Revenue Department

Minutes of Consultation

20th July 1858

Bach nos 23+24

Order no 971/2 15th July 1858.

பாதுகாப்பு பிரிவு-1

செய்யவேண்டியவர் பெயர்:

செய்வதற்காக எடுத்துக்-
கொள்ளப்பட்ட நாள்

25/11/08
சரிபார்க்கும்
முதல் நகல்
ஒப்பம்

19/11/08
சரிபார்க்கும்
2ம் நகல்
ஒப்பம்

25.11.08
தட்டெழுத்தர்
ஒப்பம்

971/2

Fort Saint George, Revenue Consultation of 20th July 1858.

No. 23. Read the following letter from G. S. FORBES, Esq., Secretary to the Board of Revenue; to W. H. BAYLEY, Esq., Acting Secretary to Government, R. D; dated Fort Saint George, 11th June 1858, No. 2037.

SIR,

I am directed by the Board of Revenue to submit for the approval of Government the accompanying Notification (with Schedules appended) to give effect to the orders of Government noted in the margin* authorizing the assimilation of the Sea and Land Tariffs in the trade with Foreign Settlements.

* *E. M. C. No. 595, R. D., dated 16th June in Con. 6th November 1857 and No. 820, R. D., dated 15th August in Con. 6th November 1857.*

2. From the accompanying correspondence† Government will perceive that prior to the preparation of the present Schedules, the Board considered it expedient to communicate with Collectors of those Districts to which the intended change is applicable, in order, the more effectually, to carry out the Board's proposal in which Government concurred‡, to exempt from cess such petty articles of consumption as would, if subjected to duty, oblige an unprofitable interference on the part of Government servants, and entail needless hardship on the residents of frontier villages; the Schedules have been accordingly prepared from the information supplied by the Collectors.

† *Board's Circular, dated 6th November 1857.*
From S. Arcot, dated 16th Dec. in Con. 8th January 1858.
From Malabar, 19th Nov. in Con. 22nd April 1858.
From Tanjore, dated 17th Feb. in Con. 5th May 1858.
From Rajahmundry, dated 27th April in Con. 5th May 1858.

‡ *Paras. 2 and 3 E. M. Con. No. 595 marginal cited above.*

3. The Acting Collector of South Arcot suggests that, as the articles entered in the margin§ are shipped in large quantities at Pondicherry, they should be declared liable to duty, but that the French authorities might be requested to collect the same under arrangements similar to that in operation for grain. Such an arrangement would relieve the consumers of these articles within the French limits, and would be otherwise convenient; but in the event of the French Government not acceding to it, the duty will be levied by the Collector in the same manner as upon the other articles contained in the Schedule. The Board beg that the necessary intimation on this subject may be made to the French Government.

§ 21 *Coffee.*
23 *Turmeric.*
24 *Tamarind.*
25 *Elloopa Seed and Oil.*
26 *Garlic.*
27 *Onion.*
82 *Pinnay Seed and Oil.*
29 *Chilly.*
30 *Tugoray Seed.*
31 *Country Mustard.*

4. The Acting Collector of Malabar notices an illicit trade through Mahè with the Arabian Coast in a variety of articles of minor importance, but not to such a degree as to call for interference.

No. 24. ORDER THEREON, No. 971; dated 15th July 1858.

In proposing to carry out the views of the Government of India, as to an assimilation of the Land and Sea Tariffs for imports and exports between the Madras Territories and Foreign Settlements in this Presidency, the Board of Revenue suggested the continued exemption from duty of small quantities of certain petty articles of consumption, such as betel and grain, on the ground that the French and English villages around Pondicherry were so intermixed, that the removal of the privilege would bear hardly on the poorer classes; and the Government approving this suggestion in Extract Minutes Consultation 16th June 1857, No. 595, directed the Board of Revenue to draw up and introduce at once the necessary Schedule, and remarked that it would be sufficient for the Board to report the circumstance, on the orders of the Government being carried out. These instructions were at the same time reported to the Government of India, and their approval was given in their letter of the 24th July 1857, No. 1109.

