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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	<i>A 98</i>	Press.
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Not to be folded or roughly handled

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GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

29th April 1880, No. 498.

No. 234. READ THE FOLLOWING PAPER:—

Proceedings of the Board of Revenue, dated 31st December 1879, Miscellaneous No. 12,232.

Read the following letter from W. H. COMYN, Esq., Collector of South Canara, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 15th October 1879, No. 1,849.

I HAVE the honor to request the instructions of the Board of Revenue in the following matter.

2. The Executive Commissariat Officer, Cannanore, having claimed a refund

	RS.	A.	P.	
Value of adhesive stamps affixed to				of Annas five, being charges incurred by
bills of entry	0	2	0	the Commissariat clerk at this station
Fees for writing manifests (bills of				(as per particulars in margin) in clearing
entry)	0	3	0	certain Government stores consigned to
				him, he was informed that no refund
	0	5	0	could be allowed as the first item was due
				legally, and the second was a charge for
				which there was no credit in the Gov-

ernment accounts, and which could have been avoided by the Commissariat clerk himself writing those documents.

3. In reply that officer has forwarded a list of such charges (including the above item) incurred by the Commissariat Department, Mangalore, from November 1878 to June 1879, and amounting to Rs. 5-1-0, and seeks a refund of the whole amount. The above sum is made up of Rs. 2-2-0 spent for Court Fee Stamps affixed to bills of entry filed on account of the stores cleared, and Rs. 2-15-0 paid to private writers engaged to fill up the forms.

4. In support of his claim, the Commissariat Officer has forwarded with his above reply copy of a letter (copy enclosed), No. 4,672, dated 4th July 1877, from the Master Attendant, Madras, from which it appears that no permit pass is demanded there in the case of Government stores, and that they are exempt from the use of stamps and the payment of any customs entry fee.

5. On inquiry I find that in the Sea Customs Office at Mangalore, where the charges in question were incurred, it has been the practice under Section 29 of the new (Section 26 of the old) Customs Act to require a bill of entry as well in the case of Government stores as in that of private importations, the reason for such a requisition in respect of the former description of goods being that the section quoted above is in its terms not restrictive to any particular classes of goods but general, and that the arrangement secures a record of information necessary for statistical and other purposes, and obviates often correspondence in obtaining needful particulars and delay in submitting periodical returns.

6. As the Executive Commissariat Officer is desirous of an early adjustment, I beg to solicit the Board's early instructions in the matter.

ENCLOSURE No. 1.

From Major J. A. RICHMOND, Officiating Executive Commissariat Officer, Cannanore, to W. H. COMYN, Esq., Collector of South Canara, (Mangalore), dated Cannanore, 17th June 1879, No. 330.

ABSTRACT.—Regarding the refund of charges for stamps attached to the bills and delivery orders of Government stores at Mangalore.

SUBMITTED for the orders of Government.

2. The Board observe that bills of entry filed by officers of Government importing stores are strictly speaking liable to stamp duty under Article 1, Schedule II, of the Court Fees Act VII of 1870, as that enactment contains no provision for exemption in favor of Government similar to that in the Indian Stamp Act I of 1879; but as the amount involved is trifling, and Government stores are not liable to customs duty, the Board think such applications may be exempted from stamp duty. From the Master Attendant's letter, dated 4th July 1877, which forms an enclosure to the Collector's letter, it appears that at the port of Madras Government stores are exempted from all charges.

3. The fees charged for preparing the bills of entry cannot be refunded as they have been paid to the copyists employed; such charges can be avoided in future by preparing the necessary documents in the Commissariat Office.

(A true Copy and Extract.)

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

No. 285. ORDER THEREON, 29th April 1880, No. 493.

Separate Revenue, No. 30.

Stamps.

The procedure at outports should be assimilated to that at the port of Madras for which revised forms have now* been approved.

* G.O., 28th April 1880, No. 482.
2. In the case which forms the subject of the present reference, a refund of stamp duty is not properly claimable as there was no error in levying it.

3. The Board have rightly rejected the claim for a refund of 'copyists' fee for engrossing the bills of entry.

(True Extract.)

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

To the Board of Revenue.
,, the Military Department.
,, the Marine Department.

Exd. W. H. French.

60 Copies.
45 do.

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PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the

19th April 1880.
 Order of the Board of Revenue
 of 24th December 1879 No 12232.

The procedure at auction should be assimilated to that at the port of Madras for which revised forms have now been approved.

2. In the case which forms the subject of the present reference, a refund of Stamp duty is not properly claimable as there was no error in levying it.

3. The Board have rightly rejected the claim for a refund of copyists' fee for engraving the bills of entry.

7-19 April 1880 No 432

1. The Board of Revenue have decided that the claim for a refund of Stamp duty is not properly claimable as there was no error in levying it.

2. The Board have rightly rejected the claim for a refund of copyists' fee for engraving the bills of entry.

To the Board of Revenue.
 7. Military Department
 5. Marine Department
 12/5/80
 C. J. J. J.

Original

Copy of 118801

REVENUE.

THE BOARD OF REVENUE.

