

②
Revenue Department
Minutes of Consultations
8th Jan 1858

Back nos 3 to 7

Order no 2 D/4th Jan 1858

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பாதுகாப்பு பிரிவு-1

செயலிடுபவர் பெயர்

த. லக்ஷ்மி

செயலிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள்

3/07

செயலிடுபவருக்கு
முதல் முதிர்வு.
கையொப்பம்

செயலிடுபவருக்கு
2-ம் முதிர்வு.
கையொப்பம்

செயலிடுபவருக்கு
உதவியாளர்
கையொப்பம்

Fort Saint George, Revenue Consultation of 8th January 1858.

Read again letter from Messrs. Oakes and Co. dated 10th and recorded in Diary to Consultation 24th November 1857, No. 1357.

Read also the following papers.

No. 3. From J. D. SIM, Esq., Acting Secretary to the Board of Revenue; to H. FORBES, Esq., Acting Secretary to Government Revenue Department; dated Fort St. George, 27th December 1857, No. 3637.

SIR,

I am directed to request that you will bring under the consideration of Government the suggestion contained in para. 8 of the accompanying letter from the Collector of Sea Customs dated 13th Instant.

2. Mr. Underwood proposes that a definite period should be allowed for appeals in cases wherein he decides to take under valued property on behalf of Government under Section XXIII. Act VI. of 1844, and points out the "injustice to his Department" which from the want of a rule to that effect may occasionally ensue from depreciation, injury to the goods, or a subsequent fall in their market value.

3. The Board fully recognise the justice of Mr. Underwood's representation, but they, at present, feel constrained to suspend the sale of seized goods, until they pass decisions on appeals against their seizure. They would suggest that a rule should be inserted in the Code now under preparation in the Government Office limiting the period of appeal in cases of this nature to 15 days from the date of seizure, and requiring the appeal to be forwarded through the Collector so as to obviate the delay of a reference to him.

No. 4. Extract from the Proceedings of the Board of Revenue; dated 6th November 1857, No. 3780.

Read letters from Messrs. Oakes and Co. dated 30th October and 6th November 1857.

(Here enter No. .)

Resolved that Messrs. Oakes and Co. be furnished with a copy of the letter of the Collector of Sea Customs dated 13th October 1857, No. 427.

Resolved also that the Collector be instructed to suspend the sale of the goods referred to, pending the decision of Government on the appeal Messrs. Oakes and Co. are about to prefer.

Resolved that a copy of these Proceedings be submitted for the information of Government, with reference to the Board's letter dated 27th Ultimo, No. 3637.

(A true Extract.)

(Signed) J. D. SIM, Acting Secretary.

No. 5. Extract from the Proceedings of the Board of Revenue; dated 21st November 1857, No. 4046.

Read Extract from the Minutes of Consultation under date the 19th November 1857, Revenue Department.

(Here enter No. 1184.)

The Board observe that their Proceedings in this case as well as the Collector's report were laid before Government on the 27th Ultimo, No. 3637.

2. It is only necessary for them therefore to state that as the Collector's report left no room for doubt as to the original undervaluation of the goods, they felt bound to support him in the performance of the duty imposed on him by law.

Fort Saint George, Revenue Consultation of 8th January 1858.

3. They would add that Messrs. Oakes and Co's. case differs from that of Messrs. Bainbridge and Co. in this material respect, that the latter firm cleared their consignment at 40 per cent. advance on its invoiced value, while Messrs. Oakes and Co. only offered to do the same after goods had been actually seized as undervalued.

(A true Extract.)

(Signed) J. D. SIM, *Acting Secretary.*

No. 6. Extract from the Proceedings of the Board of Revenue; dated 25th November 1857, No. 4132.

Read again letter from the Secretary to the Trade Association dated 23d September 1857. •

Read also letter from Messrs. Griffiths and Co. † In Consultation 25th November 1857. dated 23d November 1857. †

(Here enter No. .)

