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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue . DEPARTMENT

G.O. No.	567	Press.
B.P. No.		Mis.
Dated	20.5.1880.	197 .

Not to be folded or roughly handled

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GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

20th May 1880, No. 567.

No. 135. READ THE FOLLOWING PAPER :—

From J. E. O'CONOR, Esq., Assistant Secretary to the Government of India, Department of Finance and Commerce, to the Secretary to the Government of Bengal, dated Simla, 6th May 1880, No. 383.

I AM directed to acknowledge the receipt of your letter, No. 1034-56-C, dated the 13th March last, submitting a question raised by the Collector of Customs, Calcutta, whether old copper sheathing taken from the bottom of a ship last coppered in this country should be exempted from duty.

2. In reply I am to say that the Governor-General in Council agrees with the Board of Revenue and His Honor the Lieutenant-Governor that the case does not fall within the scope of the orders of the Government of India, No. 2,377, dated the 25th August 1879. The orders of the Government of Bengal, No. 2,478, dated 24th August 1866, were quite correct in principle, and His Excellency in Council is pleased to affirm them under Section 23 of Act VIII of 1878, on the understanding that exemptions shall not be allowed in cases in which any drawback may have been given.

COPY of the correspondence forwarded to the Governments of Madras and Bombay, and to the Chief Commissioner of British Burmah for information and guidance.

(By order, &c.)

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

ENCLOSURE No. 1.

From H. J. REYNOLDS, Esq., Secretary to the Government of Bengal, Revenue Department, to the Secretary to the Government of India, Finance and Commerce Department, dated Calcutta, 13th March 1880, Miscellaneous Revenue No. 1034-56C.

I AM directed to submit, for the consideration and orders of the Government of India, the accompanying copy of a letter* from the Board of Revenue, L.P., regarding the

* No. 96B, dated 10th February 1880.
liability to customs duty of old copper sheathing taken from the bottom of ships which were last coppered in this country.

2. The Lieutenant-Governor is inclined to agree with the Board of Revenue that the cases referred to in the 2nd paragraph of their letter, in which exemption from payment of duty of the copper removed from the ships' bottoms is claimed, do not fall within the scope of the orders of the Government of India, No. 2,377, dated 25th August 1879, regarding the liability to duty of goods re-imported to this country. I am therefore to request that, if the Government of India concur in this view, His Excellency the Governor-General in Council may be moved to affirm, under Section 23 of Act VIII of 1878, the orders† passed by this

† No. 2,478, dated 24th August 1866.
Government in August 1866 (a copy of which is submitted herewith), on the understanding that the exemption now asked for shall not extend to cases in which any drawback may have been allowed.

ENCLOSURE No. 2.

From COLMAN MACAULAY, Esq., Secretary to the Board of Revenue, L.P., to the Secretary to the Government of Bengal, Revenue Department, dated Fort William, 10th February 1880, No. 96B.

In a case which occurred in the year 1866, in which the question of the liability to duty of old copper sheathing taken from the bottom of a ship was the subject of reference, it was ruled by Government† that where it could be proved that the ship from which the old copper had

† Government Order, No. 2,478, dated 24th August 1866.

Additional copies to be sent to the Secy. to the Govt. of India.

REVENUE DEPARTMENT, 20th May 1880, No. 567.

been removed was last coppered in this country, it might be assumed, for the purposes of the customs revenue, that the copper had already paid duty, and the copper might be allowed re-importation as old copper free of duty. The Board, in the spirit of these orders, exempted in March last the yellow metal and composition nails removed from the ship *Ismail* from the payment of duty, and the exemption as allowed was approved in Government Order, No. 724-59C, dated 20th idem.

2. The Collector of Customs at Calcutta has now reported that the ships *Arundel*, *Fazel Kurrum*, and *Humayon Shah* are being stripped in this port of their copper, for which free entry is claimed at the Custom House, as having been put on the vessels in this country. He is doubtful, however, whether exemption can be allowed in accordance with the practice followed in previous cases, after issue of the Order of the Government of India, No. 2377,* dated 25th August 1879, regarding the liability to duty of goods re-imported. The Board are of opinion that the Government Order cited was not intended for cases of the description under notice. It refers to private goods and to articles of "general merchandise" re-imported "unchanged in form and condition." This can hardly be intended to apply to old copper stripped off a ship's bottom. The Board desire therefore to refer the matter for the consideration of Government, and they would recommend that the Government Order of 1866 be affirmed by the Governor-General in Council under Section 23 of Act VIII of 1878.