Secy, Secy, Secy

Recd April 20th.

Printed May 5th.

Recd. L.S.

G.O. No. 477/1880, No. 403.

APRIL.
 Nos. 281-350.

Stamp Duty on Government Stores.—Resolving orders on Board's Proceedings submitting with observations, letter from the Collector of South Canara respecting instructions relative to the refund of — claimed by the Commercial Department at Cannore.



Mus. No. 12232

198

Proceedings of the Board of Revenue
dated 30th December 1879

Read the following letter
from the collector of Santa Fe
to the Acting Secretary to the
Board of Revenue, dated 15th
October 1879, No. 1849.

I have the honor to request
the instructions of the Board
of Revenue in the following matter.

2. The Executive Commisariat
officer Jannanor, having
claimed a refund of annas
five, being charges incurred
by the Commisariat clerk at
value of adhesive stamps Rs-a-P } this station
affixed to bills of entry - 2-a } (as per
fee for writing manifestos } particulars
(bills of entry) - 3-a } in margin)
- 5-a }
in clearing certain prominent
stores

Revenue Department
Rev. C. B. D. 29 April 1880
No. 498

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C. 17/6/80 K 264 80

stores consigned to him, he was informed that no refund could be allowed as the first item was due legally, and the second was a charge for which there was no credit in the Government accounts, and which could have been avoided by the Municipal clerk himself writing these documents.

3. In reply that office has forwarded a list of such charges (including the above items) incurred by the Municipal Department Mangalore from November 1878 to June 1879, and amounting to Rs 5-10-0, and seeks a refund of the whole amount. The above sum is made up of Rs 2-2-0 spent for Court fee stamps affixed to bills of entry, filed in account of the stores cleared and Rs 2-10-0 paid

paid to private writers engaged to fill up the forms. H. S.

4. In support of his claim, the Municipal officer has forwarded with his above reply, copy of a ^{by enclosed} letter No 4672 dated 4th July 1879 from the Master Attendant, Madras, from which it appears that no permit pass is demanded there in the case of Government stores, and that they are exempt from the use of stamps and the payment of any customs entry fee.

5. On enquiry I find that in the Sea Customs office at Mangalore where the charges in question were incurred, it has been the practice under Sec 29 of the new (Section 26 of the old) Customs Act to require a Bill of entry.

entry as well in the case of
government stores as in that of
private importations, the reason
for such a requisition in respect
of the former description of goods
being, that the section quoted
above is in its terms not restricted
to any particular classes of goods,
but general, and that the arrangement
secures a record of information
necessary for statistical and
other purposes, and obviates after
correspondence in obtaining
useful particulars, and delay
in submitting periodical returns.

6. As the Executive Commission Office
is desirous of an early adjustment,
I beg to solicit the Board's early
instructions in the matter.

Submitted for the orders of
Government

2. The Board observe that bills

of entry filed by officers of
government importing stores are
strictly speaking liable to stamp
duty under Article 1 Schedule II
of the Court Fee Act III of 1870,
as that enactment contains no
provision for exemption in favor
of government similar to that in
the Indian Stamp Act I of 1879,
but as the amount involved is
trifling and government stores
are not liable to customs duty
the Board think such applications
may be exempted from stamp
duty. From the Master Attendants
letter dated 2nd July 1877 which
forms an enclosure to the Collector
letter it appears that at the
port of Madras government stores
are exempted from all charges.

3. The fees charged for preparing
the bills of entry cannot be refunded
as

498
8

as they have been paid to the
copyists employed; such charges
can be avoided in future
by preparing the necessary docu-
ments in the Comptroller's office.

(True copy & extract)

Wm. C. Sullivan
Acting Secretary

To
The Secretary to Government
with copy of enclosure

W. C. Sullivan

1989

Home

To the collector of South American
Mangrove

[Handwritten signature]

I have the honor with reference
to your letter No 57, dated 31st March 1879,
to state that the subject of manifest
charges at Mangalore for obtaining
delivery of government stores
was referred to the Commisary
General at Madras, and, under
instructions received, it is requested
that you will be good enough
to order the refund of Rs 5-1-0 on
account of charges incurred for
writing manifests at Mangalore
from December 1878 to June 1879.
It is also requested that necessary
instructions may be issued to
the Marine authorities to exempt
all

Dec. 1850

2212

Partnership of the
Board of Trustees

Actual 31st Dec 1880
Hence 2nd party 1880 / L

100

deducting forty
with last observations
taken from the collector
of South America, respect-
ing distributions in
the matter of payment
of certain charges
incurred in cleaning
preserved skins,
claimed by the Executive
Commissaries of the
Government.

Back of p. 287


$$\sqrt{3}/2/\sqrt{2}$$

Feb. 20. 1874

C. 17/3/50
R. 12/2/50 R. 15/3/50
C. 23/1/50 R. 13/2/50

all government stores, in future, from
this charge.

II Should there be any charge
since June 1877, a supplementary
statement will be forwarded
on receipt of accounts from the
Court Surveyor at Mangalore.