The Board resolve to submit the above paper Ex. Mins. Cons. 19th Nov. 1857, for the information of Government, with reference to Messrs. Oakes and Co's. appeal against the seizure of their consignment of leather by the Collector of Sea Customs.

2. The Board will deal with the representations of the Trade Association regarding the rules for the clearance of goods when the Collector's report is received.

(A true Extract.)

(Signed) J. D. SIM, *Acting Secretary.*

No. 7. ORDER THEREON, No. 2; dated 4th January 1858.

Para. 1. These papers relate to the course adopted by the Collector of Sea Customs in regard to a case of hides and skins imported by Messrs. Oakes & Co. per "Queen of the Wave." The matter had already been partially brought under the notice of Government in the Proceedings of the Board of Revenue dated 27th October and 6th November last, and on Messrs. Oakes and Co's. appeal dated 10th November, the subsequent correspondence brought the whole subject in a complete form before Government. The subject is briefly as follows.

2. Messrs. Oakes and Co. imported a case of leathers, Ex "Queen of the Wave" and applied to pass them on payment of duty at the invoice valuation. The Collector, having reason to believe that the invoice valuation was less than the market value at the time, took the whole case on account of Government under the provisions of Section XXIII. Act VI. of 1854, paying the importers the value they had themselves put upon their goods.

3. Much about the same time, Messrs. Bainbridge & Co. imported a case of leathers, and paid duty on a valuation 40 per cent. higher than that placed by Messrs. Oakes & Co. upon their goods; on being made acquainted with this fact, the latter firm offered to assess the value of their import at the same rate, but the Collector refused, and insisted on the enforcement of the law.

4. Messrs. Oakes & Co. then appealed to the Board of Revenue, who, after a consideration of the merits of the case, have upheld the Collector's proceedings.

5. The Right Honorable the Governor in Council has given his attentive consideration to all the circumstances of this case as they appear in the correspondence before him, and in the explanation afforded by Messrs. Oakes & Co.; and he sees every reason to uphold the Collector's decision, which, in his opinion, is strictly legal and correct. He resolves therefore to confirm Mr. Underwood's proceedings, and to communicate this resolution to Messrs. Oakes and Co. for their information.

Fort Saint George, Revenue Consultation of 8th January 1858.

6. Messrs. Oakes and Co. pray to be protected against the imputations cast upon their firm by the Collector of Sea Customs, which they say seriously affect their character and prospects. The Governor in Council observes that the Board of Revenue have already noticed this point, and have directed the Collector to confine his reports, in future, to the facts of the case, and to abstain from individual imputations. The Government approve of this order.

7. In para. 8 of his letter to the Board dated 13th October, the Collector suggests that some definite rule should be laid down regarding appeals from decisions under Section XXIII. of Act VI. of 1844. He submits that the party who considers himself aggrieved, should be compelled to appeal within a given time, and to transmit his appeal through the Collector of Sea Customs, the rule being notified to the party in writing at the time the Collector informs him that he intends to take his goods. The Board recommend that a rule should be inserted in the code under preparation, limiting the period of appeal in cases of this nature to 15 days from the date of seizure. The Government approve of the proposition, and provision will accordingly be made in the new code of rules.

8. The trade association recommend that, in cases where applications to clear goods may be informal, or inexact in the statements of tariff or market value, the parties should be allowed to amend their applications where no prima facie evidence of attempted fraud exists, and they quote the practice in England in respect to this matter, as laid down in certain customs Regulations. The proposition was referred for the report of the Collector on the 8th October last, and now that two months have elapsed, it is hoped that the subject will soon be laid before Government.

(Signed) H. FORBES,
Acting Secretary to Government.

