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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / B.P. No.	1015	Press / Mis.

Dated 10/2 March 197.

Not to be folded or roughly handled

1019/1

Proceedings of the Madras Government, Revenue Department,
10th March 1877.

Read the following papers :—

No. 340. From J. H. TAYLOR, Esq., Lieut., R.N.R. and others, to the Hon. D. F. CARMICHAEL, Secretary to Government, Revenue Department, dated Madras, 11th December 1876, No. 2,221.

ABSTRACT.—Forwards their report on the proposed Consolidated Customs Bill called for in G.O., dated 30th October 1876, No. 1,527.

No. 341. Proceedings of the Board of Revenue, dated 16th January 1877, No. 169.

Read again G. O., dated 24th November 1876, No. 1,791.

Read also the following :—

From J. H. TAYLOR, Esq., Lieutenant, R. N. R., and five others, to the Hon. D. F. CARMICHAEL, Secretary to Government, Revenue Department, dated Madras, 11th December 1876, No. 2,221.

WE have the honor to forward our report on the proposed Consolidated Customs Bill, called for in G.O. of 30th October 1876, No. 1,527.

2. *Chapter V, Section* 24, *Clause C.*—We think that the words "or indecent" should be added after the word "obscene" to correspond with the wording of the British Tariff Act.

3. *Section* 33.—We do not understand how the provisions of this section are to be carried out in the event of the gainer refusing to pay the difference of duty.

4. *Chapter VI, Sections* 44 *and* 45.—We propose that the words "Officer in charge of the Custom House" be substituted for "Chief Customs authority," as the point is not an important one, and the alteration will save delay.

5. *Section* 51.—We think that for "the master of the vessel or the Officers of Customs on his application" the words, "the master, or agent of the vessel, or the Officers of Customs on their application" should be substituted.

6. Section 52 should be altered in the same way as Section 51.

7. *Section* 53.—After "master" enter "or agent." Clause 2, after "master" enter "or agent."

8. *Section* 121.—We do not see why drawbacks should be reduced from seven-eighths, under the old Act, to three-fourths under the new.

9. Paragraph 15 of Mr. Lane's note on the subject of passing goods before they are landed. We do not see how these proposals can be carried out at Madras, except in the case of Free and Tariff goods. We agree, however, with the Board of Revenue and Mr. Lane that it will be a great convenience if the proposals can be carried out.

Vide letter from Collector, Sea Customs, dated 11th January 1877, No. 74.

10. We are of opinion that a clause should be added to Section 115, giving the Officer in charge of the Custom House authority to refuse port clearance to any vessel of which the master or agents have not used reasonable endeavors to land all the cargo for the port. This recommendation is found necessary as several instances have occurred in which steamers have proceeded on their voyage to suit the convenience of the master or agents without landing an important portion of the cargo intended for this port, which is one of call and not final destination. Formerly, importers could stop

the ship through the High Court, or bring an action against the owners, master or agents of any vessel over-carrying their goods. They are now precluded from any action whatever by a protective clause in the Bills of Lading of Canal steamers.

FORWARDED the Board of Revenue for their early remarks.

MADRAS, 13th December 1876. (Signed) D. F. CARMICHAEL, Secretary to Government.

From J. HUNTER-BLAIR, Esq., Collector of Sea Customs, to J. H. GARSTIN, Esq., Acting Secretary to Government, Revenue Department, dated Madras, 22nd December 1876, No. 2,361.

IN continuation of the report of the Committee on the Consolidated Customs Bill, dated 11th December 1876, No. 2,221, I have the honor to submit the following proposed amendment of one of the sections.

2. *Chapter XVIII, Offences and Penalties, Section* 203.—In the clause "or receiving the same and failing to deliver it when required, &c.," the words "sign and" should be inserted before the word deliver.

3. At present, under Section 125 of Act VI of 1863, masters of vessels cannot be compelled to sign boat notes for goods received on board, and this opens a door for fraud.

4. On this point I beg leave to refer to my letter, recorded in Board's Proceedings, dated 22nd November 1870, No. 6,775, in which the necessity for the alteration now proposed is explained. It will be observed that the Chamber of Commerce consider the alteration should be made.

5. I have addressed Government direct on this point to save time, and have sent a copy of this letter to the Members of the Committee for approval.

REFERRED to the Board of Revenue in continuation of endorsement, dated 13th instant.

FORT ST. GEORGE, 23rd December 1876. (Signed) J. H. GARSTIN, Acting Secretary to Government.

From A. J. STUART, Esq., Acting Collector of Tinnevelly, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Sattur, 22nd December 1876, No. 765.

IN reply to Board's Proceedings, No. 10,567, dated 1st December 1876, I have the honor to report, that having had but little experience of the details of Customs and Ports management, I do not feel myself qualified to criticise the Bill in detail.

