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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	546	Press.
B.P. No.		Mis.
Dated	14-5-1980	197 .

Not to be folded or roughly handled

546
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GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

14th May 1880, No. 546.

READ THE FOLLOWING PAPERS:—

No. 92. Proceedings of the Board of Revenue, dated 13th April 1880, No. 490.

ABSTRACT.—Submitting for orders of Government letter from Collector of Sea Customs, Madras, regarding transhipment of ballast and suggesting a reference to Advocate-General on the subject.

REFERRED to the Advocate-General for his opinion.

OOTACAMUND,
5th May 1880.

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

No. 93. From the Honorable P. O'SULLIVAN, Advocate-General, to C. G. MASTER, Esq., Secretary to Government, Revenue Department, dated Ootacamund, 10th May 1880.

ABSTRACT.—Forwarding opinion on the subject of the transhipment of ballast.

ENCLOSURE No. 1.—Opinion.

No. 94. ORDER THEREON, 14th May 1880, No. 546.

Separate Revenue, No. 6.
Customs.

COMMUNICATED to the Board of Revenue with reference to their Proceedings, dated 13th April 1880, No. 490.

(True Extract.)

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

To the Board of Revenue.

Exd. W. H. French.

50 Copies.

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No. 490.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 13th April 1880.

Read the following letter from C. S. CROLE, Esq., Acting Collector of Sea Customs, Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated 6th April 1880, No. 647:—

I HAVE the honor to request the Board's instructions on the following case:—

2. It was brought to my notice that during the Easter Holidays the barque *Sultana* transhipped a quantity of sand ballast to the *Marmion* and the *Rohilla* without any permission being obtained from this office. Permission had been granted to land and ship only, not to tranship. The Commander of the *Sultana* was thereupon called to explain such transhipment without obtaining previous permission. The Commander urged that he had conferred with his ship's dubash and was informed that no transhipment order for ballast was needed and that it was not customary for applications to be made to tranship ballast.

3. Section 70 of the Customs Act provides that, unless with the written permission of the Customs Collector, no goods other than passengers' baggage or ballast, urgently required shall be shipped to or discharged from any vessel except in the presence of an officer of Customs; and Rule 2 of the rules for the transhipment of goods, page 130 of the Sea Customs Manual, provides that no goods shall be transhipped without an order in writing from the Collector.

4. I now request the orders of the Board on the following points:—

(a.) What control the Collector of Sea Customs would have in the case of a vessel transhipping sand ballast. Chapter XII, Sections 128 to 134, make no mention of ballast but of "goods."

(b.) The rules in the manual for transhipment, page 130, apply only to goods. It occurs to me that vessels, especially those from foreign ports with cargo, should not be allowed to tranship anything without the permission of the Collector of Sea Customs, and the whole scope of the Act seems to imply the previous permission of the Sea Customs authorities to the loading or unloading of vessels. The transhipment sections (128 to 134) are silent, but I think that the implication is plain. The authority is certainly required to prevent fraud. The vessel in question arrived from Colombo with a large cargo of arrack.

SUBMITTED for the orders of Government.

2. The Board doubt whether as the law at present stands the Collector of Sea Customs can exercise any control in the matter of transhipment of ballast, for, although the previous permission of the Customs authorities to the loading or unloading of vessels is required by Section 70, the case is not expressly provided for, and the penalty clauses applicable to Section 70 and Chapter XII, Nos. 28 and 54, appended to Section 167, only provide for the shipment and transhipment of goods. Nor is it clear that the difficulty can be met by an alteration of the transhipment rules framed under Section 130, inasmuch as the scope of those rules is limited to instructions regarding the exercise of the powers conferred on the Customs Collector by Section 128, and that section only mentions goods expressly. The Board suggest that the point should be referred to the Advocate-General for his opinion.

(A true Copy and Extract.)

Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Collector of Sea Customs, Madras.

Edw. E. C. Shunker.

Transhipment of Ballast.—Communicating to the Board of Revenue letter from Advocate-General forwarding opinion on the subject of the—

M. A. Y.
Nos. 92-94.

No. 1106 May 1880 No. 646.

Edw.

THE BOARD OF REVENUE.

REVENUE.

GOVT. OF (1880) MADRAS.

Official.

Letter 6812 July 80 797
204/80

for his opinion -
of the Revenue
of the 1880
of the 1880
of the 1880

1880.

Board of Revenue,

MADRAS.

To THE SECRETARY TO GOVT.,
 REVENUE DEPARTMENT.

Dated April 13th.

Printed in

Revised 20-5

PROCEEDINGS, 13th APRIL 1880, No. 490.

APRIL.

No. 490.

Transcript of Dallas. - Submitting for
 orders of Government letter from Collector of Sea
 Customs, Madras, regarding - and suggesting
 a reference to Advocate-General on the subject.

File as order 11/11/80

Placament ⁸⁴⁶/₁₃
 10th May 1880

From the Honble P. T. Sullivan

Advocate General

To C. G. Master Esq
 Secretary to Govt. Revenue Dept
 Placament

Sir
 I have the honour to send
 herewith my opinion upon the
 question referred to me by the
 order of Government dated the 5th
 May 1880, Revenue Department
 No 2364.

I return the Proceedings of the
 Board of Revenue dated the 13th
 April 1880 No 490.

I have the honour to be
 Sir
 Your most obedient humble Servant
 P. T. Sullivan

566/4

Opinion

with reference to the order of Government, dated the 5th May 1880, Revenue Dept. No 2364, I concur in the views taken by the Board of Revenue, upon the reference made to the Board by the Acting Collector of Madras, as to the transshipment of ballast in the Port of Madras. - There is nothing in the Customs' Act, 1878, which would warrant the interference of the Collector with reference to such transshipment, or authorise the making of a rule on the subject under the Act.

Madras 10th May 1880.

P. J. Sullivan
Advocate General

Communicated to the Board of Revenue with reference to their
Ordering d/13th April 1880

Madras 1880 Dept.

Advocate General

10th May 1880

Forwarding of opinion on the subject of the transshipment of ballast

W. H. Sullivan

14th May 1880

CD: 110576 8/14/50

Dec 27/50

Dec 27/50 to Mr.

Only Office. C No 2364 & 2791. Sub
This is presumed that a copy of
the Advocate General's opinion was
sent to Bent with the [?] in [?].
Is it not the case? Yes.
No order is put on C No 2364
but the wording of the [?] does not
seem to admit of its being read.
For the "Committee of [?]" point
to some [?] [?] [?] in the
body of the [?]. If this view is
concurred in by the Under Secretary,

please put a JN in C. No. 2364. How:
"Record with ref. to JN" or
to find such effect. It needs only
to be a little JN.

I presume the Opinion is not
to be printed, & certainly there
seems to be no object in printing
the JN on C. No. 2791. As, however,
it was been numbered as regular
it must be printed. Please only
attend to this point in marking
"Print" in future. JN

22-580

Enclosure

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The Secretary's instructions
in regard to printing the
J. O. No. 57, 6, of the 14th May,
last are:

C. No. 2364 should be printed
in abstract first, then
the letter for Endorsament
and then C. No. 2791 should
be printed also in abstract.

He says there is no neces-
sity for putting a separate
letter on C. No. 2364.

Al
2/6.