2. With the above letter, the Board of Revenue forward a Notification, with Schedules, general and special, appended, framed to give effect to the orders of Government for the assimilation in question, providing also for the exception recommended by them; the special Schedules being applicable to the trade of South Arcot, Tanjore, Malabar, and Rajahmundry. The Board at the same time report a suggestion of the Collector of South Arcot, that, as certain articles, specified by them in para. 3 of their letter, such as coffee, ghee, turmeric, oil seeds, &c., are shipped in large quantities at Pondicherry, they should be declared liable to duty, but in order to relieve the consumers within French limits, that the French Government should be requested to collect the duty under arrangements similar to that in operation in respect to grain. The Government approve the publication by the Board of the proposed Notification and Schedules, which may be brought into force from the 1st August 1858; and resolve that the Special Agent be directed, through the Board, to move the French Government to agree to collect, on behalf of the British Government, the duty on the articles excepted from frontier taxation, on their export from French ports, in the same manner as they collect the customs on all British imported grain exported from French ports by sea. It will be understood, as suggested by the Board themselves, that in the event of the French Government not agreeing to the arrangement, the duty will be levied by the Collector of South Arcot, in the same manner as upon the other articles enumerated in the Schedule.

3. It is always to be recollected in abolishing duties merely because the sum levied is small, that the time may come when the trade may increase, and then the same reason does not hold good; the export and import of these articles should therefore be carefully watched.

(Signed) T. PYCROFT,
Chief Secretary.

971/9

NOTIFICATION.

Under the orders of the Righ Honorable the Governor in Council the Board of Revenue hereby notify that from and after the [illegible] 1858, the Export and Import Sea Tariffs at present in operation in the Madras Presidency will be held applicable to the Trade on the Land Frontier of Foreign Settlements, but that the collection of duty will be confined for the present to the articles enumerated in the following Schedules:—

SCHEDULES sanctioned by Government and referred to in the notification of the Board of Revenue dated 11th June 1858, of articles subject to Frontier duty in the Trade with the Foreign Settlements in the Madras Presidency.

GENERAL SCHEDULES.

Export.

1. Ghingelly seed,
2. Paddy,
3. Piece Goods,
4. Rice,
5. Sugar,
6. Tobacco.

Import.

1. Manufactured goods from Europe,
2. Paddy,
3. Piece goods manufactured in the French settlements,
4. Spirits,
5. Wines and liquors.

SPECIAL SCHEDULES.

SOUTH ARCOT.

Export.

1. Arrack,
2. Avarum Puttay,
3. Boiled nuts,
4. Betel nuts,
5. Cotton piece goods,
6. Cotton Twist,
7. Cheroota sticks,
8. Coffee,
9. Chilly,
10. Elloopa seed and oil,
11. Gingelly oil,
12. Ground nut and its oil,
13. Garlic,
14. Ghee,
15. Horns,
16. Indigo,
17. Dyeing drugs,
18. Dyeing earths,
19. Iron,
20. Jaggery,
21. Lamp oil and seeds,
22. Leather,
23. Mustard Country,
24. Onions,
25. Paddy rozzy and its oil,
26. Saltpetre,
27. Tobacco seed,
28. Turmeric,
29. Tobacco.

Import.

1. Areca nut,
2. Alum,
3. Benjamin,
4. Betel,
5. Books printed but not in the United Kingdom,
6. Brimstone,
7. Cloves,
8. Copper,
9. Cotton thread,
10. Camphor,
11. Cocoanut,
12. Do. dry,
13. Cotton cuny,
14. Coffee seed,
15. China glasses and dishes,
16. China root,
17. Cashue,
18. China crackers,
19. Cinnamon,
20. Copper and brass utensils,
21. Dammer,
22. Ginger dry,
23. Iron,
24. Jaggery,
25. Jewels, &c.,
26. Lead,
27. Mace,
28. Nutmeg,
29. Pepper,
30. Rattan,
31. Sugar,
32. Sugar candy,
33. Soap,
34. Salt-fish,
35. Sago,
36. Stationery articles,
37. Timbers,
38. Toorah or composition,
39. Tea,
40. Tar (pipe),
41. Vermicelli,
42. Wax country.

TANJORE.

Export.