2. On the whole its provisions appear to me to be decidedly good, clear, and adapted to provide for what is necessary to Government with as little inconvenience to trade as possible.

3. I have requested the Master Attendant at Tuticorin to favor me with any remarks or suggestions he can, after communication with the merchants at Tuticorin. Should any of them appear to deserve the attention of the Board, I will forward his letter as soon as received.

1019/2

From J. HOPE, Esq., Acting Collector of the Godavery District, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Cocanada, 27th December 1876, No. 381.

WITH reference to the Proceedings of Government, Revenue Department, dated 9th November 1876, and the Board's order * thereon, I have the honor to state that, having carefully gone over the proposed Consolidated Customs Act, I am of opinion that the Bill provides for all the amendments required in Act VI of 1863.

* Dated 1st December 1876, No. 10,567.

2. I beg also to state that I referred the Bill to the Chamber of Commerce at Cocanada for an expression of their opinion, and the Chairman writes to say that the Chamber have no opinion to offer on the subject.

From W. LOGAN, Esq., Collector of Malabar, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Calicut, 29th December 1876, No. 322.

IN reply to your Miscellaneous Memorandum, No. 10,567, dated 1st December 1876, on the subject of the Bill for amending the Sea Custom Law, I have the honor to observe as regards Section 26 that power should also be reserved to the Governor-General in Council to prohibit, or restrict, the importation or exportation, except at certain named ports, of any particular class of goods coming from certain specified places. This point was brought up with reference to the importation of the produce of the Laccadive Islands. As the law stands, the monopoly products of those islands may be exported to any place whatever. The only hold our agents have is to refuse port clearance, and as it is doubtful if such can legally be withheld it is obvious that either a special law should be passed or the present law be amended, by giving the Governor-General in Council power to prohibit exportation from certain specified places of any particular class of goods except to certain other specified places. Coir yarn, cowries, and tortoise shell are the monopoly products, and it is necessary to retain power to direct that they shall be imported only into one or more of the ports of this district from the Cannanore Rajah's Islands.

2. The only other point of any importance which has come under notice in this district is the granting of facilities to steam coasting vessels to ship and discharge cargo at night. I think that this should, unless under exceptional circumstances, be allowed in the interests of the merchants; but it is an objectionable custom to allow Custom House Officers to demand special extra fees for attendance out of office hours. I think that extra fees should be paid by the vessels, but I would provide that this should be on a fixed scale *per ship per hour*, and that the funds so collected should be paid in regular fixed proportions to the Sea Custom establishment along with their pay monthly. The steamer agents should also be obliged to give at a certain hour each day (say before 2 P.M.) notice of an intention to ship or discharge out of office hours. This could easily be arranged by telegraph from the last port of call. The goods to be shipped and the goods which are landed at night or out of office hours would, of course, be collected at certain fixed places.

3. The only other suggestion which I have to make is that to prevent abuse there should be an additional charge on goods relanded from a vessel under Sections

118-119, as in the case of goods passed for shipment after port clearance has been granted (Section 116).

THE foregoing papers contain the opinions of the Committee appointed by Government to consider the Consolidated Customs Bill and of the officers consulted by the Board with the exception of the Collector of Tanjore, who has not yet replied to the call.

2. The Bill as it at present stands is chiefly a consolidation and re-arrangement of the provisions of the existing law. The alterations which have been made are enumerated in the statement of objects and reasons, and are, in the Board's opinion, improvements. The Board note, however, that the majority of the amendments which they suggested on a consideration of the Bill of 1870,—*vide* Proceedings dated 19th December 1870, No. 2,069,—find no place in the present Bill. The alteration proposed in Mr. Hunter-Blair's letter of the 22nd December 1876 is one of these, and the amendment of Section 115 recommended by the Committee in paragraph 10 was also brought forward on that occasion. The Board request that attention may be drawn to the suggestions made in 1870, especially to those now again brought forward, and that which relates to the expediency of legalizing any rules which may be in force or may hereafter be framed to prevent combustibles from being brought into the Custom House and to secure that they shall only be landed under special permits.

Copy of Board's Proceedings, dated 22nd November 1870, No. 6,775, forwarded herewith.

Vide Clause 17 of the Rules for Coasting Steamers embodied in S.O. VIII of 1871.

3. The Committee propose a few verbal alterations and approve Mr. Lane's recommendation on the subject of passing goods before they are landed, but express a doubt as to the possibility of carrying out the proposal in the case of *ad valorem* goods, which must be appraised and examined before being passed. It is not explained how it is intended to overcome this difficulty, but the Board concur with the Committee in approving the suggestion as regards all goods if possible; it could at any rate be adopted in the case of free and tariff goods.