* Enclosure of Government Order, No. 1834-182C, dated 16th September 1879.

† No. 2,478, dated 24th August 1866.

ENCLOSURE No. 3.

From J. GEOGHEGAN, Esq., Officiating Junior Secretary to the Government of Bengal, to the Junior Secretary to the Board of Revenue, Lower Provinces, dated 24th August 1866, No. 2,478.

I am directed to acknowledge the receipt of your letter, No. 839, dated the 30th ultimo, submitting the views of the Board of Revenue on the subject of the levy of duty on old copper stripped of ships' bottoms.

2. In reply I am to say that the Board are quite right to levy duty on old copper sheathing taken from the bottom of a ship from a foreign port, and which it is not even alleged was put on the ship in this country. But where it can be proved that the ship from which the old copper has been removed was last coppered in this country, it may be assumed, for the purposes of the Custom House, that the copper has already paid duty, and it may be allowed re-importation as old copper free of duty, even though more accurate identification of the copper, as duty-paid copper, is not forthcoming.

No. 2,479.

Copy forwarded for the information of the Chamber of Commerce with reference to the letter from their Secretary, dated the 9th June last.

No. 186.

ORDER TREASON, 20th May 1880, No. 567.

Separate Revenue, No. 11.
Customs.

COMMUNICATED to the Board of Revenue for information and guidance.

(True Extract.)

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

To the Board of Revenue.

Ed. A. F. Gardail.

20 Copies.

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No. 383.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

The Secretary to the Government of Bengal.

Simla, the 6th May 1880.

Sir,

I am directed to acknowledge the receipt of your letter of 1034-56 dated the 13th March last, submitting a question raised by the Collector of Customs, Calcutta, whether old copper sheathing taken from the bottom of a ship last coppered in this country, should be exempted from duty.

In reply I am to say that the Governor General in Council agrees with the Board of Revenue and His Honor the Lieutenant Governor, that the case does not fall within the scope of the orders of the Government of India of 12377 dated the 25th August 1879. The orders of the Government of Bengal of 2478 dated 24th August 1876, were quite correct in principle and His Excellency in Council is pleased to affirm them under Section 23 of Act VIII of 1878, on the understanding that exemptions shall not be allowed in cases in which any drawback may have been given. —

I have &c
Signed J. E. O'Flaherty
Agent Secy to the Govt of India

Copy of the correspondence forwarded to the Governments of Madras and Bombay and to the Chief Commissioner of British Burma for information and guidance. —

By order &c

J. E. O'Flaherty
Agent Secy to the Govt of India

Original

Govt. of India

REVENUE.

THE BOARD OF REVENUE.

GOVERNMENT OF INDIA.

MAY
NOV 1880

Cost of duty — 1/2 of copper sheathing taken from the bottom of a ship last coppered in this country — Commuted to the Govt of India Revenue, and no part of the duty is to be paid by the ship owner on the duty port of —

Revenue 1880
11-27/12

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND
COMMERCE.
R. D.

15 MAY 19

From

THE SECY. TO THE GOVT. OF INDIA,

To

No. 343

Dated the 17/3/1880

Received 17/3/1880

1880-5-80

Forwarding for information
copy of correspondence on the
subject of the levy of duty on
old copper stripped of sheathing.

With order

REVENUE DEPARTMENT.

MIS. REVENUE—No. 1034-56C.

CALCUTTA, { DATED THE 13TH MARCH } 1880.
{ ISSUED THE MARCH }

FROM H. J. REYNOLDS, Esq.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT.

SIR,

I AM directed to submit, for the consideration and orders of the Government of India, the accompanying copy of a letter* from the Board of Revenue, L. P., regarding the liability to customs duty of old copper sheathing taken from the bottom of ships which were last coppered in this country.

