

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1246	Press Mis.
226-28 Dated	13-8-	1870

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
13th August 1870.*

Read the following papers :—

No. 226. Proceedings of the Board of Revenue, dated 9th June 1870, No. 4,024.
Read the following letter from Messrs. W. NICOL AND Co., to the Secretary to the Government of Bombay, dated Bombay, 12th April 1870.

WE have the honour to hand you enclosed copies of correspondence with the Commissioner of Customs regarding the imposition of $7\frac{1}{2}$ per cent. duty on asphalt imported by us for the purpose of road-pavement and floor-making.

2. We have had many years' experience in the fitting out of ships and steamers in Bombay, and have never used or heard of asphalt being used in repairing vessels; we, therefore, beg most respectfully to submit that, this article not being mentioned in the Customs schedule of dutiable goods, it is an undue extension of the Act to bring it under the head of "Naval Stores."

3. The suppliers of this article in England stated to us that it did not contain bitumen, hence our statement to the Commissioner of Customs to that effect.

4. We are informed that asphalt has been largely imported in Madras free of duty. When first introduced duty was charged, but now it is admitted free.

5. We have respectfully to request that you will lay our letter before His Excellency the Governor in Council, in order that the duty already charged may be refunded to us and future shipments admitted free.

From Messrs. W. NICOL AND Co., to the Commissioner of Customs, Salt and Opium,
dated Bombay, 25th March 1870.

WE have the honour to bring to your notice the injustice of charging $7\frac{1}{2}$ per cent. Customs duty on asphalt imported by us in the ships *Albatross* and *Dilharree*.

2. Our first importation of this article was by the *S. S. Leith*, and was a small trial shipment of ten tons. Being a new article of import, the Customs authorities were informed that it was expressly prepared in England for road-making and for the laying of floors and foot-paths. It was allowed to be passed free of duty.

3. The next shipments are thirty tons, by the *Albatross* and *Dilharree*, and on which you now demand $7\frac{1}{2}$ per cent. duty. We beg to submit that this asphalt not being enumerated in the Customs schedule of dutiable articles should be passed free.

4. Being an article expressly manufactured for the making of roads and floors, we cannot agree with you that it comes under the head of "Naval Stores."

5. The asphalt does not contain bitumen; but each ton of asphalt cannot be melted without the addition of one hundred pounds weight of bitumen, and the requisite quantity of this material is sent along with each shipment.

6. We send herewith a sample of the asphalt.

From Messrs. W. NICOL AND Co., to the Commissioner of Customs, Salt and Opium,
dated Bombay, 7th April 1870.

WE have the honour to refer to our letter of 25th ultimo regarding Customs duty on asphalt, to which we beg to solicit an early reply.

2. In consequence of imposition of duty on this article, the orders sent home for a considerable quantity have been cancelled.

*Proceedings of the Madras Government, Revenue Department,
13th August 1870.*

From the Honourable A. F. BELLASIS, Commissioner of Customs, to Messrs.
W. NICOL AND Co., dated Bombay, 9th April 1870, No. 991.

In reply to your letter as per margin I have the honour to inform you that my ruling in
regard to the charging of import duty on
asphalte is in accordance with the practice
obtaining at the Calcutta Custom-house.

Dated 25th March 1870.

2. I have also submitted the sample of asphalte you sent me to the Government Chemical
Analyzer, and he informs me that it does contain bitumen.

No. 1,851 of 1870.

REVENUE DEPARTMENT.

Bombay Castle, 16th April 1870.

FORWARDED to the Commissioner of Customs, Salt and Opium, for report, (to
be written below).

By order, etc.

(Signed) F. R. S. WYLLIE,
Actg. Under-Secretary to Govt.

No. 1,174 of 1870.

REVENUE DEPARTMENT.

Bombay, 23rd April 1870.

The undersigned has the honour to report that, after reference to the Chemical
Analyzer, who stated that the asphalte in question contains bitumen, and to the
Calcutta Customs authorities, who stated that duty is charged on asphalte at that
port as Naval Stores "all other sorts" under Article 38 of the then Tariff,
Mr. Bellasis informed Messrs. Nicol and Co. that his ruling was maintained.