4. As regards Section 33, the provision merely legalizes the claim, which must of course be enforced in case of dispute in a competent Civil Court. The reason for reducing the drawback is not explained, but the Board presume that the object is to secure an increase of revenue.

5. The Collectors of the Godavery and Tinnevelly Districts offer no remarks. The Collector of Malabar suggests an amendment of Section 26 to meet the case of the monopoly products of the Laccadive Islands. This is necessary. As regards the question of granting facilities to steam coasting vessels to ship and discharge cargo at night, the Board observe that the point is left to the determination of the chief Customs authority by Section 42, and that the rules framed for the issue of general passes to coasting steamers permitted the landing of goods at any hour of the day or night till, on a recent reference, the Government directed a modification of this provision, objecting to the discharge of cargo after 6 P.M. These rules will probably need revision when the new Act is passed, and the point can be brought forward for consideration then. The

G.O., 27th March 1876, No. 425.

Collector's proposal that the fee for the remuneration of Custom House officials working overtime should take the shape of a fixed charge per ship per hour will be referred for the consideration of the Collector of Sea Customs and Master Attendant, by whom the scale of fees is being revised with reference to Board's Proceedings, dated 4th December 1876, No. 3,051. The Board question the advisability of levying an additional charge on goods relanded under Sections 118 and 119; the sections are evidently designed to meet the case of vessels driven into port by stress of weather, and the levy of an additional charge under such circumstances would be a hardship.

6. Attention has already been drawn in the debate on the Opium Bill to the necessity for sanctioning the imposition of heavier penalties in cases of opium-smuggling as well as to the defects in the existing Customs Law, which admit of smuggling operations being carried on with impunity by persons resident in Ceylon by means of agencies at ports in this country; the necessity of amending the law so as to make penalties inflicted in such cases recoverable against the goods of the delinquent in this country was admitted, and as the subject is one of the highest importance, the Board trust it will not be overlooked.

7. One or two points of minor importance occur to the Board:—

(*a.*) The provisions regarding the transhipment of goods at certain specified ports, Sections 19 *et seq.*, taken from Act VI of 1873 would seem to fall more appropriately under Chapter VIII. The main difference between the former and the latter appears to be that a security bond is not required in the case of transhipment of goods imported by steamer at the ports enumerated in Section 19, whilst Chapter VIII relates to vessels of every description, security being required. It is observed that the procedure prescribed by Section 103 is now made applicable to transhipment of goods fo foreign as well as British Indian Ports. A modification of Sections 103 and 104 would dispense with the necessity for Sections 19, 20, and 21. The marginal reference to paragraph 19 is incorrect, "with payment" being a misprint "for without payment."

(*b.*) The attention of the Board was recently drawn to the inconvenience which might arise in the Mofussil in the event of any dispute touching any obligation under the bond prescribed by Section 143 (Form H) requiring adjudication owing to jurisdiction being limited to the High Court of Judicature. It would be well, therefore, to substitute the District Court for the settlement of all claims arising beyond the limits of the town of Madras.

(*c.*) In the repealing Schedule, Acts XX of 1867 and XVII of 1870 have been entered, although these enactments have already been repealed by Acts VI of 1873 and XIII of 1871, respectively.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

No. 342. ORDER THEREON, 10th March 1877, No. 1,019.

Separate Revenue, No. 5.
Customs.

THE Governor in Council concurs with the Board that the alterations in the present law, which the Bill proposes and which are set forth in the "Statement of Objects and Reasons" are expedient. The further remarks furnished by

the Board and the Committee will be submitted to the Government of India; whose attention will at the same time be invited to the letter from this depart-ment to the Financial Secretary, dated 19th December 1870, when the question of fresh legislation was first mooted. The Government do not concur with the Board and the Collector of Malabar in deeming an amendment of Section 26 necessary, for the purpose of restricting the trade in the produce of the Laccadive Islands. The Islands are now sequestrated, and it is probable the monopoly in Coir will give place to some better fiscal arrangement.

2. The Chamber of Commerce has not furnished any observations on the Bill. They note that a Member of one of the leading houses of business was deputed by them to take part in the Committee appointed for the consideration of the revision proper to be made in the present Act—and with this they are satisfied.

(True Extract.)
(Signed) D. F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue.
,, the President of the Committee.
,, the Chamber of Commerce.

Rad. F. R. Bentleman

1019
B

To receive further orders. Stating
that I respect the same as that given
to the Opium which have come to
this Presidency from Bengal

I am obedy
R. H. Stewart
A.J.

I. Boston Esq
Secretary to Govt

Govt. of (1877) Madras.

REVENUE.

To

The BOARD of REVENUE.