3

Revised Board Office,
Fort St. George,
27th October 1857.
No 3437
From J. D. Sim Esq. Esq. Esq. Esq. Esq.
Acting Secretary to the
Board of Revenue
To His Excellency the
Governor
Acting Secretary to Government
Revenue Department

Sir
I am directed to request that
you will bring under the consideration
of Government the suggestion contained
in paragraph 8 of the accompanying letter
from the Collector of Sea Customs dated
13th instant.
Mr Underwood proposes
that a definite period should be
allowed for appeals in cases wherein
he

In Com 27th October '57

he decides to take undervalued property
on behalf of Government under Section
~~XXIII~~ Act II of 1844, and points out
the injustice to his Department which
from the want of a rule to that
effect may occasionally result from
depreciation, injury to the goods, or a
subsequent fall in their market value.

The Board fully recognised
the justice of Mr Underwood's
presentation but they, at present, feel
constrained to suspend the sale of
seized goods until they pass decisions
on appeals against their seizure.
They would suggest that a rule
should be inserted in the Code
now under preparation in the
Government Office limiting the
period of appeal in cases of this
nature to 15 days from the date of
seizure, and requiring the appeal
to

to be forwarded through the Collector
so as to obviate the delay of a
reference to him.

Revenue Board Office, I have the honor to be
Fort St. George, Sir,
October 1857, Your most obedient servant,
J. H. Forbes Esq
Acting Secretary to Government,
Revenue Department.

Enc. 1

Revenue Department
No 3720

N^o 4 Extract from the Proceedings of the
Board of Revenue dated 6 November 1837.

Read letters from Messrs
Jelms to Nov 1837. Callers No. dated 30 October and 6th
November 1837.

(Here Enter Nos)

Resolved that Messrs Callers No
be furnished with a copy of the letter
of the Collector of Sea Customs dated 13th
October 1837. No 427.

Resolved also that the
Collector be instructed to suspend the
sale of the goods referred to, pending
the decision of Government on the appeal
Messrs Callers No are about to prefer.

Resolved that a copy of
these Proceedings be submitted for the
information of Government with reference
to the Board's letter dated 27th ultimo No 5637.

(At true Extract)

1837 J. D. Sur
ag Secretary.

To, W. Forbes Esq
ag Secretary to Government
Revenue Department.

Recd 1837 Oct 25
Jelms to Nov 1837

From
The Acting Secretary
to the Board of Revenue
To the Acting Secretary
to Government
Revenue Dept

Dated 27th October 1837
No 28-3

1 Such a statement
No 3637
Jelms to Nov 1837

Submitting for the
consideration of Government
a proposal of the Collector
of Sea Customs for granting
a definite period for the
appeal in case of a
refusal of goods under
valuation of 1000 Rs
1844, and stipulating that
a rule be inserted in the
new Code limiting the
period to 15 days from
the date of refusal.

11/25/57
 ⑧
 The info sent Revenue Department
 is based on No. 1184 and is of
 Extract from the Proceedings of the Boards
 of Revenue, dated 27th November 1857.

Read Extract from
 the Minutes of Consultation under date
 the 19th November 1857. R.D.
 nature (Here enter No. 1184)

The Board observed
 that their Proceedings in this case as well
 as the Collector's report were laid before
 Government on the 27th ultimo (No. 3637)

2. It is only necessary for
 them therefore to state that as the Collector's
 report left no room for doubt as to the
 original undervaluation of the goods, they
 felt bound to support him in the per-
 formance of their duty imposed on him
 by Law.

3 They would add that
 Messrs. Oakes & Co. differs from that of
 Messrs. Bainbridge & Co. in this material
 respect that the latter firm cleared their
 consignment at 40% advance on its
 invoiced value while Messrs. Oakes & Co.
 only

Revenue 1857 & 1858
 No. 1338

Extract from the
 Proceedings of the
 Board of Revenue

Dated 6th
 Decr. 1857

1857-58
 J. D. 1857. 1858 January 1858

Furnishing Messrs
 Oakes and Co with a copy
 of the letter from the Secy
 of the Customs, regarding
 the case of Oakes & Co
 for consideration, and
 directing the Secy to
 send the note through
 till the decision of Govt
 on the appeal about to
 be made to the Secy.

