

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 16

DATED 9th January 1897

[Despatch Abstract.]

Coming to the B^d of Rev. the decision of the G. of I.
that machines for the cleaning of rice may be regarded
as included in the expression "milling of rice" as used in
No. 14(d) of schedule IV to the S. Tariff Act & exempted from duty.

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

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

CURRENT No.

From Government of India
Finance & Commerce
Department

No. 5489 S.R.

Dated 31st December 1896

Received 6th January 1897

Registered 7th

Enclosures 4

Spare copies

SUBJECT.

Forwarding copy of letter addressed to the Govt. of Bengal, stating that machines for the cleaning of rice as used in No 14 (d) of Schedule IV to The Indian Tariff Act, are exempt from duty.

Sep: Rev: No. 1.

Communicated to the Board of Revenue for information and guidance.

Lib
L.A.
2/1/97

16 The Board of Rev. Ep. Rev.
Copy to the Resident in Travancore
5 & Cochin, thro' Pol. Dept.

1846. It was hit the practice to
 give such papers after dispatch
 but as the papers are the order the
 one printed and the one of the order

Dec. 22-1.97

Rec'd
7.1.97

24-4-11
It is thought necessary to
circulate this separately.
BR

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No.30/7624.

The Agra Bank Limited.
Calcutta, the 31st October 1896. *Jan*

To
The SECRETARY to the BOARD of REVENUE, CALCUTTA.

Dear Sir,
From the enclosed authenticated copy of memo No.4627 of 8th August last, of the Collector of Customs, it will be seen that duty has been assessed on a Grain cleaning machine (imported from England) manufactured expressly to be worked by steam power. The reason assigned for assessment is that the machine is not entered or included in the list of exemptions under Article 14 of the Indian Tariff Act of 1894. We would beg to submit for the favourable consideration of the Board that the function of a Rice miller or husker and a Grain cleaner, are almost alike, if not precisely the same, and that the omission of the latter (by its particular name), in the list of the exemptions, very probably on the ground of superfluity would not admit of the view taken by the Collector, and that the amount assessed viz: Rupees 22-15-0 on the machine as duty paid, may be refunded.

Yours faithfully,
(Signed.) Illegible.
Manager.

No.4627.

MEMORANDUM.

The MANAGER, AGRA BANK LIMITED.

Refers to his memorandum dated the 6th instant.

Informs him that the Grain cleaning machine has been correctly assessed to duty under Article 14, Machinery not included in the foregoing exemptions.

Customs House, Calcutta.

(True Copy.)

8th August 1896.

G. H. Sealtime
Registrar, Finance & Commerce Dept.
Duf



No. 740.

60/2

From

Messrs. P. & Co., Ltd.

Offg. Collector of Customs, Calcutta.

To
The Secretary to the Board of Revenue,
Lower Division.

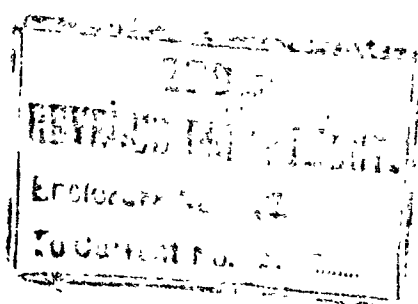
Dated this 10th of December 1896.

Sir,

I have the honour to acknowledge receipt of your indorsement No. 601-13, dated the 9th instant, forwarding for report an appeal from the manager of the Agra Bank against the levy of duty on a "grain cleaning machine" and claiming exemption under Article 14(a) Schedule II of the Tariff, on the ground that a "Rice mill" and a "grain cleaning machine" perform functions which are almost, if not precisely, the same.

In reply I have the honour to state that the former machine shells or disengages the husk from paddy while the latter by winnowing and sifting removes the husk and diverts the grain of dust and other impurities. These processes are distinct from one another and the exemption in Article 14(a) applies therefore only to machines for the former not to machines for the latter.

3. Both processes are however necessary.



for operation of converting paddy into rice
in a state suitable for the market, and I
know of no valid reason which would
justify the taxation of one and the
exemption of the other. If the Board
concur in this view, I venture to recom-
mend that Government be moved to
amend Article 114, so as to include
all machinery used in converting paddy
into rice.

