

Revenue Department

Minutes of Consultations
12th Jan 1858

Back nos 34-36

Order nos 2453 of 12th Jan 1858

60553

(6)

Fort Saint George, Revenue Consultation of 12th January 1858.

No. 34. Read the following letter 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, 1st December 1857, No. 4290.

SIR,

I am directed to submit for the orders of Government the correspondence noted in the margin which has passed between this Office and the Chamber of Commerce and Collector of Sea Customs regarding the Export duty collected on Paddy and rice, and on oil seeds.

From Chamber of Commerce 11th Feb, in Cons. 3rd April 1857.

To do. 3rd April 1857.

From do. 6th in C. 14th May "

To Sea Customs, 14th do. "

From do. 12th June in Con. 1st Dec. "

From Chamber of Commerce, 24th Nov. in Con. 1st December 1857.

2. The Chamber of Commerce first represent that a duty of one Anna per bag of 2 Bengal Maunds is levied on Paddy and rice when exported from Calcutta whilst at Madras, the Export duty under Act VI. of 1844, is twice that amount. The Board have

been unable to discover from their own records or after reference to the Collector of Sea Customs why this difference was made, and as it appears advisable to assimilate the two rates they resolve to bring the subject before Government, in order that the authority of the Government of India may be applied for to rectify the practice of which the Madras Mercantile community complain.

3. It is to be observed that the import duties have been equalized by the introduction here of the Calcutta Tariff. A similar course was intended with regard to Export duties, but arrangements for the purpose were deferred while the question of abolishing those

duties altogether or placing them on a new footing was undecided.

4. The Chamber of Commerce next advert to the practice which prevails of Collecting an ad valorem export duty of 3 per cent. on oil seeds, and request that they may be considered to come under the head of "grain and pulses of all sorts" when they would be liable to a duty of one Anna per bag. But if this request is not deemed admissible the Chamber apply for the ad valorem duty to be collected on them at the following rates.—

Linseed.....	Rs. 6	} per bag of 164 lbs.
Gingelly.....	" 6	
Rape or Mustard....	" 5	
Niger.....	" 3½	

5. The Board do not consider that the mode of collecting duty hitherto followed is incorrect, or that oil seeds ought to be included among "grain and pulse" which are articles of food. They seem properly to come under an ad valorem duty according to the customs Act, and if a Tariff valuation is fixed for them this course leads to no delay or inconvenience. In the opinion of the Board the valuation prepared on the market rates by the Custom House appraiser and recommended by the Collector for these seeds and for certain oils may be safely adopted.

6. The Collector of Sea Customs has taken advantage of the reference made to him by the Board on this occasion to renew his arguments against the Calcutta Import Tariff which was lately introduced into Madras under the orders of Government and at the desire of the mercantile community. Mr. Underwood asserts that by this measure the custom revenue has suffered, especially in Metals and piece goods, the Calcutta Tariff rates being below the market value. Government however observed when formerly discussing this subject that "a low Tariff is in all respects preferable to a high one" and the Board do not propose entering into the

பாதுகாப்பு பிரிவு-1

செப்பனிடுபவர் பெயர்

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள்

சரிபார்க்கும்
முதல் மு.நி.பா.எ.
கையொப்பம்

சரிபார்க்கும்
2-ம் மு.நி.பா.எ.
கையொப்பம்

ஆராய்ச்சி
உதவியாளர்
கையொப்பம்

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Fort Saint George, Revenue Consultation of 12th January 1858.

subject now as on the one hand they cannot recommend a departure from the principle of assimilating the Calcutta and Madras Tariffs, and on the other hand they feel that the present is not a suitable time for bringing before the Government of India, proposals for revising the Calcutta Tariff.

No. 35. ORDER THEREON, No. 52; dated 12th January 1858.

With this letter, the Board of Revenue submit certain correspondence between them, the Chamber of Commerce, and the Collector of Sea Customs, having reference to an application made by the Chamber to reduce the export duty on "Paddy and Rice" from two annas to one anna per bag, the latter being the rate levied at Calcutta, and to class oil seeds under "grain and pulses of all sorts" in order that they may thereby be subject to a duty of one anna per bag instead of an ad valorem duty of 3 per cent.

