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(2) Date of repair 10-2-86
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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	<i>490</i>	Press.
B.P. No.		Mis.
Dated	<i>28-4-1880</i>	197 .

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Not to be folded or roughly handled

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GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

28th April 1880, No. 490.

No. 271. —READ THE FOLLOWING PAPER:—

Endorsement of the Acting Secretary to Government, Military Department, dated Fort St. George, 8th April 1880, No. 2,239.

Read the following letter from Colonel J. W. RIDEOUT, Controllor of Military Accounts, to Colonel H. N. D. PRENDERGAST, v.c., c.b., R.E., Acting Secretary to Government, Military Department, dated Fort St. George, 6th April 1880, C.

In forwarding the Commissary-General's inquiry as regards liability of any local supplier of malt liquor in bulk for the payment of customs duty, I have the honor to state that so far as this office is aware the duty will be leviable.

2. The question has apparently arisen on the ground that, as the liquor is for Government use, it should be duty free.

3. But this view is not wholly correct. All malt liquor tendered for acceptance by the local contractor, (assuming that a local contract is entered into), will not necessarily be accepted, as acceptance will be contingent on approval of Boards convened after the liquor has been landed and subsequently submitted for approval.

4. Should, therefore, the whole of each consignment be passed free through the Custom Office, complication in regard to repayment on rejected hogsheads would arise and possibly lead to inconvenience.

5. Further, it should not be lost sight of that any decision in regard to malt liquor would obligatorily apply to all other duty-paying stores which Government might decide to purchase in the local markets, instead of importing on their own account.

6. Taking the circumstances into consideration, and also noting that such a course would tend unduly to reduce the legitimate revenues derivable from import duties, the remission of any duty would apparently be inexpedient.

7. The only argument that readily presents itself in favor of a remission of duties is the lower prices that would thereby be obtained in making local purchases; but, as such gain would involve a proportional loss in the Customs Department, it would be more nominal than real.

8. Government stores are, it is understood, passed duty free; but the cases are not in the opinion of this office analogous, as in the one instance Government imports and makes payment by an advancement in the Home Accounts, while in the latter it purchases and pays locally for stores forming portions of shipments by Indian merchants.

ENCLOSURE No. 1.

From Colonel R. A. MOORE, Acting Commissary-General, to the Secretary to Government, Military Department, dated Madras, 2nd April 1880, No. 51.

I HAVE the honor to forward the accompanying memorandum, dated 25th March 1880, No. 10,623, from the Executive Commissariat Officer, Madras, with reference to the advertisement for malt liquor for 1881-82, and request to be informed whether the successful competitor will be required to pay Custom-house duty, &c., on the liquor at the ports of debarkation.

ENCLOSURE No. 2.

No. 10,623.

MEMORANDUM.

In reference to advertisement inviting tenders for the supply, by local firms, of malt liquor in wood to this Department for 1881-82, has the honor to inquire whether the successful tenderer will be required to pay Custom-house duty, &c., on the liquor at the port of debarkation.

(Signed) J. C. GUNNING, Major,
Acting Assistant Commissary-General.

TRANSFERRED with the Commissary-General's letter to the Revenue Department for disposal.

(Signed) H. N. D. PRENDERGAST, Colonel, R.E.,
Acting Secretary to Government, Military Department.

No. 272.

ORDER THEREON, 28th April 1880, No. 490.

Separate Revenue, No. 29.
Customs.

THE views expressed in paragraphs 4—8 of the Controller's letter are correct, and in accordance with the instructions of the Government of India embodied in G.Os., Revenue Department, 19th February 1869, No. 427, and 15th August 1877, No. 2,508. The duty must be paid.

2. The contractor will doubtless have arranged his tender so as to recoup himself.

(True Extract.)

(Signed) C. G. MASTER,
Secretary to Government.

To the Military Department.
„ the Board of Revenue.

Exd. W. H. French.

50 Copies.

190/3

From
COLONEL J. W. RIDEOUT,
Controller of Military Accounts,
Fort Saint George,

To
Colonel H. K. D. Prendergast R.E.
Adj. Secretary to Government,
Military Department,
Fort St. George.