The papers are herewith returned.

O. Lawrence.

By E. M. Baker.

Offg. Collector of Customs.

General Financial Department.
Separate Revenue Branch.

No. 5724 S.R.

32p

From

H. H. Risley Esq. C.I.E.

Secretary to the Government of Bengal.

To

The Secretary to the Government of India.

Finance and Commerce D. P. O.

Calcutta, the 11th December 1896

Sir,

I am directed to submit, for the consideration and orders of the Government of India, the accompanying copy of a letter from the Board of Revenue No. 1041 B, dated the 26th November 1896, and of its enclosures, suggesting that machines for the clearing of ports should be included under the schedule IV of the Indian Tariff Act. The Lieutenant Governor agrees with the opinion expressed by the Board of Revenue.

Yours faithfully,
H. H. Risley
Secretary to the Govt of Bengal

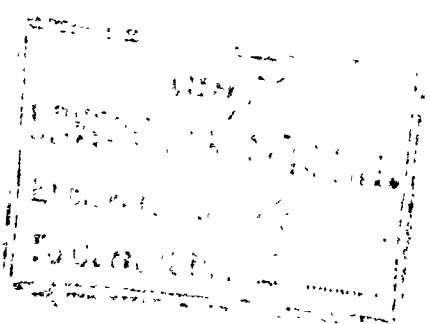
16

RECEIVED
12 DEC 1896
SECRETARY TO THE GOVT OF BENGAL

Copy of a letter, 18th Nov 1896, from the Secretary
to the Board of Revenue, L.P., to the Secretary
to the Government of Bengal, L.P. Dept.

I am directed by the Board of Revenue
to submit the following ^{case} for the consideration
and orders of Government.

2. The Manager of the Aggar Road
Limited, recently imported a grain
cleaning machine manufactured
expressly to be worked by steam power
and the Collector of Customs, Calcutta,
levied thereon a duty of Rs 22-15-00 under
article 14, and Schedule IV of the Indian
Tariff Act, the machinery not being
included in the exemptions. The importer
contends that the functions of a grain
cleaner or crusher and a grain cleaner,
are almost alike, if not precisely the same,
and that the omission of the latter
by its particular name in the list
of exemptions very probably on the
ground



points of view fairly well and 52/2
of the view taken by the Collector.
The Duties on the other hand says that
it does not shell or disengage the
husk from paddy while the paddy
is being unshelled by running over
sifting removes the husk and leaves the
grain of rice and other impurities. The
processes are described from one machine
and the exemption in article 14 (d) applies
therefore only to machines for the former
and not to machines for the latter.
From the description of the machine
given by the Collector of Customs it
appears that it is a machine for
winnowing and sifting rice so as to
separate it from the husk after it has
been husked by cutting. It would thus
not seem to be included under article
14 (d) schedule 18 of the Indian Tariff Act
as stated by the Collector. And as both
the processes for which the two machines
are in kind are necessary for the
6

of converting paid duty into value in a
suitable for the market and there is ⁶⁰ ^{or}
no valid reason which would justify
the taxation of one machine and the
exemption of the other, the Board recommend
that the Government of India should
move to include machines for the
"cleaning" of wool as well as "milling"
in the same article (111)

It is a copy of the correspondence
on the subject as herewith
submitted to Government
for information with
reference to Government
Order No 3555 S. A., dated the 26th June 1870.

1. P. H. H. dated the 30th October 1870.
from the managers, J. & W. B. B.
limited, and the enclosure
Letter No 770, dated the 16th
November 1870, from the Collector
of Customs, Calcutta.

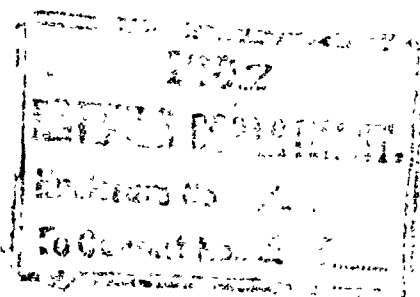
Government of India. 1P
 Finance and Commerce Department.
 Calcutta, the 31st December 1896.

To
 The Secretary to the Government of Bengal,
 Financial Department.