2. The Lieutenant-Governor is inclined to agree with the Board of Revenue that the cases referred to in the 2nd paragraph of their letter, in which exemption from payment of duty of the copper removed from the ships' bottoms is claimed, do not fall within the scope of the orders of the Government of India, No. 2377, dated 25th August 1879, regarding the liability to duty of goods re-imported to this country. I am therefore to request that, if the Government of India concur in this view, His Excellency the Governor General in Council may be moved to affirm, under section 23 of Act VIII of 1878, the order† passed by this Government in August 1866 (a copy of which is submitted herewith), on the understanding that the exemption now asked for shall not extend to cases in which any drawback may have been allowed.

I have the honor to be,

SIR,

Your most obedient servant,

H. J. REYNOLDS,

Secretary to the Government of Bengal.

Recd 7/2/80

Enclosure to a letter of
collector of Calcutta about
copper sheathing in G.P.
No 567 & 25th May 1880

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567
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No. 96B, dated Fort William, the 10th February 1880.

From—COLMAN MACAULAY, Esq., Secretary to the Board of Revenue, L. P.,
To—The Secretary to the Government of Bengal, Revenue Department.

IN a case which occurred in the year 1866 in which the question of the liability to duty of old copper sheathing taken from the bottom of a ship was the subject of reference, it was ruled by Government* that where it could be proved that the ship from which the old copper had been removed was last coppered in this country, it might be assumed for the purposes of the customs revenue that the copper had already paid duty, and the copper might be allowed re-importation as old copper free of duty. The Board, in the spirit of these orders, exempted in March last the yellow metal and composition nails removed from the ship *Ismail* from the payment of duty, and the exemption as allowed was approved in Government order No. 724—590, dated 20th idem.

2. The Collector of Customs at Calcutta has now reported that the ships *Arundel*, *Fazal Kurree*, and *Humayon Shah* are being stripped in this port of their copper, for which free entry is claimed at the Custom House, as having been put on the vessels in this country. He is doubtful, however, whether exemption can be allowed in accordance with the practice followed in previous cases, after issue of the order of the Government of India, No. 2377,† dated 25th August 1879, regarding the liability to duty of goods re-imported.

† Enclosure of Government order No. 1881—182C, dated 16th September 1879.
The Board are of opinion that the Government order cited was not intended for cases of the description under notice. It refers to private goods and to articles of "general merchandise" re-imported "unchanged in form and condition." This can hardly be intended to apply to old copper stripped off a ship's bottom. The Board desire therefore to refer the matter for the consideration of Government, and they would recommend that the Government orders‡ of 1866 be affirmed by the Governor-General in Council under section 23 of Act VIII of 1878.

59
From J. Geoghegan Esq. Officiating Junior
Secretary to the Government of Bengal,
to the Junior Secretary to the Board of
Revenue, Lower Provinces, (No. 2470, dated
the 21st August 1866).

I am directed to acknowledge the receipt
of your letter No. 839 dated the 30th Ultime, sub-
mitting the views of the Board of Revenue on the
subject of the levy of duty on old Copper stripped
of Ships' bottoms.

2, In reply, I am to say that the Board are quite
right to levy duty on old Copper sheathing taken
from the bottom of a ship from a foreign Port, and
which it is not even alleged was put on the
ship in this Country. — But where it can be
proved that the ship from which the old Copper
has been removed was last Coppered in this
Country, it may be assumed, for the purposes of
the Custom house, that the Copper has already
paid duty, and it may be allowed reimportation
as old Copper free of duty, even though more
accurate identification of the Copper, as duty paid
Copper, is not forthcoming. —

No. 2479.

Copy forwarded for the information of the
Chamber of Commerce with reference to the
letter from their Secretary, dated the 9th June
last. —

No. 2479

Enclosure to a letter of
Collector of Customs of
Skt Calcutta about copper
sheathing in G.R. No. 567
8th May 1880.

Inclure in a letter to collect
of Customs of Calcutta along
Copper cheating in G.R.C.
D. 27/11/80

Ch. 27/11/80