&c., &c., &c.

Dated March, 10th.

Recd.

G O., 10th March 1877, No. 1,019.

MARCH.

Nos. 340—342.

Consolidated Customs Bill.—Observing Government concur with Board that alterations in present law which the — proposes, and which are set forth in Statements of Objects and Reasons are expedient, but do not concur with Board in Collector of Malabar in deeming an amendment of Section 26 necessary for purpose of restricting trade in the produce of the Laccadive Islands

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REVENUE DEPARTMENT,
FORT ST. GEORGE,
10*th March* 1877.

No. 343.

No. 1,020.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF REVENUE,
AGRICULTURE, AND COMMERCE.

Separate Revenue, No. 6.
Customs.

SIR,—In reply to your letter, dated 21st October last, No. 4, I am directed to furnish copy of the Proceedings of Government, No. 1,019, of this date, passing orders on communications from the Board of Revenue and the Committee appointed to consider the subject regarding the proposed revision of the Consolidated Customs Act.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) D. F. CARMICHAEL,
Secretary to Government.

Exd. A. F. Goodall.

Agriculture {1877} Department.

[ ]

Government of Fort St. George.

Dated 10th March 1877. } No. 1,020.
Received } Enclosures. 5 spare copies.

D. No. Progs.

L. No. No.

Forwarding Proceedings of Government passing orders on communications from Revenue Board and the Committee regarding proposed revision of the Consolidated Customs Bill.

1019

Revenue Department,
Fort St. George,
10th *March* 1877.

No. 344.

No. 1,021.

To

The SECRETARY to the GOVERNMENT of INDIA,
Legislative Department.

Separate Revenue. No 7.
Customs.

Sir,—In reply to your letter, 9th November last, No. 736, I am directed to furnish the report called for on the "Bill to consolidate and amend the laws relating to Sea Customs."

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) D. F. CARMICHAEL,
Secretary to Government.

Exd. A. F. Goodall.

Legislative [1877] Department.

Government of Fort St. George.

Dated 10th March 1877. } No. 1,021. Enclosures. 6 spare Copies.

Received

D. No. Progs.

L. No. No

Forwards the report called for regarding proposed revision of the Consolidated Customs Bill.

No. 169.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th January 1877.

Read again G. O., dated 24th November 1876, No. 1,791.

Read also the following:—

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FORWARDED the Board of Revenue for their early remarks.

MADRAS,
13th December 1876.

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From J. HUNTER-BLAIR, Esq., Collector of Sea Customs, to J. H. GARSTIN, Esq., Acting Secretary to Government, Revenue Department, dated Madras, 22nd December 1876, No. 2,361.

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2. *Chapter XVIII, Offences and Penalties, Section* 203.—In the clause "or receiving the same and failing to deliver it when required, &c.," the words "sign and" should be inserted before the word deliver.

3. At present, under Section 125 of Act VI of 1863, masters of vessels cannot be compelled to sign boat notes for goods received on board, and this opens a door for fraud.

4. On this point I beg leave to refer to my letter, recorded in Board's Proceedings, dated 22nd November 1870, No. 6,775, in which the necessity for the alteration now proposed is explained. It will be observed that the Chamber of Commerce consider the alteration should be made.

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Fort St. George,
23rd December 1876.

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Acting Secretary to Government.

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The foregoing papers contain the opinions of the Committee appointed by Government to consider the Consolidated Customs Bill and of the officers consulted by the Board with the exception of the Collector of Tanjore, who has not yet replied to the call.

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G.O., 27th March 1876, No. 425.

6. Attention has already been drawn in the debate on the Opium Bill to the necessity for sanctioning the imposition of heavier penalties in cases of opium-smuggling as well as to the defects in the existing Customs Law, which admit of smuggling operations being carried on with impunity by persons resident in Ceylon by means of agencies at ports in this country; the necessity of amending the law so as to make penalties inflicted in such cases recoverable against the goods of the delinquent in this country was admitted, and as the subject is one of the highest importance, the Board trust it will not be overlooked.

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(*c.*) In the repealing Schedule, Acts XX of 1867 and XVII of 1870 have been entered, although these enactments have already been repealed by Act VI of 1873 and XIII of 1871, respectively.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

To the Secretary to Government, Revenue Department,
with copies of letters and of G. O., dated 22nd November 1870, No. 6,775.
„ the Master Attendant, Madras.
„ the Collector of Sea Customs, Madras.
Copy to all other Collectors of Maritime Districts.

Exd. W. H. French.

1877.

Board of Revenue,

MADRAS.

PROCEEDINGS, 16TH JANUARY 1877, No. 169.

Received

JANUARY.

No. 169.