Sir,

I am directed to acknowledge the receipt of your letter No 5924 S.R. dated the 11th December 1896, suggesting that machines for the cleaning of rice should be included in the exemption allowed in No 14(d) of schedule IV to the Indian Tariff Act, in respect of machinery for the milling of rice. The suggestion is made with reference to an appeal preferred by the Manager of the Agwa Bank Limited against the levy by the Collector of Customs at Calcutta of import duty on a grain cleaning machine imported by the Bank.

2. I am to say that in the opinion of the Government of India the process ^{which}



which the machine in question is intended
to perform may be regarded as ^{included}
in the expression "milling of rice" as
used in No 14 (d), and the machine
held to be exempt from duty.

I have the honour to be,
Sir,

Your most obedient servant,

(S^d) J. E. O'Connor

Assistant Secy: to the Govt. of India.

Ordered, that copy of corre-
spondence be forwarded to the Govern-
ments of Madras and Bombay, and
to the Chief Commissioner of Burma.

W. C. C.

Assistant Secretary to the Govt. of India

Government {1897} of Madras.
REVENUE.

Recd.

Regd.

} 1897.

Enclosures

Spare copies

G.O., No. 16, 9th January 1897.

JANUARY.

Duty.

Communicating to the Board of Revenue the decision of the Government of India that machines for the cleaning of rice may be regarded as included in the expression "milling of rice," as used in No. 14 (d) of schedule IV to the Indian Tariff Act and exempted from —.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following letter from J. E. O'CONOR, Esq., Assistant Secretary to the Government of India, Finance and Commerce Department, to the Secretary to the Government of Bengal, Financial Department, dated Calcutta, the 31st December 1896, No. 5489-S.R. :—

I am directed to acknowledge the receipt of your letter No. 5924-S.R., dated the 11th December 1896, suggesting that machines for the cleaning of rice should be included in the exemption allowed in No. 14 (d) of schedule IV to the Indian Tariff Act, in respect of machinery for the milling of rice. The suggestion is made with reference to an appeal preferred by the Manager of the Agra Bank (Limited) against the levy by the Collector of Customs at Calcutta of import duty on a grain-cleaning machine imported by the Bank.

2. I am to say that, in the opinion of the Government of India, the process which the machine in question is intended to perform may be regarded as included in the expression "milling of rice" as used in No. 14 (d), and the machine held to be exempt from duty.

Ordered, that copy of correspondence be forwarded to the Governments of Madras and Bombay, and to the Chief Commissioner of Burma.

(Signed) J. E. O'CONOR,
Asst. Secretary to the Govt. of India.

ENCLOSURES.

From H. H. RISLEY, Esq., C.I.E., Secretary to the Government of Bengal, to the Secretary to the Government of India, Finance and Commerce Department, dated Calcutta, the 11th December 1896, No. 5924-S.R.

I am directed to submit, for the consideration and orders of the Government of India, the accompanying copy of a letter from the Board of Revenue, No. 1041 B., dated the 26th November 1896, and of its enclosures, suggesting that machines for the cleaning of rice should be included under article 14 (d), schedule IV of the Indian Tariff Act. The Lieutenant-Governor agrees with the opinion expressed by the Board of Revenue.

From the Secretary to the Board of Revenue, Lower Provinces, to the Secretary to the Government of Bengal, Financial Department, No. 1041-B., dated Calcutta, the 26th November 1896.

I am directed by the Board of Revenue to submit the following case for the consideration and orders of Government.

2. The Manager of the Agra Bank (Limited) recently imported a grain-cleaning machine manufactured expressly to be worked by steam power, and the Collector of Customs, Calcutta, levied thereon a duty of Rs. 22-15-0 under article 14, schedule IV of the Indian Tariff Act, the machinery not being included in the exemptions. The importer contends that the functions of a rice miller or husker and a grain cleaner are almost alike, if not precisely the same, and that the omission of the latter (by its particular name) in the list of exemptions, very probably on the grounds of superfluity, would not admit of the view taken by the Collector of

Customs. Mr. Baker, on the other hand, says that a rice miller shells, or disengages the husk from paddy, while the grain-cleaning machine, by winnowing and sifting, removes the husk and divests the grain of dust and other impurities. These processes are distinct from one another, and the exemption in article 14 (d), applies therefore only to machines for the former and not to machines for the latter.