1. Cocoanut dry,
2. Do. oil,
3. Cotton thread, (country),
4. Chay root,
5. Do. puttay,
6. Elloopa seed,
7. Do. oil,
8. Earth soap,
9. Gingelly oil,
10. Gunny bags (Bengal),
11. Horns (Bullocks),
12. Indigo,
13. Lamp oil,
14. Do. seeds,
15. Leather,
16. Mats (country),
17. Pinney seeds,
18. Do. oil,
19. Soap,
20. Saltpetre,
21. Timber,

Import.

1. Alum,	17. Cardamum,	33. Ponnac,
2. Betel nut,	18. China root,	34. Plates,
3. Do. boiled,	19. Catechu,	35. Paper (colored,)
4. Do. split,	20. Chests,	36. Rattan,
5. Brimstone,	21. Chunam,	37. Soap,
6. Benjamin,	22. China crackers,	38. Saltfish,
7. Copper,	23. Cinnamon,	39. Sealing wax,
8. Chittaruttay,	24. Dammer,	40. Sago,
9. Cloves,	25. Elloopa oil,	41. Timber,
10. Camphor,	26. Gingelly oil,	42. Toorah,
11. Coffee,	27. Gunny bags,	43. Tea,
12. Caroopooty,	28. Iron,	44. Tar (pipe),
13. Chayroot,	29. Lead,	45. Tutenag,
14. Cotton thread,	30. Mats,	46. Varnish.
15. Coir rope,	31. Nutmeg,	
16. Cocoanut, oil,	32. Pepper,	

MALABAR.

Export.

1. Coffee,	3. Cardamums,	5. Pepper.
2. Cocoanut oil,	4. Fish oil	

RAJAHMUNDRY.

Export.

1. Anoomooloo,	5. Finnegarick,	9. Jute or hemp,
2. Betel nut,	6. Hides,	10. Lamp oil seed,
3. Boot gram,	7. Nuts,	
4. Coriander seeds,	8. Horse gram,	

N. B.—As the Schedules of the 29th May 1851, for the Districts of Tinnevelly and Madura, in the Trade with Travancore call for no revision, they will continue to be observed as heretofore.

By order of the Board &c &c

Signed

J. D. Sim

Sec

Copy and Letter to Collr of S. Canara dated 18th Novr 1858

Revenue Board Office
Fort St. George,
6th November 1857

No. 3818.

From

J. D. Sim Esq.
Secretary to the Board of Revenue

To

The Collectors of
Sea

The Collectors of certain Ma-
-ritime Districts having represented that
vessels coasting from the payment of Frontier
duty on Sea borne articles, French Settle-
-ments by land were being taken thither
for export, whereby the collection of the Cus-
-toms at British Ports was injuriously
affected, it has been determined under the
orders of the Supreme Government that
the Sea and Land Tariffs on the trade
with foreign Settlements shall be as-
-similated. This measure is not however
intended to affect the present arrangement
by

by actual duty collected by the Lower Government on behalf of the British Government on Cotton articles imported into the French territory by the land frontier or other report by sea from that Territory nor that by which payment of duty is not required on petty articles of consumption.

All articles enumerated in the Custom Tariff will be primarily declared liable to duty on their import or report by the land frontier of a foreign settlement but the actual levy of duty will be confined to such articles only as it may be considered proper to select for duty with reference to the amount of Revenue they yield. The duty on all other articles mentioned in the Schedules will be suspended during the pleasure of Government. The working of this arrangement does not differ from the practice now in force so far as regards articles of ordinary consumption in the respective territories, the interchange of which will be carried on uninterruptedly as at present.

But

97/2

I do not will make Government at any time to cause Warrant does when trade is unnaturally diverted with the view of escaping from the payment of duty.

2. You will be pleased to submit for publication in the Sch St George Gazette after approval by Government the list of articles on which payment of duty is to be enforced. The amount of duty collected on these articles during last year to be separately shewn for the information of the Board.

3. You will not of course take any measures for introducing the new Custom Schedules at the Frontier till the necessary notification has been made in the Sch St George Gazette.

Revenue Board Office
Sch St George
5th November 1857.

I have &c
Signed J. D. Inn
Secretary.

To The Collectors of

(A true Copy)
S O Evans
Secretary.

