the last clause of Section 191 of Act VI of 1863, the fee being limited to one rupee by the new Act, whereas under the old law it might have amounted to ten rupees.

2. It seems that the practice under the old law in some Custom-houses was to levy a fee or not, according to the discretion of the Collector. This is the view still held in Calcutta, and perhaps in some other Custom-houses.

Another interpretation of the section, however,—and this is the interpretation which it appears has been adopted recently in the Bombay Custom-house,—is that the law allows of the exercise of the Collector's discretion only in regard to permission to make an amendment; but that if such permission is given, the payment of the fee of one rupee must be insisted on.

3. It seems to the Governor-General in Council that this is, in fact, the correct interpretation of the section. The law, as framed, does not extend any discretion to the payment of the fee, which follows necessarily on authority for the amendment being given, and it is only in regard to the authorisation of an amendment that a discretionary power remains.

4. It has, however, been represented that the levy of the fee in every case without exception causes unnecessary hardship and annoyance, and as it is clear that the authority vested by law with the entire disposal of the revenue realised by such fees, and which can also direct their refund, is competent to dispense with their payment, the Governor-General in Council is pleased to authorise Customs Collectors to dispense with the payment of the fee in cases in which its enforcement is not considered necessary to check carelessness and prevent unnecessary trouble being given to Customs Establishments. His Excellency in Council does not doubt that the discretionary power now vested in Customs Collectors will be wisely and liberally exercised, and the great importance of maintaining, so far as may be possible, friendly relations between the mercantile community and the Customs Establishments always borne in mind.

5. Cases sometimes occur in which alterations are made in the quantities entered in the papers presented by importers, the actual quantity as ascertained by weighment being found to be less than the invoice weight. In all such cases duty

should, of course, be charged on the [illegible]tities and qualities specified in the papers as amended, not as originally entered [illegible]e Custom-house.

No. 227. ORDER THEREON, 19[illegible]eptember 1878, No. 1,528.

Separate Revenue, No. 26.
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.

Ed. F. B. Bentleman.

1528/2

No. 1.

FROM

A. O. HUME, ESQ., C. B.,
Secretary to the Government of India,

To *The Secretary to the Government of Madras*

Department of Revenue,
Agriculture and Commerce.
Customs.

SIMLA, *the 2nd September* 1878.

SIR,

DOUBTS have arisen as to the interpretation of the terms of Section 201 of the Sea Customs Act, VIII of 1878, which provides that "the Customs Collector may in his discretion, upon payment of one rupee, authorise any document, after it has been entered and recorded in the Custom-house, to be amended." This section reproduces the last clause of Section 191 of Act VI of 1863, the fee being limited to one rupee by the new Act, whereas under the old law it might have amounted to ten rupees.

2. It seems that the practice under the old law in some Custom-houses was to levy a fee or not, according to the discretion of the Collector. This is the view still held in Calcutta, and perhaps in some other Custom-houses.

(a) Another interpretation of the section, however, and this is the interpretation which it appears has been adopted recently in the Bombay Custom-house, is that the law allows of the exercise of the Collector's discretion only in regard to permission to make an amendment; but that if such permission is given, the payment of the fee of one rupee must be insisted on.

3. It seems to the Governor General in Council that this is in fact the correct interpretation of the section. The law, as framed, does not extend any discretion to the payment of the fee, which follows necessarily on authority for the amendment being given, and it is only in regard to the authorization of an amendment that a discretionary power remains.

4. It has, however, been represented that the levy of the fee in every case without exception causes unnecessary hardship and annoyance, and as it is clear that the authority vested by law with the entire disposal of the revenue realised by such fees and which can also direct their refund, is competent to dispense with their payment, the Governor General in Council is pleased to authorize Customs Collectors to dispense with the payment of the fee in cases in which its enforcement is not considered necessary to check carelessness and prevent unnecessary trouble being given to Customs establishments. His Excellency in Council does not doubt that the discretionary power now vested in Customs Collectors will be wisely and liberally exercised, and the great importance of maintaining, so far as may be possible, friendly relations between the mercantile community and the customs establishments always borne in mind.

5. Cases sometimes occur in which alterations are made in the quantities entered in the papers presented by importers, the actual quantity as ascertained by weighment being found to be less than the invoice weight. In all such cases duty should of course be charged on the quantities and qualities specified in the papers as amended, not as originally entered at the Custom-house.

I have the honour to be,

SIR,

Your most obedient Servant,

Secretary to the Government of India.

7 spare copies

1528/3

No 4015

Revenue 1878. Departt

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE,
AGRICULTURE AND COMMERCE.

CUSTOMS.

To

No. 1.

Dated Simla, the 2nd September 1878.

Recd 11 do

14 Ends Board of Rev & Agr & Coms

E & R Circ 8 Corrections

No 1919 do 1528

Communicated to the Board of Revenue for information and guidance.

19 September 1878

SUBJECT.

INTERPRETATION of Section 201 of the Customs Act, VIII of 1878.

Govt. Central Branch Press, Simla,—No. 412 R., A. & C.—3-9-78—120.

With Order

C 11-9-78
P 17-9-78.