3. From the description of the machine as given by the Collector of Customs it appears that it is a machine for winnowing and sifting rice so as to separate it from the husk after it has been husked by milling. It would therefore not seem to be included under article 14 (d) of the Indian Tariff Act, as stated by the Collector, but as both the processes for schedule IV of the Indian Tariff Act, as stated by the Collector, but as both the processes for which the two machines are intended are necessary for the operation of converting paddy into rice in a state suitable for the market, and there is apparently no valid reason which would justify the taxation of one machine and the exemption of the other, the Board recommend that the Government of India may be moved to include machines for the "cleaning" of rice as well as "milling" under article 14 (d).

* Petition dated the 31st October 1896, from the Manager, Agra Bank (Limited), and its enclosures.
2. Letter No. 790, dated the 16th November 1896, from the Collector of Customs, Calcutta.

4. A copy of the * correspondence on the subject is herewith submitted to Government for information with reference to G.O., No. 3555-S.R., dated the 26th June 1896.

From the Manager, Agra Bank (Limited), to the Secretary to the Board of Revenue, Calcutta, dated Calcutta, the 31st October 1896, No. 30-7624.

From the enclosed authenticated copy of Memorandum No. 4627 of 8th August last, of the Collector of Customs, it will be seen that duty has been assessed on a grain-cleaning machine (imported from England) manufactured expressly to be worked by steam power. The reason assigned for assessment is that the machine is not entered or included in the list of exemptions under article 14 of the Indian Tariff Act of 1894. We would beg to submit, for the favourable consideration of the Board, that the function of a rice miller or husker and a grain cleaner, are almost alike, if not precisely the same, and that the omission of the latter (by its particular name), in the list of the exemptions, very probably on the ground of superfluity, would not admit of the view taken by the Collector, and that the amount assessed, viz., Rs. 22-15-0 on the machine as duty paid, may be refunded.

No. 4627.

MEMORANDUM.

[Refers to his Memorandum dated the 6th instant.]

Inform him that the grain-cleaning machine has been correctly assessed to duty under article 14, Machinery not included in the foregoing exemptions.

(True Copy.)

(Signed) H. HESELTINE,
Regr., Finance and Commerce Dept.

CALCUTTA,
8th August 1896.
To the Manager, Agra Bank (Limited).

From E. N. BAKER, Esq., C.S., Officiating Collector of Customs, Calcutta, to the Secretary to the Board of Revenue, Lower Provinces, dated the 16th November 1896, No. 790.

I have the honour to acknowledge receipt of your Endorsement No. 601-B., dated the 9th instant, forwarding for report an appeal from the Manager of the Agra Bank against the levy of duty on a "grain-cleaning machine" and claiming exemption under article 14 (d) schedule IV of the Tariff, on the ground that a "rice mill" and a "grain-cleaning machine" perform functions which are almost, if not precisely the same.

2. In reply I have the honour to state that the former machine shells, or disengages the husk from paddy, while the latter, by winnowing and sifting, removes the husk and divests the grain of dust and other impurities. These processes are distinct from one another and the exemption in article 14 (d) applies therefore only to machines for the former not to machines for the latter.

3. Both processes are, however, necessary for operation of converting paddy into rice in a state suitable for the market, and I know of no valid reason which would justify the taxation of one and the exemption of the other. If the Board concur in this view, I venture to recommend that Government be moved to amend article 14 (d) so as to include all machinery used in converting paddy into rice.

4. The papers are herewith returned.

4 No. 16, REVENUE, 9TH JANUARY 1897.

ORDER—No. 16, Revenue, dated 9th January 1897.

Separate Revenue No. 1.

Communicated to the Board of
Revenue for information and guidance.
(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
Copy to the Resident in Travancore and Cochin, through the
Political Department.

Exd. Shaik Karim.

40 Copies.

First copy sent to Press.

Returned for signature.

Despatched in print.

READ AGAIN G.O. No.
189

DATED

CURRENT No.

ENCLOSURE TO C No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

APPROPRIATE FILED UP BRING UP FOR OPERATOR
IN ORIGINAL.

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
G = Print heading only.

NUMBER OF COPIES
REQUIRED.

Order complete.
Letter only.
Order complete with Letter.