Consolidated Customs Bill.—Submitting to Government Board's views on subject of—, and referring for consideration of Collector of Sea Customs and Master Attendant proposal that fee for remuneration of Custom-House officials working over time should take the shape of a fixed charge per ship per hour.

Enclo

No 2364

From

To

Sir,

Sea Custom House
Madras 22 December 1876

I. A. Inman Esq
Collector of Sea Customs

I. A. Garstin Esq
Ag Secretary to Government
Revenue Department.

In continuation of the
Correspondence on the
Consolidated Customs Bill, dated
11th December 1876 No 2221, I
have the honor to submit the
following proposed amendment
of one of the sections.

2. Chapter XVIII Offences and
Penalties Section 203. In the
clause "or receiving the same
and failing to deliver it when
required &c," the words "sign
and" should be inserted before
the word deliver.

3. At present, under Sec.

Section 125 of Act II of 1863, Masters
of Vessels cannot be compelled
to sign boat notes for goods
received on board, and this
opens a door for fraud.

4. On this point, I beg leave
to refer to my letter recorded
in Boards Proceedings, dated
22d November 1870 No 6775, in which
the necessity for the alteration
now proposed is explained.
It will be observed that the
Chamber of Commerce consider
the alteration should be made.

5. I have addressed Govern-
ment direct on this point
to save time, and have sent
a copy of this letter to the
members of the committee
for approval."

I have the honor to be
Sir
Your most Obed't Servant
Hunter Blair
President of Committee
on New Customs Act

Enclosure in
Proceedings of the
Board of Revenue
Dt. 16 January 1877

1
Rev: 518/77

G.O. No 1019
Dt. 10th March 77

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1876 Revenue Depa
No 6019
From
The Presdt. Com: on
new: Customs Act
To
The Secy to Govt.
Rev: Depa

Dated 22
Recd 23rd } December 1876

No 2361
Submits with respect to
his Report on the Custom
Bill certain amend-
ment of Section XVIII
of the new Customs' Act

G.O. 6-3-77 No 1019.

Referred

Referred to the Board of Revenue
in continuation of endorsement
dated 13th instant.

[signature]
Ag. Secy. to Govt.

Fort St. George
23rd Decr. 1876

Received 30th Dec /76
Entered and Returned 6 Jany /77
A Ellis [?]
Ag. Secretary

Malabar Collrs Office

No. 322. Calicut 29th Decr 1876

From W. Logan Esquire
Collector of Malabar

To H. E. Stokes Esquire
Actg Secretary to the Board of Revenue
Madras

Sir,

In reply to your Miscellaneous Memo No. 10567 dated 1st Decr 1876 on the subject of the Bill for amending the Sea Customs Law, I have the honor to observe as regards section 26, that power should also be reserved to the Governor General in Council to prohibit or restrict the importation or exportation except at certain named ports of any particular class of goods coming from certain specified places. This point was brought up with reference

to

to the importation of the produce of the Laccadive Islands. As the Law stands, the monopoly products of those Islands may be exported to any place whatever. The only hold our Agents have is to refuse Port clearance, and as it is doubtful if such can legally be withheld it is obvious that either a Special Law should be passed or the present Law be amended by giving the Governor General in Council power to prohibit Exportation from certain Specified places of any particular class of goods except to certain other Specified places. Coir yarn, Cowries, and tortoiseshell are the monopoly products and it is necessary to retain power to direct that they

shall be imported only into one or more of the ports of this District from the Cannanore Rajah Islands.

2. The only other point of any importance which has come under notice in this District is the granting of facilities to Steam Coasting vessels to Ship and discharge Cargo at night. I think that this should, unless under Exceptional Circumstances be allowed in the interests of the merchant but it is an objectionable Custom to allow Custom House Officers to demand Special Extra fees for attendance out of office hours. I think that extra fees should be paid by the vessels, but I would provide that this should be

or

on a fixed Scale per Ship. per hour,
and that the funds so collected should
be paid in regular fixed proportions
to the Sea Custom Establishment along
with their pay monthly. The Steamer
Agents should also be obliged to give
at a certain hour each day (say before
2 P.M) notice of an intention to ship
or discharge out of office hours. This
could easily be arranged by telegraph
from the last port of call. The goods
to be shipped and the goods which
are landed at night or out of
office hours would of course be col-
-lected at certain fixed places.

3 The only other Suggestion which
I have to make is that to prevent
abuse; there should be an additional
charge

charge on goods relanded from a
vessel under Sections 118-119, as in the
case of goods passed for shipment
after Port Clearance has been granted.
(C. 116).

I have &c
(sd) W. Logan
Collector.

(a True copy)

Asst Sub Secretary.

Endorsed Rec'd 9th Dec 1876
Collector's Office
Cornwall 27th November 1876

No. 381.