Sir,

In forwarding the Commissary
General's enquiry as regards liability of
any local supplier of Malt liquor
in bulk for the payment of Customs
duty, I have the honor to state that
so far as this Office is aware the
duty will be leviable.

2. The question has apparently
arisen on the ground that as the
liquor is for Government use, it
should

F No 1599/87

Original

Genl. of 1880

REVENUE.

FOR MILITARY DEPARTMENT.

APR 6 1880

2nd 4/12/80

1st 4/12/80

1st

1st

GO. NO. 407 1880, No. 40.

APRIL.

NO. 271272.

Malt liquor supplied to the Commissary
General by private importers. Observing
that the views expressed in paragraph 1—3
of the Controller's letter relative to the liability
of— to payment of Customs duty are correct
and in accordance with the instructions of the
Government of India, and stating that the duty
must be paid.

should be duty free.

3. But this view is not wholly correct. All malt liquor tendered for acceptance by the local Contractor, (assuming that a local contract is entered into) will not necessarily be accepted, as acceptance will be contingent on approval of Boards convened after the liquor has been landed and subsequently submitted for approval.

4. Should, therefore, the whole of each consignment be passed free through the Custom Office, complication in regard to repayment on rejected hogsheads would arise and possibly lead to inconvenience.

5. Further it should not be lost sight of that any decision in regard to malt liquor would obligatorily apply

to all other duty-paying stores which Government might decide to purchase ¹⁹⁶ in the local markets, instead of importing on their own account.

6. Taking these circumstances into consideration, and also noting that such a course would tend unduly to reduce the legitimate revenues derivable from import duties, the remission of any duty would apparently be inexpedient.

7. The only argument that readily presents itself in favor of a remission of duties is the lower prices that would thereby be obtained in making local purchases. But, as such gain would involve a proportional loss in the Customs Department, it would be more nominal than real.

8. Government stores are, it is understood, passed duty free, but the cases are not in the opinion of this Office analogous, as in the one instance Government imports and makes payment by an advancement in the Home Accounts, while in the

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the latter, it purchases and pays locally
 for stores forming portions of shipments by
 Indian Merchants.

I have the honor to be,
 Sir,
 Your obedient servant,

M. D. M. A. Colman,
 Controller of Military Acct.

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 C. N. 2151
 Endorsement of Military
 Dept. of April 1880 N. 2239.

The views expressed
 in paras 4-8 of the
 Controller of Military
 Accounts' letter are
 correct, and are in
 accordance with the
 instructions of the
 Govt of India
 contained embodied
 in G. O., R. D., 19th
 Feb 1869 N. 427 & 15th
 Augt 1877 N. 2508. The

But must be paid.
 The Contractor will
 doubtless have arranged
 his tender price
 accordingly.

2 If the support duty
 be included in the
 contract price of the
 7 Filled Military, 1911, 22nd, 23rd, 24th, 25th, 26th, 27th, 28th, 29th, 30th, 31st, 32nd, 33rd, 34th, 35th, 36th, 37th, 38th, 39th, 40th, 41st, 42nd, 43rd, 44th, 45th, 46th, 47th, 48th, 49th, 50th, 51st, 52nd, 53rd, 54th, 55th, 56th, 57th, 58th, 59th, 60th, 61st, 62nd, 63rd, 64th, 65th, 66th, 67th, 68th, 69th, 70th, 71st, 72nd, 73rd, 74th, 75th, 76th, 77th, 78th, 79th, 80th, 81st, 82nd, 83rd, 84th, 85th, 86th, 87th, 88th, 89th, 90th, 91st, 92nd, 93rd, 94th, 95th, 96th, 97th, 98th, 99th, 100th.

article. There will be
no need for a refund,
& the procedure indi-
cated in para. 6 of
the Govt. of India Reso-
lution printed in the
first of the 45 quoted
will be unnecessary.

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Controller of Military Accounts

Dr. H. C. C.

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By

H. C. C.

Revenue Department

Pro: Gov. P. D. Deshpande

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