

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1299	Press ~~Mis.~~
126.128	
Dated 8 — 6 — 1867.	

Not to be folded or roughly handled

1299

[Signature]

*Proceedings of the Madras Government, Revenue Department,
8th June 1867.*

Read the following papers :—

No. 126. Proceedings of the Board of Revenue, dated 21st May 1867, No. 3,131.
Read the following letter from the Collector of Sea Customs, to the Secretary to the Board of Revenue, dated Madras, 8th April 1867, No. 366.

1. Board's Proceedings, No. 1,918, dated 26th ultimo. I have the honour to forward copies of letters from the Collectors of Customs, Calcutta* and Bombay,† regarding granting rewards to Custom House Officers.

* No. 263, dated 27th March 1867.

† No. 645, dated 30th March 1867.

2. My letter to the Board, No. 252, of the 13th March 1867, shews the Calcutta and Bombay practice as regards the examination of imported goods.

From the Collector of Customs, Calcutta, to the Collector of Sea Customs, Madras, dated 27th March 1867, No. 263.

I have the honour to acknowledge the receipt of your letter, No. 230, of the 11th instant, and to inform you, in reply, that the award of rewards to Officers detecting smuggling is made without any reference to the salaries drawn by them.

From the Commissioner of Customs, Bombay, to the Collector of Sea Customs, Madras, dated Bombay, 30th March 1867, No. 645.

1. In reply to your letter, No. 231, dated 11th instant, I have the honour to inform you that it is the practice of this Custom House to reward Appraisers and other highly paid officers in the Preventive and other departments for detecting attempts at smuggling, or passing goods under false declaration, but we have not the very highly paid Appraisers that you appear to have, as the Head Appraiser of this Custom House receives only Rupees 300 per mensem.

2. Adjudicating Officers who may make seizures in the discharge of their duties cannot, I consider, expect, nor are they entitled to rewards.

1. The system of granting rewards to Customs Officers, for the discovery of attempts to smuggle goods through the Custom House, having attracted the notice of the Board, Mr. H. Blair was requested to ascertain whether the same practice prevailed in Calcutta and Bombay.

2. It appears from the enclosures of the foregoing letter that the system of granting these rewards is in force in both the other Presidencies. The Chief Appraiser in Bengal is a much higher paid Officer than the Appraiser in Madras, but the Bombay Commissioner of Customs states that there are no such highly paid Officer in their Custom House as the Head Appraiser in the Madras Custom House.

3. As the Board have some doubts whether such highly paid officials, as the Appraisers, &c., should receive rewards for discoveries made in the simple performance of their proper duties, they resolve to submit the question for the consideration and orders of Government.

No. 127. Proceedings of the Board of Revenue, dated 29th May 1867.

Read the following letter from the Collector of Sea Customs, to the Secretary to the Board of Revenue, dated Madras, 28th May 1867, No. 535 :—

1. I have the honour, with reference to the subject discussed in Board's Proceedings, No. 3,131, of 21st May 1867, to forward a letter from Mr. Shaw, the Appraiser.

*Proceedings of the Madras Government, Revenue Department,
8th June 1867.*

2. I respectfully suggest to the Board that Mr. Shaw's letter, their Proceedings of March 1st, No. 1,230, and March 28th, No. 1,918, should be submitted to Government, as my reasons for considering that rewards should be paid are given in them, and not in the Proceedings of May 21st.

Submitted to Government accordingly, together with copies of the Proceedings indicated, which were inadvertently omitted from the Board's Proceedings, dated 21st May 1867, No. 3,131.

Proceedings of the Board of Revenue, dated 1st March 1867, No. 1,280.

Read the following letters.

From the Collector of Sea Customs, to the Secretary to the Board of Revenue, dated Madras, 20th February 1867, No. 165.

1. Proceedings of Board of Revenue, of February 18th, 1867.
2. The contents of the case were confiscated, because thirteen Canes containing obscene photographs were found in it.

From the same Officer, dated Madras, 21st February 1867, No. 169.

Board's Proceedings, No. 928, of February 15th, 1867.

I recommended that a reward should be granted for the following reasons:—

Mr. Wilmot attempted to smuggle the goods confiscated by declaring them all to be Sewing-machines, which he had been informed were free. If Mr. Joachim and the Appraiser Mr. Shaw (to whom, on re-consideration, I am of opinion that half the reward should be given,) had not suspected something was wrong, the five cases would have been passed free without any further examination, in accordance with the usual practice of the Custom House, one case having been opened, and found to contain Sewing-machines as stated.

Before disposing of this case, the Board request the Collector of Customs to inform them what are the precise duties of Messrs. Shaw and Joachim, and what per-centage of goods landed, and of passengers' baggage, is usually examined at the Custom House.