11/25/57

(9)

Revenue Department.

N^o 4132

Extract from the Proceedings of the Board of Revenue, dated 23rd November 1837.

Read again letter from the Secretary to the Trade Association dated 23rd September 1837.

Read also letter from Messrs. Griffiths & Co. dated 23rd November 1837. (Here enter No.)

The Board, resolve to submit to be returned, the above papers for the information of Government with reference to Messrs. Catesby's appeal against the seizure of their consignment of leather by the Collector of Sea Customs.

2. The Board will deal with the representations of the Trade Association regarding the rules for the clearance of goods when the Collector's report is received.

(At the Extract)

J. M. Secretary

To H. P. Jones Esq.
Secretary to Government
Revenue Department.

At the

24th Nov 1837

For 1837 Dec 1837

24th Nov 1837

Extract from the Proceedings of the Board of Revenue

24th Nov 1837

24th Nov 1837

J. M. Esq. 24th January 1838.

What is the meaning of the word 'consignment' in the above mentioned letter? Is it the same as the word 'shipment' or is it the same as the word 'export'?

1837

24th Nov 1837

Rev: Sir.

(17)

No. 1426.

1463.

The Government will be pleased to decide if deep oaks do have any claim to relief from the proceeds of the Collector of Beaumont in this case.

Deep Oaks & Co. imported a case of leathers, used and applied to pay them on payment of duty at the invoice valuation. The Collector, having reason to believe that the invoice valuation was not the market value at the time, took the side case on account of fraud as under the law he is

Revenue 1857-58

1463

Ordered from the
Special Inspector
General of Beaumont.

Under 25th November 1857.

By Order of the

1857-58 1463

Subscribed by the Government
from the Stationer's Office.
The Stationer and the Office
He will refer to the
The Stationer's Office
The Stationer of the Station
of the Stationer's Office.

Dr. Oakes further requested that
 the character of his former work
 in the collection of the
 not cancelled and that he should
 have continued his work
 before he had been
 forced -

Dr. Oakes said that if our
 not reasonable to suggest that
 he would have wished to
 for the trifling amount
 of \$25 (between 3 & 4 weeks)
 that would have been payable
 in the difference between his
 non-allocation and that
 he had been without it.

Dr. Oakes said that he - but
 the fact was that he was
 in an isolated case, but as a
 systematic consideration,
 and the collector should not
 keep Oakes to the long fol-
 lowing the course of

On an appeal to the Board,
 the collector's position has
 been upheld.

The case seems to have been
 considered by the Trade Asso-
 ciation, & to have caused
 a difference of opinion - for
 while the general body have
 refused Dr. Oakes, the

cause; keep Griffiths the case
 considered but the collector
 on perfectly right, need have
 noth reason from the attorney
 in consequence of the over
 body have accepted
 there is no doubt that the
 collection is perfectly
 law, and if kept Oaker the
 all allowed to receive their
 first allocation in the case
 I do not see how a similar
 case can be
 understood

(18/5)

hereafter refused.
 B.G.
 27-11-59.

I think the collector should
 be strongly upheld - the case
 is clearly a very creditable
 one.

The alteration in the
 rule respecting appeals
 should be made as suggested
 by the collector
 H. J.

W. J.
 W. J.

I think the (Clerk's)
 decision is right but in
 such a trifling matter
 he should confine himself
 to stating the facts without
 impugning the character of
 the former W. J.

16
No 2

P.D.

Extract from the Minutes of Consultation
Under date the 4th ^{January} December 1857

Read again letter
from Messrs Oakes & Co dated
10th and recorded in entry to
Consultation 21st November 1857
N 1357

Read also the following
Papers.