Sir

From J. Hope Esquire
Acting Collector

To H. C. Stokes Esquire
Acting Secretary to the
Board of Revenue Mara.

With reference to the Proceedings
of Government re Revenue Department
dated 9th ~~of~~ December 1876 and the Board's
dated 1st ~~of~~ December 1876
Re. 1957

I have the honor to state that having carefully gone over the proposed Consolidated Customs Act I am of opinion that the bill provides for all the Amendments required in Act III of 1863.

2. I beg also to state that I preferred the Bill to the Chamber of Commerce at Cornwall for an expression of their opinion

Enclosure No 1 to 381.
Ltr to the Bd of Rev.
to the Secretary &
Government re Customs
Statute 39 Victoria Cap
2
Rev. 570 Ltr
Copy of Letter from
the Collr of Montreal
dated 25 Dec 1876
No. 3222

and the Chairman writes to say that the Chamber have no opinion to offer on the subject.

I have &c
(Sd) James Hope
Ag. Collector

(True Copy)

Ag. Sub Secretary.

No 2221.

Sea Custom House
Madras 11th Dec. 1876.

To

The Honorable
D. F. Carmichael
Secretary to Govt. Rev: Dept.

Sir,

We have the honor to forward our report on the proposed Cn: Consolidated Customs Bill called for in G. O. of 30th October 1876 No: 1527.

2. Chapter II. Section 24 Clause C. We think that the words "or indecent" should be added after the word "obscene" to correspond with the wording of the British Tariff Act.

3. Section 33. We do not understand how the provisions of this section are to be carried out in the event of the Carrier refusing to pay the difference of duty.

4. Chapter IV. Sections 44 & 45. We propose that the words "officer in charge of the Custom House"

be

1019
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master or agents without landing
an important portion of the cargo
intended for this Port, which is
next call, and not final
destination. Formerly importers
could stop the ship through the
High Court, or bring an action
against the owners, master
or agents of any vessels over
carrying their goods. They are
now precluded from any action
whatever by a protective clause
in the Bills of Lading of
Canal Steamers -

We have the honor to be
Your most Obed. Servts

J. W. Taylor

A. R. Dawson

J. Samoovoonthrum Chetty

G. Pathy Mahadeva Chetty

J. Hunter Blair
President of Committee

Dorey (Thos E. Jones)

Library, Offices Office

1015/77

Enclosure in Rec: of the
Board of Revenue dated
16th January 1877 &
Govt. R. D.

3

Rev: 578 of 77

Proc: 10th March 77 No. 366.

11-6-76

1876 10th March Revenue Despa

From No. 5-614.

The President

Committee on the

Consolidated Customs

Tariff

The Secy to Govt

Rev. Dept

Dated 11 Dec 76

Dep Recd 12 December 1876

No 1019

No 1221

Forwards their Report

on the Proposed

Consolidated Customs

Bill called for in

G. O. of 30 Oct 1876

No 1524. Forwarded to

Bd of Revenue for their early

remarks. D Hamilton

13 Dec 1876 Sec to Govt.

Recd 14 } Dec 1876.
Entered 15 }

A Clarke

Dy Secy

16
3401

No 3410.
3000

Rectd 31-1-77 C 7-2-77
Ans 3-2-77

C 31-1-77

No 765 From Tinnevelly Collectors Office
Camp Sattur 22 Dec 1876

1019/22

Memo

I am strongly opposed to the Enactment of any special restriction as recommended by the Collector of Malabar and the Board intended to interfere inconveniently with the trade in the produce of the Laccadive Islands.

Such restriction would be entirely out of place in an act of this kind and would be directed towards Enforcing a bad kind of fiscal arrangement - viz. Monopoly which is only maintained because it is for the present preferred by

by the Islanders to any other
Equally profitable kind of taxation.
The abolition has frequently been
under discussion and the System
may be changed any day.

If the Islands now sequestrated
relapse under the management
of the Native Chiefs, such
provision would necessarily be
used in the most oppressive
manner & fetter trade much

Serious

[illegible]

I agree with the principles Mr Wm laid down - but is there no engagement - or understanding with the S. of Zanzibar? as to his Jurisdiction & its Influence in front?

if so it should be known

[illegible]

will soon [illegible] be revised -

[illegible]

Zanzibar Collectors Office

I quite agree with Sir W. Robinson. We are now managing the Zanzibar Islands for Ali Seyyid Sultan of Zanzibar - and it is useless to frame a section in an Act restricting trade, for the purpose of bolstering up their petty sovereignty now in abeyance and which it is unlikely ever

Memo - for the Grace

In reference to the Grace's note on the Laccadive Monopoly question -

It will be seen from the papers that up that the way on wh the Sultan used to work his monopoly led to serious disturbances & confusion - that he has been warned that the Govt will not help him - that he must carry it out on a new principle - & that, in case of any loss, the Govt will re-imburse him -

We - who are administering the islands temporarily - keep up the monopoly, but manage it without bullying the people - it is presumed we shall insist on a change before restoring the islands to the Sultan -

L.T.C. 5/2/7

Customs Bill

Laccadives

Memo for Secretary

C.J. 877. d. 5/3/77.