(Signed) H. E. JACOMB,
In charge Commissioner of Customs.

(True Copies.)

(Signed) WASSADEO PANDURUNG,
Asst. Secy. to Govt.

No. 2,151.

REVENUE DEPARTMENT.

Bombay Castle, 5th May 1870.

LETTER from Messrs. W. Nicol and Co., dated 12th April 1870, requesting that
the Customs duty already charged on asphalte imported by them may be refunded
to them, and that future shipments admitted free.

Memorandum from the Commissioner of Customs, Salt and Opium, No. 1,174,
dated 23rd April 1870, reporting on the above.

*Proceedings of the Madras Government, Revenue Department,
13th August 1870.*

RESOLUTION.—In the opinion of this Government asphalte is not dutiable under
the head of "Naval Stores."

2. As, however, it appears to be the practice in Calcutta to levy duty on
it under that head, the correspondence will be submitted for the orders of the
Government of India.

(Signed) F. S. CHAPMAN,
Chief Secretary to Government.

No. 2,152 of 1870.

REVENUE DEPARTMENT.

Bombay Castle, 5th May 1870.

SUBMITTED to the Government of India (with a copy of the papers).

(Signed) F. S. CHAPMAN,
Chief Secretary to Government.

No. 541.

COPY forwarded to the Governments of Bengal and Madras for report.

FINANCIAL DEPARTMENT,
SIMLA, 21st May 1870.

By order.

(Signed) G. H. M. BATTEN,
Under-Secy. to the Govt. of India.

FORWARDED to the Board of Revenue for report.

FORT SAINT GEORGE,
1st June 1870.

(Signed) R. A. DALYELL,
Actg. Secy. to Government, R. D.

REFERRED to the Collector of Sea Customs for report.

No. 227. Proceedings of the Board of Revenue, dated 6th July 1870, No. 4,707.

Read the following letter from the Collector of Sea Customs, to the Acting Secretary
to the Board of Revenue, dated Madras, 20th June 1870, No. 512.

BOARD'S Proceedings, No. 4,024, of 9th June 1870.

2. I have the honour to inform the Board that under the present and two
previous Tariffs asphalte has been passed free.

3. I do not understand how asphalte can be classed under the head of
"Naval Stores."

Act No. XVII. of 1867, (revised 19th March
1869.)
Act No. XVII. of 1870.
Act " XXV. of 1865.

4. Previous to the present Tariff
noted in the margin, under which articles
not specified therein are passed duty free,
asphalte was charged with a duty of 7½
per cent. as an "unenumerated article."

SUBMITTED to Government with reference to the endorsement of Government,
dated 1st June 1870.

*Proceedings of the Madras Government, Revenue Department,
13th August 1870.*

2. The Board are of opinion that asphalt is not dutiable under the new Tariff, and duty is not levied on it at Madras.

No. 228.

ORDER THEREON, 13th August 1870, No. 1,246.

Separate Revenue, No. 15.

Customs.

THE information contained in the foregoing Proceedings will be communicated to the Government of India with reference to the correspondence forwarded with the docket from the Financial Department of that Government, No. 541, dated 21st May 1870.

2. Resolved accordingly that the following letter be despatched:—

(Here enter No. 1,247, dated 13th August 1870.)

(True Extract.)

To the Board of Revenue.

Exd. A. S. Rodgers.

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Order 13: 6/7/70 No. 1246

The information contained
in the foregoing Proceedings will
be communicated to the Govt.
of India with reference to the
correspondence forwarded with the
Account from the Financial

Dept. of that Govt. No. 541
dated 21. May 1870.

Resolved ^{accordingly} that the following
letter be despatched:-
(Here enter it.)

11. To the Secy. of the Govt. of India

Govt. of India

REVENUE.

To

THE BOARD OF REVENUE

Dated August, 1870.

Recd.

Encl.

G. O. 13th August 1870, No. 1,246.

AUGUST.

Nos. 220-228.

Customs Duty on Asbestos—Board's Pro-
ceedings on the subject communicated to the
Government of India.