2. The Board state that they have been unable to discover from their own records, or after reference to the Collector of Sea Customs, why the difference alluded by the Chamber of Commerce, between the Bengal and Madras rates, was made, and they request that the authority of the Government of India may be obtained to assimilate the two. The Right Honorable the Governor in Council agrees with the Board of Revenue in the necessity of the changes and will address the Supreme Government on the subject.

3. The next point requiring orders is the request of the Chamber, to do away with the ad valorem duty on oil seeds. In the event of this request not being complied with, they solicit that that duty may be collected upon certain fixed values which they propose for the several descriptions of seeds specified in the margin.* The Board do not consider that the mode of collecting duty hitherto followed is incorrect, and in this view the Government concur. The Board are however in favor of a fixed Tariff valuation, and

* Linseed.....	Rupees 6.	} per bag of 164 lbs.
Gingelly	" 6.	
Rape or mustard ..	" 5.	
Negur.....	" 3½.	

recommend the adoption of certain rates proposed by the Collector of Sea Customs; these rates

Linseed	Rupees 6.	} per bag of 164 lbs.
Gingley.....	" 6½.	
Rape or mustard ..	" 6.	
Negur.....	" 4½.	
Lamp oil.....	" 4½.	

the Government observe are based on the average of the prices which ruled the market during four years from 1854 to 1857, and are not much above those proposed by the Chamber; they are therefore approved.

4. Mr. Underwood suggests the adoption of a fixed valuation for oils, and certain other

Enclosure F. and H.

	Chamber's. Valuation.	Collector's. Valuation.
	Rs.	Rs.
Cocoanut oil, ...	45	75
Ground nut, ...	35	50
Caster, ...	30	60
+ Vide enclosure F.		
‡ Bees wax bleached.		
Ghee.		
Hemp Northern.		

sent export tariff, for publication in the Gazette under Section XX. Act VI. of 1844.

5. The Government must in conclusion notice the great delay which has occurred in the Board's office in the disposal of the present subject. Nothing appears to have been done since the receipt of the letter from the Collector of Sea Customs in June last, and now, when the

Fort Saint George, Revenue Consultation of 12th January 1858.

Chamber of Commerce ask for a reply, the papers are sent up to Government. A subject of this nature might have been settled in a short time, and it has been pending since last February.

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

Ordered in consequence that the following letter be despatched.

No. 36. From H. FORBES, Esq., Acting Secretary to the Government of Fort St. George, to the Secretary to the Government of India; dated 12th January 1858, No. 53.

SIR,

With their letter dated the 1st Ultimo, the Board of Revenue submitted a communication from the Madras Chamber of Commerce, in which they represent that, in the Calcutta Tariff, the Export duty on Paddy and Rice is only one anna per bag of two Bengal Maunds, whilst in

the Madras Tariff it is two annas* per bag of the same weight, and request that the latter may be reduced. They ground this application on

* Vide Schedule B. appended to Act VI. of 1844. the notification of the Supreme Government, dated 1st April 1844, in which one of the objects of passing Act VI. of 1844 is stated to be, to assimilate the rates of Sea Customs levied in this Presidency, as far as practicable, to those in force at the other Principal Ports of India. The Government of Madras are not aware on what ground the difference alluded to was made, and deem it advisable that, unless the records of the Supreme Government shew any reasons to the contrary, the two rates should be assimilated, and I have the honor therefore to solicit the authority of the Right Honorable the Governor General in Council to carry out the change desired by the Chamber of Commerce.

4-

Chaudur apply for the ad valorem duty
to be collected on them at the following
rates:-

Sinseed - 12 6	} per bag of 164 lbs.
Linseed - 6	
Rape or Mustard - 5	
Wheat - 3 1/2	

5. The Board do not consider that
the mode of collecting duty hitherto
followed is incorrect, or that articles ought
to be included among "grain and pulse"
which are articles of food. They seem pro-
perly to come under an ad valorem duty
according to the Customs Act, and if a
tariff valuation is fixed for them this course
leads to no delay or inconvenience. In the opinion of
the Board the valuation prepared on the
market rates by the Custom House appraiser
and recommended by the Collector for
these seeds and for certain oils may be
safely adopted.

