(1) பக்கங்களின் எண்ணிக்கை 10

(2) புதுக்கித் திருப்பிய நாள் அட்டைஸ்

(3) ஆதாரங்குறிப்பவர் சருக்கொப்பம் [illegible]

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

வருவாய் துறை

அரசாணை எண். (156-157) அச்சகம்
மு. கோப்புத் தாள் எண். பலவகை

நாள் : 11. 1. 1879 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண கா-1—18,006—15-6-87.

156-157
1

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

11th January 1879, No. 57.

Read the following paper:—

No. 156. Endorsement of the Assistant Secretary to the Government of India, dated ———, No. 5.

Read the following letter from A. O. HUME, Esq., C.B., Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce (Customs), to the Chief Secretary to the Government of Bombay, dated Calcutta, 4th January 1879, No. 3.

I AM directed to acknowledge the receipt of your letter noted on the margin requesting instructions as to the exemption or otherwise of painters' brushes and railway materials of iron from customs duty under Notification, No. 43, dated 18th March last.

No. 5,191, dated the 11th October 1878.

2. Brushes of all sorts were specifically made dutiable under the Tariff of 1875, a separate head being entered in the schedule attached to the Act. This was done in order that all kinds of brushes should receive the same treatment, painters' brushes having previously in some places been held to be liable to duty (under "Painters' Materials"), while other sorts of brushes were admitted free. By Notification, No. 43, dated the 18th March, the head "Brushes of all sorts" was removed from the Tariff. In this case the Notification should be read with the Act, and this being done, it is clear that painters' brushes should not be held to fall under item No. 41, which still remains in the schedule, but should be passed free of duty. The taxation of paint brushes while certain other kinds are admitted free (there being no head in the Tariff as it now stands under which they could be taxed) would be a reversion to the objectionable system existing under the Tariff of 1871—objectionable because it provided for no uniformity of practice, and under it an article imported at one place might be liable to taxation while at another it might pass free. The Act of 1875 was meant to provide a reform of this system, and the Notification of the 18th March does not nullify the reform.

3. It is observed from the correspondence forwarded with your letter, No. 6,296, dated the 5th ultimo, that certain paint brushes imported by the Bombay, Baroda, and Central India Railway Company were recently charged with duty at the Bombay Custom House and that a refund of the amount levied, for which application was made, was refused on the technical ground that the duty having been paid without question and the goods removed from the Custom House a refund was not admissible. It seems, however, to the Government of India so clear that paint brushes are exempt from duty under Notification, No. 43, dated the 18th March, that they would suggest for the consideration of His Excellency the Governor in Council that, notwithstanding the rule by which the Custom House officials are usually guided in such cases, the refund should be allowed.

4. The principle laid down in the case of painters' brushes should be followed in regard to railway materials of iron. All kinds of railway materials were dutiable under a specific head in the Tariff, and that head was removed from the schedule by the Notification of the 18th March, the object of the Government of India being to transfer all railway materials to the free list as explained in paragraph 60 of the Resolution* of the Financial Department, which was published with the Notification in the *Gazette of India* of the 18th March 1878. All duties levied on iron railway materials since the date of the notification should be refunded.

* No. 1,911, dated the 18th March 1878.

COPY of correspondence forwarded to the Government of Madras for information and guidance in continuation of endorsement, No. 442, dated the 14th October 1878.

By Order,

(Signed) J. E. O'CONOR,
Asst. Secy. to Govt. of India.

No. 157. ORDER THEREON, 11th January 1879, No. 57.

Separate Revenue, No. 10.
Customs.

COMMUNICATED to the Board of Revenue for information and guidance.

(True Extract.)

(Signed) H. S. THOMAS,
Acting Secretary to Government.

To the Board of Revenue.

Exd. J. W. Fischer.

156-157
2

Original

Govt. of Bombay

REVENUE.

To

The BOARD of REVENUE.

Read January 11th.

Printed 20th.

Dest. Pet.

