

Revenue (1896) Department.

MISCELLANEOUS SERIES.

G.O., No. 4131

DATED 19th October 1896

[Despatch Abstract.]

Referring to the Commissary General, per
remarks Prop. Bd of Rev re. Messrs Arbuthnot &
request ~~whether~~ that the rum imported by them
for supply to the Commissariat Depot may
be exempted from import-duty, or that it
may be allowed to be imported to London
free of duty.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
		7. C. 8914/96.					

Revenue (1896) Department.

CURRENT No. 637



From The Secretary to the Commissioner
of Salt, Akkari, and
Separate Revenue

Order

Dis No. 3864

Dated 12th September 1896

Received 18.9.96

Registered 18.9.96

Enclosures 3

Spare copies

SUBJECT

Recommending to Government
the request of Messrs Arbuthnot
and Co either to exempt from
import duty the rum to be
supplied by them to the Com-
missionariat Department or to
allow the liquor to be exported
to London free of duty
leviable under Section 2
of the Sea Customs Act

20. 10. 96

BACK PAPERS.

G.O.	No.	Department.	Date.
Prop.	473	Ru	1-2-96
p.	280	Ru	26-5-95

FURTHER PAPERS.

G.O.	No.	Department.	Date.

C. no. 6737/96.

Re: exemption from import
duty of a certain quantity of
rum imported by Messrs.
Arbutnot & Co.

Issue
19/10/96-

C. No. 6737/96.

From the Board of Revenue (Rep. Rev.).

Dated 12th September 1896.

FOR ORDERS.

Please see the B.P.
read above.

The Government of India in their letter d. 6-7-89 under G. O. No 632 d. 24-7-89, sanctioned the exemption from Customs duty of rum imported into Madras for the Commissariat and other Departments of Govt. Since then rum imported by Contractors for supply to Govt. Departments enjoyed immunity from ~~transmission~~ ^{duty}. But in April 1895, the Govt. of India withdrew the above Concession and ruled that no refunds should be granted in any case in which Customs duty is leviable on goods supplied by Contract

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- ors to Govt. Departments.
This ruling was Communi-
- cated to the Board of Revenue
in G.O. No 280 Rev. dt 16-5-95.

2- In October 1895, Messrs
Arbuthnot & Co entered into
a contract with the Com-
- missariat Department ag-
- reeing to supply rum at
Rs 1-11-9 per gallon 5° O.P.
apparently unaware of the
ruling of the Govt. of India
on the subject last referred
to above, and imported in
December following 1128 gallons
of rum, but finding that
the Customs authorities
will not pass the spirit
free and that the Com-
- missariat Department de-
- clines to pay the import
duty which alone amounts
to Rs 6-4-10 per gallon,
the firm requests either
that the actual quantity
of rum which may be
taken by the Commissariat
Dept may be exempted
from duty or that it may
be

FOR ORDERS.

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be allowed to reship the rum
to London without payment
of one-eighth of the duty
leviable under Sec. 42 of the
Sea Customs Act, as the
liquor cannot be disposed
of locally there being very
limited demand for it.

3- The Board recom-
- mends that the sanction
of the Govt. of India be
obtained to the grant of
either of the requests made
by Messrs Arbuthnot
& Co. As the duty alone
is considerably in excess
of the Contract price there
seems to be no doubt that
Messrs Arbuthnot & Co.
acted under some misap-
- prehension. But it is
observed that the latest
ruling of the Govt. of India
referred to above was
communicated to the Mil-
- itary Dept, with the request
specially that orders may
be issued prohibiting Con-
- tracts for foreign spirits
and

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and directing the substitution
of Indian made spirit of the
Military Medical Department.
It is not known whether
any and if so what in-
structions have been issued
to the Commissariat Dept,
On receipt of the above
Communication; and it is
possible that the spirit
contracted for was Indian
made rum. As it is de-
sirable that these points
should be cleared up
before the Govt of India
is addressed as suggested
by the Board of Revenue,
the accompanying draft
is submitted.

C.P.
16 Oct. 96.

No. 1489 S. R. of 25-4-95.
(Printed in G.O. 282
16-8-95.)

C.P.
16 Oct. 96.

To the Commissary-General
Madras,

with papers & copy of G.O. 282
16-8-95 (to be returned)

22-10

Note

Recd 12/10/96

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Cus. 6737/96.

Encl. No. 4131 of 19th October 1896.

Referred to the Commissary
General, Madras, for favour of
remarks.

2. Information is also
requested as to the exact terms
of the contract, ^{and} whether, with reference
to the orders of the Govt of India
in the Military Dept issued in
accordance with the Resolution
of the Govt of India noted in
the margin (Copy enclosed),
the article contracted for was
not Indian-made rum.

17-10-96

List

Revenue (1896) Department.

CURRENT No.

G.A.V. Arjun

To be stitched with
C.N. 6737/56

18.
31 Dec 96 -

Order

J.O. 4131
19-10-96

From

The Secretary to the Commission

Salt, alkali and Separate Revenue

Routine No. 3023

Dated 6th October 1896.

Received

Registered

Enclosures

Spare copies

SUBJECT

Furnishing the Under Secretary
to Government Revenue Department
with Copies of certain papers
referred to in a letter of the Collector
of Sea Customs Madras read
in Board's Proceedings No. 3864
dated 12th September 1896

12/10
Recd in Madras
Office 14/10/96

BACK PAPERS.

G.O.	No.	Department.	Date.
<i>ans</i>	<i>6737/96</i>		

FURTHER PAPERS.

G.O.	No.	Department.	Date.



Proceedings of the Board of Revenue

(Separate Revenue),

Dated *6th October* 189*6*
Routine No. 3023

Read Memorandum from the
Under Secretary to Government, Revenue
Department, C No. 6737 dated 3rd October
1896.

Resolution

Ordered accordingly.
(True Extract)

Examiners
Assistant Secretary

To, The Under Secretary to Government,
Revenue Department
with copies of papers referred to

9/10/96

used for copying _____
 filed _____
 examined _____
 signed _____

189 .

IN G.O., No.
 89

DATE:

REFERENCES TO G. No.

RE OF GOVERNMENT

A A A A A A A

RE OF GOVERNMENT.

STATEMENT WITH DITTO.

PERS NOT FILED UP, BEING MEANT FOR DESPATCH
 IN ORIGINAL.

N.B.—

- A = Copy in full.
- B = Not to be copied.
- P = Copy abstract only.
- Q = Copy heading only.