Proceedings of the Board of Revenue, dated 26th March 1867, No. 1,918.

Read the following letter from the Collector of Sea Customs, to the Secretary to the Board of Revenue, dated Madras, 5th March 1867, No. 218.

1. Board's Proceedings dated 1st instant. The duty of the Appraiser is to examine all applications to pass goods, and see that the values are correctly entered both for dutiable and free goods. If he considers the values of dutiable goods fair, he, as a rule passes them, if not, he examines the Invoices and Bills which must be shewn to him by persons applying to clear goods. If still dissatisfied, he calls for the production of samples, if any, or opens and examines the goods. At any stage of the proceedings he can tell the person clearing that the value is too low, and must be raised. If there is any objection to do so, which seldom is made, the case is brought before the Collector, and is then out of the Appraiser's hands, except that the Collector must be to a great extent guided by the practical opinion of the Appraiser as to the correct value of the goods. In some cases, before the application is taken to the Appraiser, an order is written by the Collector, or Deputy Collector, to "open and examine."

2. No particular per-centage of goods is examined, and indeed no rigid rule as to the extent or method of examining goods can be laid down, as very much depends on the nature of the goods, and the appraising officer must exercise his own discretion and judgment in each case. On this point I intend shortly to propose some important alterations, having found that the management in Calcutta and Bombay is quite different to ours.

*Proceedings of the Madras Government, Revenue Department,
8th June 1867.*

3. The rules for the passing of baggage by the Baggage Superintendent are laid down at pages 1 and 2 of the Sea Customs Manual. He also assists in the Import and General Departments, when there is no work in the baggage room.

4. As pointed out in my letter to the Board, No. 85, dated 28th January 1867, Mr. Wilmot at first declared the whole of his cases to contain "*Wearing apparel in use*," and although in this case the Appraiser and Baggage Superintendent were merely doing their duty in bringing to notice their suspicions regarding the correctness of Mr. Wilmot's statement, yet, under the spirit

* Section 229. "The proceeds of all confiscation

"grant a reward to any person by whose information,
"ASSISTANCE or INSTRUMENTALITY any seizure shall
"have been made, or any offence punished."

of Section 219* of the Customs Act, they should, in my opinion, be rewarded, as it never could have been the intention of the framers of the Act that confiscations, penalties, &c., should be only a source of revenue to the State,

but also that deserving Customs Officers should be rewarded from the sale proceeds, &c., of such goods. Rewards have always been given here, and I believe are given in all Custom Houses throughout the world, to Custom House Officers, as well as other persons.

5. I do not say that cases of smuggling, &c., would not be detected were there no incentive in the shape of a prospective reward; but I must candidly tell the Board, that if the almost universal system of giving rewards in such cases, is held not to apply to Officers of Customs here, the practical result will probably be, that seizures will not be made, cases of attempts at smuggling, or smuggling itself will not be brought to notice, smuggling will certainly increase, and Government which is now a gainer, will be a considerable loser.

The Collector is requested to ascertain and report the practice at the Calcutta and Bombay Custom Houses, as to granting rewards to Custom House Officers, and as to the examination of imported goods.

From the Appraiser, to the Collector of Sea Customs, dated 27th May 1867.

Referring to Mr. N. D. Robertson's letter to your address, dated Bombay, 30th March 1867, No. 645, I have the honour to inform you that during my recent visit to Calcutta in April last, Mr. Goodricke, the Appraiser, drawing a salary of Rupees 500 per month, shewed me a receipt for Rupees 4,000, being his share of a fine of Rupees 10,000 levied by the Collector on a quantity of Indigo, which a merchant endeavoured to pass for duty at a considerably less weight than the chests contained.

No. 128.

ORDER THEREON, 8th June 1867, No. 1,299.

Separate Revenue, No. 12.
Customs.

The Government consider it advisable that the rule in force in this matter in Calcutta and Bombay, should guide in Madras also. The Board will instruct the Collector accordingly.
(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
,, the Accountant General.

Exd. S. T. Augustin.

No. 1,280.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st March 1867.

Read the following letters:—

From J. H. BLAIR, Esq., Collector of Sea Customs, to the Secretary to the Board of Revenue,
dated Madras, 20th February 1867, No. 165.

1. Proceedings of Board of Revenue of February 18th, 1867.
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Before disposing of this case, the Board request the Collector of Customs to inform them what are the precise duties of Messrs. Shaw and Joachim, and what percentage of goods landed, and of passengers' baggage, is usually examined at the Custom-house.

(True Copies and Extract.)

(Signed) R. A. DALYELL,
Secretary.

To the Collector of Sea Customs.

Exd. J. Wright.

No. 1,918.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 26th March 1867.

