M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2707 Press Mis.

277-78

Dated 15 — 11 — 1887

Not to be folded or roughly handled

2707

No. 277. Read the following letter from the Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 7th November 1867, No. 307 :—

1. I have the honor to submit, for the orders of Government, some letters which have passed between this Office and the Secretaries and Agents of the Indian Tramway Company, Limited, relative to the refund of Import duty claimable by the Company under clause 21 of the Agreement lately executed between them and the Secretary of State.

2. That clause provides for the payment by the Government to the Company "of a sum of money equivalent to the amount which shall or may have been paid "for the Import duty upon such portions of the permanent way material as shall "consist of rails, chairs, and fixings, and which shall be actually used in and placed "upon the said line or any portion thereof on the public opening thereof."

3. It will be seen that Messrs. Arbuthnot & Co. submitted, in the first instance, a claim for Rupees 7,479-3-0, about three-fifths of which sum represented Import duty paid upon articles of rolling stock, and that they have now agreed to the omission of these items, their claim being consequently reduced to Rupees 2,889-3-0.

4. It is, however, by no means clear that the whole of this sum is due to the Company. Messrs. Arbuthnot & Co. urge that the word "fixings" includes such articles as semaphore signals, iron pipes, iron fencing, materials for Cortelliar bridge, and zinc sheets, but I doubt whether this was meant. From the wording of the clause in question it is clear that a refund of duty is payable upon a portion only of the permanent way material, and when it is remembered that the word "fixings" occurs immediately after rails and chairs, it cannot, I think, be held to include more than such articles as dog-spikes, fish-plates, switches, &c., bolts and nuts, and sleepers.

5. If this be the correct reading of the Contract, the Company's claim should be reduced to Rupees 1,830-15-4.

6. The clause in question also requires, before payment of the refund to the Company, that the actual quantity of such material "shall be certified to be in "place by a Government Officer, deputed or authorized to ascertain the same."

7. Pending the appointment of an Officer to act as Deputy Consulting Engineer in Major Prendergast's stead, it will be scarcely possible to make an inspection, which will necessarily occupy some time, and to save delay I recommend that the payment to the Company of such portion of the sum claimed by them as the Government consider to be rightly due may be authorized to be made upon the production of a certificate, signed by the Resident Engineer, and countersigned by the Agents, to the effect that the whole of the permanent way material, upon which a refund of duty is claimed, was actually in place upon the line on the date of the public opening, *i.e.*, on the 1st August 1865.

Referred to the Revenue Department.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

FORT ST. GEORGE,
8th November 1867.

Proceedings of the Madras Government, Revenue Department,
15th November 1867.

No. 278. ORDER THEREON, 15th November 1867, No. 2,707.

Separate Revenue, No. 20.
Customs.

The Government consider that the duty levied on the materials for the Cortelliar girder-bridge may be included in the refund under the terms of the Agreement, and accordingly sanction payment to the Secretaries and Agents of the Tramway Company of Rupees 2,066-15-4, on the production of the certificate signed by the Resident Engineer, and countersigned by the Agents, to the effect that the whole of the permanent way material, on which refund of duty is claimed, was actually in place on the line on 1st August 1865, as proposed by the Consulting Engineer.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government

To the Consulting Engineer for Railways.
" the Board of Revenue.
" the Accountant General.
" the Collector of Sea Customs.
" the Examiner of Claims, with Agreement.
" the Department Public Works.

Exd. S. T. Augustin.

W. 2707.

The Govt. consider that the duty levied on the materials for the Cortelliar girder bridge may be included in the refund under the terms of the agreement, and accordingly sanction payment to the Secretaries & Agents of the Tramway Co. of Rs. 2066-15-4. on the production of the certificate signed by the Resident Engineer & Countersigned by the Agents of the Co. to the effect that the whole of the permanent way material on which refund of duty is claimed, was actually in place on the line on 1st August 1865 as proposed by the Cons. Engr. from 3 K/67