6. The Collector of Sea Customs has
taken advantage of the reference made to
him by the Board on this occasion to
renew his arguments against the Calcutta
Duty.

Import Tariff which was lately introduced into Madras under the orders of Government and at the desire of the mercantile community. Mr Underwood asserts that by this measure the customs revenue has suffered, especially in Metals and piece goods the Calcutta tariff rates being below the Market value. Government however observed when formerly discussing this subject that a low tariff is in all respects preferable to a high one and the Board do not propose entering into the subject now as on the one hand they cannot recommend a departure from the principle of assimilating the Calcutta and Madras Tariffs, and on the other hand they feel that the present is not a suitable time for bringing before the Government of India proposals for revising the Calcutta tariff.

Per Board Office,
Fort St George,
1st Decr 1854

I have the honor to be Sir,

Your most obedt servant

J. S. S.
Acting Secretary,

To,
Mr Forbes Esq.
Acting Secy to Government,
Revenue Department.

E.M.C. 22nd August 1854
No 986 P.H.

E.M.C. 13th January 1854
No 213 P.H.

(2)

Revenue Board Office,
Fort St George,
1st December 1854

From,

J. D. Sim Esq.

Acting Secretary to the

To,

Board of Revenue.

Mr Forbes Esq.

Acting Secretary to Government

Sir,

Revenue Department

I am directed to submit for the orders

of Government the correspondence noted in the

margin which has passed between this

office and the Chamber of Commerce and

Collector of Sea Customs regarding the

Export duty collected on Paddy and rice, and on oil seeds.

2 The Chamber of Commerce first represented that a duty of one anna per bag of 2 Bengal Maunds is levied on Paddy and rice when exported from Calcutta whilst at Madras the Export duty under Act VI of 1844 is twice that amount. The Board have been unable to discover from their own records or after reference to the Collector of Sea Customs why

From Chamber of Commerce
10th Feb for Cons 3rd Apr 1854
To do 3rd Apr
7th 6th in C.M. May
To Sea Customs 10th do
7th do 12th June in Cons
1st Decemr 1854
7th Chamber of Commerce
24th Jan in Cons 1st Decr 1854

why this difference was made, and as it
appears advisable to assimilate the 2 rates
they resolve to bring the subject before
Government, in order that the authority
of the Government of India may be applied
for to rectify the practice of which
the Madras Mercantile community
complain:-

3. It is to be observed that the import
duties have been equalized by the in-
troduction here of the Calcutta Tariff. A
similar course was intended with regard to
export duties, but arrangements for the pur-
pose were deferred while the question of
abolishing these duties altogether or placing
them on a new footing was undecided.

4. The Chamber of Commerce most anxious
to the practice which prevails of collecting
an ad valorem export duty of 3 per
cent on oil seeds, and request that
they may be considered to come under
the head of "grain and pulses of all sorts"
when they would be liable to a duty
of one anna per bag. But if this re-
quest is not deemed admissible the

E.M.C. No 980
22nd Aug 1854 P.M. Cyp.
L.P.

(6)

(N)

N^o 1008

From

J. D. Sim Esq.

My Secretary to the Board of Revenue

To

The Chairman of the
Chamber of Commerce.

Sir

I am directed by the Board of Revenue to acknowledge the receipt of your letter dated 11th February 1857 bringing to their notice two subjects which the Chamber of Commerce wish to be taken into consideration, in conjunction with other matters connected with the Madras Sea Custom House.

2 The first point to which the Board's attention is drawn is that a duty of one Annas per Bag of 2 Bongal Maunds is levied on Paddy and Rice when exported from Calcutta, whilst at Madras the export duty is twice that amount. The

Revenue 1857 Report
on 12th January 58

From
The Chamber of Commerce
Madras

To
The Chamber of Commerce
Madras

13th Feb 58

13th Feb 58

Submitting with the
Honnble Secretary's letter,
certain correspondence be-
tween them and the Chamber
of Commerce and Calcutta
and the duty levied on Paddy
and Rice and on oil seeds.

1857

25th Dec 57

3. The Board agree with the Chamber that this difference should not exist; they will therefore bring the subject to the notice of Government, and recommend that the Madras rate be reduced to that obtaining in Bengal.