I have
J. P. Richardson, Major
Offg. Ex. Compt. Officer

Copy of Memo No. 2220 dated
28 May 1877 from the Comptroller
General Madras to the Ex.
Comptroller Officer, Cannanore.

Your letter No. 52 dated 28th
May 1877, forwards copy of letter
dated 4 July 1877, No. 4672 from
the Master Attendant, Madras,
to the Examiner of Court Accounts,
and requests that the Collector
of South Canara may be asked,
under

under the circumstances, to order the refund of the charges
incurred for stamps attached
to the bills and delivery orders
of government stores at Mangalore.

J. G. A. Walker (C)
Asst. Comptroller General
for Company General

Copy of letter No. 4672 dated 4 July
1877 from the Master Attendant, Madras,
to the Examiner of Court Accounts,
Fort Saint George.

I have the honor to acknowledge
receipt of your letter No. 1350, dated
25 June 1877 and in returning the
correspondence therewith forwarded,
to state that charges are passed
in this office for bills of lading
supplied by the Agents of the
B. I. S. N. Company at the rate
of 8 annas for a set of 3 copies
(2 stamped) but that government
stores

Stores are exempted from the use
of stamps and the payment of
any Customs Entry fee. No permit
pass is demanded by the Customs
authorities at Madras for prominent
uses, and the measurement of
Government packages is furnished
to the Agents of the B. I. S. &
Company here by the departments
shipping them. No charges are
therefore incurred under these
heads.

2. I would suggest that in future
the shipment of salt stored at
Vijayapattanam be made through
the Master Attendant at that
Port.

I have &c
Jd J. H. Taylor
Master Attendant
Administration Dept.

The copies

Collector
Acting Secretary

Ch. S. P. B.

108
11

Owing to the
 refusal of the
 stamp attached to
 bills and letters, either
 of Government or
 other origin.

New 1875

P. M.

Enclosure in 1878.
 Pro. 6th March 1878
 for the above 31st
 December 1878, having
 1878

Office note on C. N. 12 of 1887
 13th Pro. 31st Dec 1879.

The question in this
 reference seems to be
 reducible to this, ~~the~~ ^{whether}
 whether the form of a Bill
 of Entry & Permit should be
 observed in the case of
 imports of Govt stores or not.
 It is not observed
 at the Port of Madras, & if so
 it can be dispensed with
 altogether, there seems to
 be no need for the suggest-
 ed exemption from stamp in
 duty.

2 There is apparently no
 legal obligation to present
 a Bill of Entry for Govt stores.

Current Collection
 R. M. 1878
 Madras 1878
 1878

Art Section 59 of the Sea
Customs Act (VIII of 1878)
presumably gives the
Chief Customs authority,
even in the case of private
merchandise, a discretion
as to insisting upon the
production of the prescri-
bed documents before
a vessel is allowed to
break bulk. As a pre-
cautionary measure
intended for the security
of the revenue, it is un-
necessary, as goods stored
are duty-free.

3 If, however, it is con-
sidered that Bills of Entry
should be required in the case

of goods stored in the

of Govt stores. The brief view
that they can ~~not~~ ^{be} ~~as~~ ^{the}
law stands, ~~be exempted~~
from the incidental
stamp duty, seems to be
correct. Apparently, these
documents come within
the purview of the Com-
merc. Act (VII of 1870) & in
the absence of any exemption
therein in favor of ~~these~~
Govt transactions,
are liable to duty under
article 1 Sch II of that
Act. They do not seem to
be of the class of ^{non-judicial} in-
struments comprehended in
Act I of 1879 & as such
entitled to exemption pro-
vided therein. The exemption
by Executive order

suggested by the Bd can
be granted only by a
notification of the Governor
General in Council, under
Section 35 of the Com. Fees
Act. Perhaps, the reference
to the Govt of India,
if one is to be made, may
take the form of a reference
for instructions as to the
bearing of the law on
the subject.

4. The Bd do not specifically
notice the application for
a refund of Stamp duty
which has given rise
to this reference, but
in the view of the law
they have taken, the
refund is not properly

claimable, as there was
no error in computing it.
5. The Bd's view with
respect to the copyist's
fee for engrossing the
Bills of Entry, of which
also a refund is sought,
seems to be correct.

A. S. has been drafted in
the name of the Hon. Mr.
Kendrick's original memo.
but it is submitted that
concerning with the 18th rule
which does pose of the question
of value which is;
(1) May not the same proceed
be adopted to the same
at the same rate of duty
for for: good be abolished?
(2) If bills of entry be held to
be necessary the same law

Stamp & the for-ful
Council alone can
except the from the
liability. Is ~~the~~ ^{the}
asked to except the or
not?

According to the decision on the
2 points must be the decision
on the point whether a refund
of the money paid for the
ann. inspection at the angle
is to be refunded or not.

7/2/01 J. H. J.

10/16

the Port-land

Off. of the Port-land
May 1870

Notice of the Port-land
State of the Port-land

Notice of the Port-land

Rec. of the Port-land
for the year 1870
and the
17/2/70 L. J.

Rec 17/2/70 R. B. J.
C. 25/1/70 R. B. J.