G.O., 11th January 1879, No. 57.

JANUARY.

Nos. 156-157.

Patent Bombay and Indian Materials of Revenue Commissioner to the Board of Revenue for Information and guidance communication from the Government of India relating to the exemption of — from customs duty.

No. 3

Mrt 9.1.79

156-157/3

From

A. O. Hume, Esquire, C.B.,

Secretary to the Government of India,

Department of Revenue, Agriculture, and Commerce.

To

The Chief Secretary to the Government of Bombay.

Calcutta, the 4th January 1879.

Sir,

I am directed to acknowledge the receipt of your letter noted on the margin requesting instructions as to the exemption or otherwise of painters' brushes, and railway materials of iron from customs duty under Notification No. 43 dated the 18th March last.

No. 5191 dated the 11th October 1878

2. Brushes of all sorts were specifically made dutiable under the Tariff of 1875, a separate head being entered in the Schedule attached

attached to the Act. This was so done in order that all kinds of brushes should receive the same treatment, painters' brushes having previously in some places been held to be liable to duty (under "Painters' Materials"), while other sorts of brushes were admitted free. By Notification No. 43 dated the 18th March the head "Brushes of all sorts" was removed from the Tariff. In this case the Notification should be read with the Act, and this being done, it is clear that painters' brushes should not be held to fall under item No. 41, which still remains in the Schedule, but should be passed free of duty. The taxation of paint brushes while certain other kinds are admitted free (there being no head in the Tariff as it now stands under which they could be taxed) would be a reversion to the objectionable system existing under the Tariff of 1871 — objectionable because it provided for no uniformity of practice, and under it an article imported at one place might be liable to taxation while at another

another it might pass free. The Act of 1875 was meant to provide a reform of this system, and the Notification of the 18th March does not nullify the reform. (156-157)

3. It is observed from the correspondence forwarded with your letter No. 6296 dated the 5th ultimo that certain paint brushes imported by the Bombay, Baroda, and Central India Railway Company were recently charged with duty at the Bombay Custom House and that a refund of the amount levied, for which application was made, were refused on the technical ground that the duty having been paid without question and the goods removed from the Custom House a refund was not admissible. It seems, however, to the Government of India so clear that Paint brushes are exempt from duty under Notification No. 43 dated the 18th March that they would suggest for the consideration of His Excellency the Governor in Council that, notwithstanding the rule by which the Custom

Custom House officials are usually guided in such cases, the refund should be allowed.

4. The principle laid down in the case of Painters' brushes should be followed in regard to Railway Materials of iron. All kinds of Railway Materials were dutiable under a specific head in the Tariff and that head was removed from the Schedule by the Notification of the 18th March, the object of the Government of India being to transfer all railway materials to the free list, as explained in para 10 of the Resolution of the Financial Department* which was published with the Notification in the Gazette of India of the 18th March 1878. All duties levied on iron railway materials since the date of the Notification should be refunded.

*No. 1911 dated the 18th March 1878

I have, &ca.

Sd/ A. O. Hume.

Secretary to the Government of India.

No.

No. 5

156-15/5

Copy of correspondence forwarded to the Government of Madras for information and guidance in continuation of Endorsement No. 442 dated the 14th October 1878.

By Order,

J E O'Conor

Assistant Secretary to the Government of India

Pros. dd 11th Jany 1879
Revenue (187) Deptt
No. 222

From
Govt. of India.
Deptt. of Rev. Agr. & Com.

No. 57. 11 January 1879.

Dated 4th January '79
Recd. 9th — do 17

No. 5

Forwarding for information and guidance, copy of correspondence addressed to the Govt. of Bombay giving instructions as to the exemption or otherwise of painter's brushes and railway materials of iron from Customs duty under Notification No. 43 of 18 March '78

With Order

No. 57
Communicated to the Board of Revenue for information and guidance.
[illegible] 11 Jany
[illegible] 11 January 1879

B. Nos 156 & 157