From the Acting Secretary to the
Board of Revenue

/Here enter 27th October 1857 N 3657/

Ext from the Proceedings of the
Board of Revenue

/Here enter 6th November 1857 N 3780/

Extract from Do Do

/Here enter 21st Do N 4467/

Extract from Do Do

/Here enter 25th Do N 4552/

A
G

P. 1. These papers relate
to the cases adopted by the
Collector of Sea Customs in
regard to a case of Whiles and
Hines imported by all parties
Copy

W. C. Hall

for some of the time the
matter was decided by the
Court. In the latter part
of the term of the Court
of 1854, the Court decided
in the case of the Importers
and the Revenue the
subsequent
importation of the goods
imported in the case of
the Importers the subject was
as follows:

2. The Importers & Co.
imported a case of leathers,
the value of the same, and
applied to pay them on payment
of the value.
The Collector having received
notice that the invoice valuation
was less than the market value
at the time, and the article
was an article of government
under the provisions of Section
XXIII of 1846 paying the
importers

17

importers the value they
had themselves put upon
their goods.
3. ... about the
same time, Messrs. Doane
& Co. imported a case of
leathers, and paid duty
on a valuation 20 per
cent higher than that
placed by Messrs. Doane
upon their goods; on being
made acquainted with
this fact, the latter firm
offered to assess the value
of their import at the
same rate, but the Collector
refused, and insisted on
the enforcement of the
Law.

4. Messrs. Doane & Co.
then appealed to the Board
of

of Revenue was after
a consideration of the
minutes of the Council have
~~been~~ held the
Collector's proceedings.

5. The Committee
able to examine in detail
the revenue accounts
submitted to them the
circumstances of this case
as they appear in the
correspondence upon them
and in the accounts
now reported in the
minutes of the Council and the
fact that the accounts
submitted to the Council
are not correct.

18.
correct. He resolves there-
fore to confirm the
Undersecretary's proceedings,
and to communicate this
resolution to Messrs. Bates
& Co for their information.
6. Messrs. Bates & Co
pray to be protected against
the imputations cast
upon their firm by
the Collector of Sea-bus-
toms, which they say
seriously affect their
character and prospects.
The Governor in Council
observes that the Board of
Revenue have already
noticed this point, and
have directed the Collector
to

to continue in force, in
future, to the facts of the
case, and to abstain from
individual imputations.
The Government approve of
this order.

In view of
his letter to the Board in
dated 3rd October, the
Police is suggested that
some definite rule should
be laid down regarding
appeals from decisions in
order see: ~~18th~~ of Feb 1847
of 1847. It is suggested that
the person who considers him-
self aggrieved, should be
compelled to appeal within a
given time, and to transmit his
appeal through the Director of
Revenue.

Dear Customs, the rule being
notified to the party in writing,
at the time the Collector
informs him that he intends
to take his goods. The Board
recommend that a rule should
be inserted in the code under
preparation limiting the
period of appeal in cases
of this nature to 15 days from
the date of seizure. The
Government approve of this
proposition, and provision will
accordingly be made in
the new Code of rules.

The Trade Association
recommend that, in cases
where applications to clear
goods may be informal, or
incorrect in the statements
of Tariff or Market value,
the parties should be allowed
to amend their applications
where no prima facie evidence
of

of attempted fraud exists, and
they quote the practice in
England in respect to this
matter, as laid down in
certain Customs Regulations.

The proposition was referred
for the report of the Collector
on the 8th October last, and
now that two months have
elapsed it is hoped
that the subject will soon
be laid before Government.

W. S.

2 Copies to the Adm. Sec.
with 5 Encls.
P. S.

4 - Messrs Baker & Co. in

Revenue 1858 Sept.
D. to Cons 8th Jan. 1858.

No. 2.

Extract from Cons.
D. 4th Jan. 1858.

Extract from the P. of the P.
of Rev. of 10th July 1858. No. 1118 in
Cons 31st Aug.

Approving that a Rule be
inserted in the Sea Customs Code under
preparation, limiting the period of
appeal to 15 days to the Party aggrieved
from decisions under Section XXIII
of Act II. of 1844.

not 7.