4. The 2nd point to which you refer is that agreeable to the Madras Tariff, a duty of one Anna per bag is leviable on "Grains and Pulses of all sorts," but the Collector of Sea Customs does not consider Gingelly and other Oil Seeds as coming under that classification and accordingly levies an ad valorem duty thereon of 3 per cent. You also state that this practice causes much inconvenience to the Trade of the Presidency, as the value of seeds fluctuates very much and very frequently and the price put upon them at the Custom House is an arbitrary one. Under these circumstances you suggest that if the Board concur with the Collector in his classification, a fixed instead of a fluctuating value should be adopted.

7-
in order that no delay or difficulty may take place in rating the seed for export.
5. In reply to this point I am desired to state that the Board have ascertained that the practice in Madras is in accordance with that of the Calcutta and Bombay Custom Offices, and that it is consequently out of their power to make the alteration you desire in the classification of Oil seeds. They are however fully sensible of the inconvenience of an ad valorem duty on an article so extensively exported and subject to great and frequent fluctuations in value, and will submit the matter for the consideration of Government on learning from you the value which the Chamber would propose to fix on such seeds. The Board would also be glad if you would favor them with a list of the goods not already possessing a Tariff valuation which might in the opinion of the Chamber be advantageously dealt with in the same manner, a Memo. of prices

prices being furnished in each case.

New Board Office, I have the
Fort St George,)
3rd April 1857.) Lt J. O. Smith
My Secretary

To

The Chairman of the
Chamber of Commerce

(A true copy)

Yours
My Secretary

9

1499/53

Nothing appears to have been done
since the receipt of the Collection
of Sea Customs Act in force -
but it is only now, when the
Chamber of Commerce act has

Aug 12 1855

The reply of Govt on the subject
that the papers are sent up -

A subject of this nature - might
easily be settled in 2 months - would
you not it has been going on since

No?

This Govt can only represent the
subject of the Rice to the Govt of India
& recommend that the paper should
be a specimen

10-

(11)

with respect to the rice seeds. Some
proposed to accept the value fixed
by the collector of rice seed.

Rice seeds do not in my opinion
come under the denomination
of "rice seed"

It

I think that both the Import & Export
tariff should be revised and assimilated
as far as possible with that of Bengal
We have waited three years & remodelled
the Export in almost every contemplated
change & may have to wait many more
years before the public suffer

Chas. J. [unclear]

Concern in weaving oil seeds is liable to be
at various duty. Such is falling under the
head of grain & pulses. The following valuation seems
fair.

to [unclear] [unclear]
1857

46
25
10/10/10

Decr Sept

N^o 52.

Extract from the Minutes of Consultation

Under date the 12th ~~January~~ ^{December} 1857

I read the following
letter from the Secretary
to the Board of Revenue.

(Here inserted) December 1857
N^o 1290-

A

16

With this letter
the Board of Revenue
submit certain correspon-
dence between them, and
the Chamber of Commerce
and the collector of sea
customs, having reference
to an application made
by the Chamber to reduce
the export duty on
"Paddy and Rice" from two
Annas to one Anna per
bag, the latter being
the

the rate levied at Calcutta
and to class oil seeds under
"grain and pulses of all
^{in order} sorts" that they may
thereby be subject to a
duty of one Anna per bag
instead of an ad valorem
duty of 3 per cent.

2. The Board state
that they have been unable
to discover from their own
records, or after reference
to the Collector of Sea Cus-
toms, why the difference al-
tributed to by the Chamber of
Commerce, between the Ben-
gal and Madras rates, was
made, and ^{they} request that the
authority of the Gov^t of
India may be obtained to
assimilate the two. The
Right Honble the Governor in
Council agrees with the Board
of Revenue in the necessity

Sundee Oil - 5
Sungelly - 6
Alupa or Mustard - 5
Soya - 3 1/2

} per bag of 100 lbs

12-2
(2) of the change and will
address the Supreme
Government on the subject.
3. The next point
requiring order is the
request of the Chamber,
to do away with the ad
valorem duty on oil seeds.
In the event of this request
not being complied with,
they solicit that that
duty may be collected
upon certain fixed values
which they propose
for the several descriptions
of seeds specified
in the margin. The
Board do not consider
that the mode of collecting
duty hitherto followed
is incorrect, and in this
view the Government con-
curs. The Board are
however

however in favor of a
fixed Tariff valuation,
and recommend the
adoption of certain rates
proposed by the Collector
of Sea Customs, these
rates the Government
above are based on
the average of the prices
which ruled the market
during four years from
1854 to 1857, and are
not much above those
proposed by the
Chamber, they are
therefore approved.