Nº 765

Coimbatore Collector's Office
Camp Sattur 22nd June 76

From. A. J. Stuart Esquire
Asst Collector &
Asst Collector of
Coimbatore

To. H. E. Stokes Esquire
Asst Secretary to the
Board of Revenue
Madras.

Sir.

In reply to Board's
Proceedings Nº 1639
1876, I have the honor to report
that having had but little ex-
perience of the details of customs
and ports management, I do
not feel myself qualified to
criticise the bill in detail.
2. On the whole, its provisions
appear to me to be decidedly
good, clear and adapted to
provide

provides for what is necessary
to Government with as little
inconvenience to trade as possible.

3. I have requested the Municipal
Attendant at Tuticorin to favour
me with any remarks or
suggestions he can, after com-
munication with the Merchants
at Tuticorin. Should any of them
appear to deserve the attention
of the Board, I will forward
his letter as soon as received.

I have &c
(Sd.) A. J. Stuart
Ag. Collector

(True Copy)

H. Elton
Ag. Asst. Secretary

Rev. Dept.

Proceedings of the Board of Revenue
Dated 16th January 1877.

Read again G.O. dated
24th November 1876 & P. 1791.

Read also endorsement
of Government dated 13th De-
cember 1876 and D. 23rd December
1876, referring for the Board's
remarks the report of the Col-
lector of Tuticorin dated 30th October 1876, 1527
and letter from the Collector
of Tuticorin dated 22nd
December 1876 & No. 2361.

Letter from Collector of
the Godavery District dated
27th December 1876; 381.
Trichinopoly, 22nd December 1876; 765.
Madura, 29 December 1876; 322.

The foregoing papers con-
tain the opinions of the Committee

appointed by Government
to consider the Consolidated
Customs Bill and of the
officers consulted by the
Board with the exception of
the Collector of Tanjore,
who has not yet replied
to the call.

Vide last Govt. letter from Mr. Collector, Tanjore, Nos. 1 & 2 Offrs.

2. The Bill as it at pre-
=sent stands is chiefly a
Consolidation and rearrange-
=ment of the provisions of
the existing law. The alter-
=ations which have been
made are enumerated
in the Statement of objects
and reasons, and are
in the Board's opinion im-
=provements. The Board note,
however, that the majority
of the amendments which
the Board suggested on a
consideration of the Bill
of 1870, vide Proceedings
dated 19th December 1870
No. 2069 find no place
in the present bill. The

Copy of the Board's Proceedings dated 22nd November 1870, 6775, forwarded herewith.

alteration pro-
=posed in cl.
Number Blair's
letter of the
22nd December 1876 is one
of three and the amend-
=ment of Section 115 re-
=commended by the
Committee in para-10

were taken brought forward on that occasion. The Board suggest that attention may be drawn to the suggestions made in 1870, especially to those now again brought forward and that which relates to the expediency of legalizing any rules which may be in force or may hereafter be framed to prevent Combustibles from being brought into the Custom House and to ensure that they shall only be landed under special permits.

3. The Committee propose a few verbal alterations, and approve Col. Laurie's recommendation on the subject of passing goods before they are landed; but express a doubt as to the possibility of carrying out

Vide clause 17 of the rules for examining steam engines embodied in Standing order XIII of 1891

out the proposal in the
case of <u>ad valorem</u>
goods which must
be appraised and exa-
=mined before being ex
=ported. It is not explain-
=ed how it is intended to
overcome this difficulty
but the Board concur with
the Committee in approving
the suggestion as regards all
goods if possible; it could
at any rate be adopted
in the case of free and
tariff goods.

4. As regards Section 33, the
provision merely legalizes the
claims which must
of course be proceeded in

in case of dispute in a competent
Civil Court. The reason for reducing
the Drawback is not explained but the
Board presume that the object is to
secure an increase of revenue.

