

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2365

Press
Mis.

/80-18/

Dated 8 — 10 — 1867.

Not to be folded or roughly handled

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

No. 180. Read the following letter from the Secretary to the Government of India, Financial Department, (Separate Revenue—Customs,) to the Secretary to Government, Madras, dated Simla, 20th September 1867, No. 2,660:—

1. I am instructed to acknowledge the receipt of your letter of the 9th ultimo, No. 1,849, submitting, for the decision of the Government of India, whether coral is liable to Customs duty under the existing law.

2. The reference has originated in an appeal by Messrs. Arbuthnot & Co. from a decision of the Collector of Customs, who has levied import duty on a case of rough unwrought coral, on the ground that all coral, whether set or unset, comes under the descriptive name of jewelry, and is thus brought under the provisions of Schedule A of the Act.

3. In reply, I am directed to state that unwrought coral is not specifically mentioned in the enumeration of dutiable articles, and it cannot fairly be treated as jewelry. It should accordingly be passed free of duty.

Copy to the Governments of Bengal and Bombay, and to the Chief Commissioner, British Burmah.

No. 181. ORDER THEREON, 8th October 1867, No. 2,365.

Separate Revenue, No. 9.
Customs.

Communicated to the Board of Revenue, who will issue the necessary instructions for the free admission of unwrought coral.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Ed. S. T. Augustin.

W-2363.

Forward to the 18th
of Nov. also with instructions
the necessary instructions
for the preadmission
of ironwrought Coal.

L.K.
8th Oct. 1867.

14 Copies to the P^r of Port Dept.