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1. Board's Proceedings, dated 1st instant. The duty of the Appraiser is to examine all applications to pass goods, and see that the values are correctly entered both for dutiable and free goods. If he considers the values of dutiable goods fair, he, as a rule passes them, if not, he examines the Invoices and Bills which must be shown to him by persons applying to clear goods. If still dissatisfied, he calls for the production of samples, if any, or opens and examines the goods. At any stage of the proceedings he can tell the person clearing that the value is too low, and must be raised. If there is any objection to do so, which seldom is made, the case is brought before the Collector, and is then out of the Appraiser's hands, except that the Collector must be to a great extent guided by the practical opinion of the Appraiser as to the correct value of the goods. In some cases, before the application is taken to the Appraiser, an order is written by the Collector, or Deputy Collector, to "open and examine."

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"grant a reward to any person by whose information,
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The Collector is requested to ascertain and report the practice at the Calcutta and Bombay Custom-houses, as to granting rewards to Custom-house officers, and as to the examination of imported goods.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,
Secretary.

To the Collector of Sea Customs.

Exd. J. Wright.

PROCEEDINGS OF THE BOARD OF REVENUE,

No.

1867.

Department.

Dated 1st March 1867.

Received

No. 1,280.

Requesting further information from Collector of Sea Customs, in connection with proposed grant of rewards to Messrs. Shaw and Joachim, for seizure of certain smuggled goods.

Requesting Collector of Sea Customs to ascertain and report practice at Calcutta and Bombay Custom-houses, of granting rewards to Custom-house officers, and examination of imported goods.

No. 1,918.

Received

Dated 26th March 1867.

PROCEEDINGS OF THE BOARD OF REVENUE.

No.

1867.

Department.

Enclosed in this Report of the Board of Revenue to the Secretary to Government, dated 29th March 1867.

No. 3,131.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st May 1867.

Read the following letter from J. H. BLAIR, Esq., Collector of Sea Customs, to the Secretary to the Board of Revenue, dated Madras, 8th April 1867, No. 366:—

1. Board's Proceedings, No. 1,918, dated 26th ultimo. I have the honour to forward copies of letters from the Collectors of Customs, Calcutta* and Bombay,† regarding granting rewards to Custom-house Officers.
2. My letter to the Board, No. 252, of the 13th March 1867, shows the Calcutta and Bombay practice as regards the examination of imported goods.

From J. A. CRAWFORD, Esq., Collector of Sea Customs, Calcutta, to the Collector of Sea Customs, Madras, dated 27th March 1867, No. 263.

I have the honour to acknowledge the receipt of your letter, No. 230, of the 11th instant, and to inform you, in reply, that the award of rewards to Officers detecting smuggling is made without any reference to the salaries drawn by them.

(True Copy.)

(Signed) J. H. BLAIR,
Collector of Sea Customs.

ENCLOSURE No. 2.

From N. D. ROBERTSON, Esq., Commissioner of Customs, Bombay, to the Collector of Sea Customs, Madras, dated Bombay, 30th March 1867, No. 645.

1. In reply to your letter, No. 231, dated 11th instant, I have the honour to inform you that it is the practice of this Custom-house to reward Appraisers and other highly paid Officers in the Preventive and other departments for detecting attempts at smuggling, or passing goods under false declaration, but we have not the very highly-paid Appraisers that you appear to have, as the Head Appraiser of this Custom-house receives only Rupees 300 per mensem.
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Collector of Sea Customs.

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3. As the Board have some doubts whether such highly-paid officials, as the Appraisers, &c., should receive rewards for discoveries made in the simple performance of their proper duties, they resolve to submit the question for the consideration and orders of Government.

(True Copies and Extract.)

To the Secretary to Government, Revenue Department.

Copy to the Collector of Sea Customs.

Ed. J. Wright.

Secretary.

Brooklyn

No. 358

dated 21st May 1867.

Page 23 down

No. 3,131.

Submitting for consideration and orders as to whether highly paid officers as Appraisers, of the Sea Custom Department should receive rewards for discovery made in the simple performance of their proper duties.

I am so concerned that
to grow the world's best
Shampoo it is good
Economy.
The Appraisers receive \$1.50 per month
for performing a very valuable service. I think
the material used is in some ways.

There is much in favor of a system
adopted at Columbia & Maryland - but
compared with the breeding system of these
two States, the trade of Maryland is insignificant
in extent & amount. - We are acquainted
with 500000, and a few more in prospect,
ought to do their duty, without the stimulus
afforded by rewards on the corner. I would
not remind you of seeing such rewards
through descent and object - to them being
fraudulent & dishonest - officers of the S. C. and
other 'rewards' - there can be no doubt of
that the system is a fraudulent one, and
one necessary under present conditions
Baltimore & others. -

Ms. A. 9. 2. 6. 2. 128
Ms. A. 9. 2. 6. 2. 128