5. The Collectors of the Godavery
and Tinnevelly Districts offer no
remarks. The Collector of Malabar
suggests an amendment of Sec: 26
to meet the case of the monopoly
products of the Laccadive Islands.
This is necessary. As regards the
question of granting facilities to
Steam Coasting vessels to ship
& discharge cargo at night, the
Board observe that the point
is left to the determination of the

Chief Customs authority by section 42, and that the Rules framed for the issue of General passes to Coasting Steamers permitted the landing of goods at any hour of the day or night till on a recent reference, the Government directed a modification of this provision objecting to the discharge of cargo after 6 P.M. These Rules will probably need revision when the new Act is passed and the point can be brought forward for consideration then. The Collector's proposal that the fee for the

G.O. 27 March 1876. 425.

remuneration of Custom House officials working overtime should take the shape of a fixed charge per ship per hour, will be referred for the consideration of the Collector of Sea Customs and Master Attendant by whom the scale of fees is being revised with reference to Board's Proceedings, dated 4th December 1876, 3051. The Board question the advisability of levying an additional charge on goods re-landed under Sec: 118 & 119. The sections are evidently designed to meet the case of vessels driven into Port by stress of weather & the

Pol 14
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bery of an additional charge
under such circumstances would
be a hardship.

6. Attention has already been drawn
in the debate on the opium Bill
to the necessity for sanctioning the
imposition of heavier penalties
in cases of opium smuggling
as well as to the defects in the
existing Customs Law which
admit of smuggling operations being
carried on with impunity by
persons resident in Ceylon by
means of agencies at ports in
this country; the necessity of

amending the law so as to make penalties
inflictable in such cases recoverable against
the goods of the delinquent in this
country was admitted, & as the subject
is one of the highest importance, the
Board trust it will not be overlooked.

7. One or two points of minor impor-
tance occur to the Board. (a) The provisions
regarding the transhipment of goods at
certain specified ports Sections 19 & 20
taken from Act VI of 1873 would seem
to fall more appropriately under Chap: VIII.
The main difference between the
former & the latter appears to be that
a security Bond is not required in
the case of transhipment of goods imported by Steamer
at the ports enumerated in Sec: 19 whilst
Chapter VIII relates to vessels of every
description security being required.

It is observed that the procedure prescribed by Sec: 103 is now made applicable to transhipment of goods for foreign as well as British Indian Ports. A modification of Sections 103 & 104, would dispense with the necessity for Sec: 19, 20 & 21. The marginal reference to para 69 is incorrect, with 'payment' being a misprint for 'without payment'.

(5.) The attention of the Board was recently drawn to the inconvenience which might arise in the Mofussil in the event of any dispute touching any obligation under the bond prescribed by Sec: 143 (Form H) owing to jurisdiction requiring adjudication being limited to the High Court of Judicature. It would be well, therefore, to substitute the District Court for the settlement of all claims arising beyond the limits of the town of Madras. (6.) In the repealing Schedule Acts XX of 1867, & XVII of 1870 have been entered, although these enactments have already been repealed by VI of 1873 & XIII of 1871 respectively

(True Extract)

E. G. Clayton
Esq Subsecretary.

To the Secretary to Government R.D.
with copies of letters.

E.M.
Govt Monitor

Rev. Dept

№ 10199 10-3-77

Read letter from Pres[t] of Committee on the revision of the 'Consolidated Customs Act' d/11th Decr/76.

Read also Proc. Bd. Rev. d/16th Jan[y] 5/77

The G. inf. concurs with the Bd that the alterations in the present Law wh the Bill proposes (which are set forth in the 'Statement of Objects & Reasons') are expedient. The further remarks furnished by the Bd & the Committee will be submitted to the Govt of India; whose attention will at the same time be invited to the letter from this dept to the Financial Secy dy 19th Decr/70, when the question of first legislation was first mooted.

2. The Chamber of Commerce has not furnished any observations on the Bill. ~~It will be furnished when received.~~ They do not state that a Member of one of the leading houses of business was deputed by them to take part in the consideration of the Bill revision proper to be made in the present Act — and with this they are satisfied.

29/1/77.

To the Committee appt for

To Bd of Revenue dy 15-2-77
To Pres[t] Committee &c
To Chamber of Commerce &c

The Govt do not concur with the Bd — the effect of whose motion in deeming an amendment of S. 26 necessary, from the purpose of restricting the trade in the produce of the Laccadive Islands. The Islands are now regulated & it is probable the monopoly in Coir will give place to some better fiscal arrangement.

Rev. Dept
№ 518

Proceedings of the Board of Revenue

Dated 16 Jany 1877

Read
Ans 3

P 10-0-77 [illegible]

Consolidated Customs Bill

Offering remarks on the Draft Bill and the Statement of Objects & Reasons submitted by the Committee appointed to consider the same.

C-0

Customs Bk 16

2H

See Loose

1019

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36

340 — 342

C31-1-77 Rets 3-2-74 C-3/2/77 SCL 5/2/77

Fo G. 7

V Customs Bk

Circ:

Despatches from

Despatches from

343/and 344