Rec'd Dec 15 1858 P. 1878

Enclosure in a letter from the Secretary to the Board of Revenue to the Secretary to Government P.D. dated 2nd June 1858 No 2053.

P. 931 of

Copies of Correspondence between the Madras Government and the Supreme Government relative to the Establishment of Free Ports at Madras and Pondicherry.

Rec'd Dept

No. 971 971/6

Extract from the Minutes of Consultation
Under date the 15th July 1858.

Read the following letter from the Secretary to the Board of Revenue
No. 2053 dated 11th June 1858

In proposing to carry out the views of the Court of India as to an assimilation of the Land and Sea Tariffs for Imports and Exports between the Madras Territories and Foreign Settlements in this Presidency, the Board of Revenue suggested the continued exemption from duty of small quantities of certain petty articles of consumption, such as betel and areca nut, on the ground that the Pondicherry and British villages around Pondicherry were so intermixed, that the removal of the privilege would operate unfairly on the poorer classes; and the Govt approving this suggestion in

Ex. Mins. Cons. 18th June 1857, No. 795, directed the Board of Revenue to draw up & introduce at once the necessary schedule, & remarked that it would be sufficient for the Board to report the circumstance, on the order of the Govt being carried out. The instructions were at the same time reported to the Govt of India, and their approval was given in their letter of the 24th July 1857, No. 1109, ~~of the introduction of the proposed system~~ to the Madras Govt.

2. With the above letter the Board of Revenue forward a Notification, with Schedules, General & Special, appended, to give effect to the orders of Govt for the assimilation in question, providing rules for the exceptions recommended by them, the Special Schedules being applicable to the trade of South Arcot, Cob, Tanjore, Malabar, and Rajahmundry. The Board at the same time report a suggestion of the Collr of South Arcot, that, as certain articles, specified by them in para 3 of their letter, such as Coffee, Shea, Tamarin, oil seeds &c, are shipped in large quantities at Pondicherry, they should be declared liable to duty, but in order to relieve the Customs sitting French limits, that the French Govt should be requested to collect the duty, under arrangements similar to that in operation in respect to grain. The Govt approve the publication by the Board of the proposed Notification and Schedules, which may be brought into force from the 1st August 1857, and reserve that the Special Schedules should be directed the Collr to move the French Govt, to agree

The Board also state Notification of 18th June 58. it will be better to defer 1st August 58 as sometime must elapse before the order can be given by the Govt.

on behalf of the British Govt
to collect the duties on the articles
exported from France, on their
export from French ports, in the
same manner as they collect
the customs on all British im-
ported grain exported from French
ports by sea. It will be under-
stood, as suggested by the Board
themselves, that in the event of
the French Govt not agreeing to
the arrangement, the duty will
be levied by the Collectors &c.
&c, in the same manner as
upon the other articles enume-
rated in the Schedule.

3 It is always to be recol-
lected, in abolishing duties made
because the sum levied is small,
that the time may come when
the trade, increased, and then the
same reason does not hold good,
that the import duties
These
articles should be carefully
watched.

J.P

5 Nov. to the Board of Trade 16th
1846 [illegible]

RC 16 June 59 No 49 52

18-8-87 - 20-1

Cosgrave's letter to E
d/ 10th Dec. 1859 - No. 7.

11/12/1861

30. 6. 11

Pro. of the Bd of Rev. d/ 22
July 59 & No 1389
in Cons.
Do 5 Sep 6 / Eng 6

S 2 s/ 6 d 5
5/166

No 203724.

Revenue 1858 Dep.
D.G. to Cons. 20th July

No 971.

Ext. extract Cons. of Cons.
D/ 15th July 58.

From the Governor of Bengal
Settlement dated 24th July
58 Nos 1285/1286 - Inclos. 1 in
Beng.

Approving the publication by the Bd of the proposed notification and schedules for giving effect to the orders of Govt. for the assimilation of Land & Sea Customs duties on imports and exports between the Madras Territories and Foreign Settlements in this Presidency - and directing the Special Agent to move the French Govt. to collect on behalf of the British Govt certain duty specified

Govt. Rep. Bd of Rev. 31 Aug. 58 C
No 1389. to Cons. 7 Sept.