Linseed ———— Rs. 6
 Gingelly ———— " 5 1/2
 Rape or Mustard " 5
 Castor ———— " 4 1/2
 Lamp oil ———— " 4 1/2

} per bag of
164 lbs

4. Mr. Underwood sug-
gests the adoption
of fixed valuations
for oils, and cer-
tain other articles,
the

Encls. F and H

(W)

	Chamber's valuation Rs.	Collector's Valuation Rs.
Coconut oil	115	75
Groundnut	35	50
Castor	30	60

Vide enclosure F
 Does wax bleached
 Hemp for them

Articles

the values being based on actual
at prices during four years, but
they so greatly exceed the sums
given by the Chamber, that the
Government think it proper
to desire the Board to request
that body to state the data
on which they fixed their
valuations. The Board
will also take their opinion
in regard to fixing a
Tariff value for other oils
as well as for adding to the
present Tariff, the articles
named in the margin as
proposed by Mr. Underwood.
After obtaining full infor-
mation on these points, the
Board will submit a noti-
fication embracing all the
additions to the present im-
port Tariff, for publication

in the Gazette under sec. XX.
act VI of 1844.

The Government must
in conclusion notice the
great delay which has oc-
curred in the Board's Office
in the disposal of the
present subject. Nothing
appears to have been done
since the receipt of the let-
ter from the Collector of
Sea Customs in June last,
and now, when the Cham-
ber of Commerce asks
for a reply, the papers
are sent up to Govern-
ment. A subject of
this nature might have
been settled in a short
time, and it has been
pending since last
February.

Ordered

(17)

and deem it advisable
that, unless the records
of the Supreme Govt.
show any reasons
to the contrary, the
two rates should be
affinitated, and I
have the honor there-
fore to solicit the
authority of the Right
Honorable the Governor
General in Council
to carry out the
change desired by
the Chamber of
Commerce.

Wm. St. George
12th January 1858.

Yours obediently,
J. M. St. George
Acty. Secy.

6 Chief-
Capt. B.
H. Steamer - 16

Revenue Dept
Fort St. George
13 July 1882

No 53
To Mr. Secretary to the
Government of India

At
Dy
16
Mad

Sir,
I wish to refer
to the letter dated the 14th inst. from
the Board of Revenue
submitted a communi-
cation from the Madras
Chamber of Commerce,
in which they represent
that, in the Calcutta
Tariff, the Export duty
on Indigo and Rice
is only one anna per
bag of two Bengal
Mannas, whilst in
the Madras Tariff it
is

is two annas per bag
of the same weight,
and request that the
latter may be reduced.

They ground this applic-
-ation on the notification
of the Supreme Govt
dated 1st April 1844, in
which one of the objects
of passing Act VI of
1844 is stated to be,
to assimilate the rates
of sea customs levied
in this Presidency, as
far as practicable, to
those in force at the
other Principal Ports
of India. The Govt of
Madras are not aware on what
ground the difference alluded
to was made, and

* Vide Schedule
B appended to Act VI of
1844.

(5)

Ordered that the fol-
lowing letter be despatched.

To the Secretary to the
Government of India

Here entered 17 Jan 1858.
S. 53-1
B. G.

3 Copies to the Secy to Govt.
with 12 Encls. Dis 13th

(119)

(6)

Revenue 1858 Light.
June 12th January

1858.

To the Secretary to the
Govt of India.

£12⁰⁰ January/58
From 10⁰⁰ 9⁰⁰ March/58.
£249 10 0.

Subscribed, that the 10⁰⁰
of the above sum is a sum
communicated from the British
Chamber of Commerce, in which
they represent that in the
present month, the 10⁰⁰
only in 1858, is received by
our Chamber for the 12th
largest amount, which is
in the month of April, it is less
in May, of 1858, than in April,
proceeding the amount of
the Govt of India to carry
out the change described
in the Chamber.

1836.

19 Dec. 1844 * Aug/58