

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 2700

DATED 27th May

[Despatch Abstract.]

Reg^d Messrs. Heishman & Co. to furnish
a list of the articles falling under the category
of "Bureau stores" which they consider should be
exempted from payment of import duty.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
					1275	1/1/17	

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
					474	1/1/17	

Revenue (1897) Department.

CURRENT No. 1362



From

The Secretary to the Commissioner of
Salt, Alkali & Separate Revenue
Madras

Order

This No. 1362

Dated 3rd April 1897

Received

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SUBJECT.

Submitting to Government the report
called for on the petition of Messrs
Leichman & Co., Brewers, Cochin
praying that all brewer's stores
may for the future be either
exempted from Customs duty
or that the amount paid on
them may be refunded in the
form of a drawback and that
all sums already paid by them
may be refunded.

BACK PAPERS.

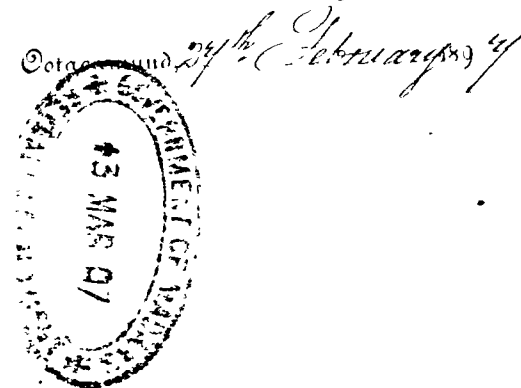
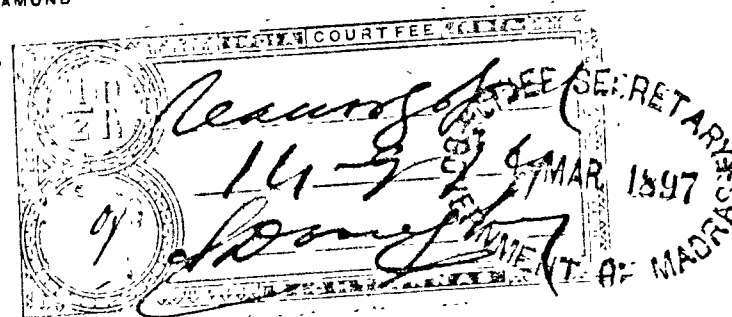
G.O.	No.	Department.	Date
to	1375	8-11-3-97	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

LEISHMAN & CO.
BREWERS,
OOTACAMUND

Milgiri Brewery.



PETITION

To the Chief Secretary
To the Government of Madras
Madras.

REVENUE DEPT.

We, the undersigned, Brewers of Malt Liquors at the Milgiri Brewery Ootacamund and at the Castle Brewery Arungudi, beg to bring to your notice that whereas by the existing Tariff Act imposing a *fac per cent ad valorem* duty on Grape Sugar or "Glucose" and other brewers' stores imported by us for the aforementioned breweries, and whereas there has been no additional tax or duty imposed on foreign ales (i.e. British or foreign) under the existing Tariff Act, we, engaged in a local industry which contributes largely to local taxes including the Government duty of

LEISHMAN & CO.
BREWERS,
OOTACAMUND.

Nilgiri Brewery.

To The Chief Secretary

To The Government of Madras

Ootacamund, 27th February 1897
Madras.

2.

of one anna per gallon on all issues) are now placed at a disadvantage to the extent of the duty levied on the said goods (Grape Sugar or Glucose etc., etc.) as compared with imported Ales; and owing to the famine in Northern India and the consequent scarcity of Indian Barley used by us, we are obliged to import Grape Sugar or Glucose, as also Barley from England. We, therefore, pray that this our case may be taken under consideration by Government with a view to an order being passed that Grape Sugar or Glucose, and all other articles which cannot be bought in the market here, and are imported by us, bona fide for Brewers' use, be allowed to pass through the Customs free of duty, or that a draw-back may be made at the Breweries in Ootacamund and in Arungkhut and that the amount already paid or which may be paid on Grape Sugar or Glucose, and other goods

To The Chief Secretary
LEISHMAN & CO.
BREWERS,
OOTACAMUND
To The Government of Madras
Nilgiri Brewery.
Madras.

Ootacamund, 27th February 1894.

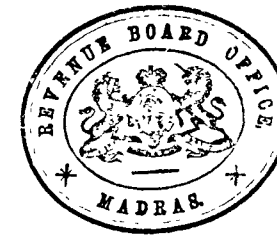
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goods may be refunded to us.

We have the honor to be,
Sir,

Your most obedient Servants,
Leishman & Co.

Edw.



Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 3rd April 1897.

His No. 1362

Read Government Endorsement His No. 1375 -
Revenue, dated 11th March 1897.

Resolution.

The Board begs to submit its remarks on the
petition of Messrs Leishman & Co. referred to it
with the endorsement read above. Messrs
Leishman & Co. request that all brewer's stores
may for the future be either exempted from
Customs duty altogether or that the amount
paid on them may be refunded in the
form of a draw back on receipt at the brewery
and that all sums already paid by them
may be refunded. It is pointed out by them
that the duty on imported ales which was
levied under the old Tariff Act has not been
enhanced.

enhanced and that the recent taxation of
brewers' stores places the local industry
at a disadvantage. To this may be added
the fact that the tariff rate of duty on
imported ales was and is the same as the
excise rate charged on issues from the
local Breweries. The point is a strong one
and in view of these facts and of the desirability
of encouraging local industries of this kind
the Board begs to support Messrs Leishman
of request. It may be observed, —
however, that hops are already exempted
from taxation under item No 3 of schedule
IV of the Tariff Act. The Board begs to
suggest that Messrs Leishman & Co be
called on to submit a list of the —
articles which they consider should be
exempted for examination if government
is disposed to take action on their request.

(True Extract)

Yours faithfully

Assistant Secretary

To
The Secretary to Government, Revenue Department
with the petition returned

The Hon. Mr Bliss C. J. E.

C. No 3178

For orders:

Messrs Leishman and Co
request that 'Grape Sugar' or
'Glucose' and all other articles
imported by them bona fide for
brewers' use may be allowed to
pass through the Customs House
free of duty or that a drawback
may be allowed at the Breweries
and that the amount already
paid or which may be paid by
them on 'grape sugar' or 'glucose'
and other goods may be refunded
to them. They point out that the
imposition of the five per cent
ad valorem duty on these articles
while the duty on imported ales
has not been enhanced, places
the local industry at a disadvantage
to the extent of the duty levied on
the articles in question and that
owing to ^{it barley} the scarcity in Northern India
they are obliged to import 'Grape
Sugar' or 'Glucose' and also Barley
from England.

2. The Board supports Messrs
Leishman and Co's request and
points out an additional argument
in

22/5/97

in support of it, viz, the fact that the tariff rate of duty on imported ales was and is the same as the excise rate charged on issues from the local breweries. If the Govt is disposed to favourably consider the request the Board suggests that Messrs. Leishman & Co should be called on to submit a list of the articles, which they consider should be exempted, for examination.

3. Attention is invited to para 2 of the Govt of India letter in G.O. No. 505 D/1. 8. 95 in which the Govt of India states "It has repeatedly been held to be not in accordance with sound principle to classify an article for the purpose of the tariff in accordance with the declared object of its importation; indeed it is obvious that in the case of an article which is used and useful for more than one purpose its classification, if the declared object of importation were to be the test, might change from day to day". The Govt of India accordingly declined to exempt from

from duty Nitrate of Soda imported to be used as manures and invited attention to Sir James Westland's speech in which the principle which should govern such cases was set out. He states "We cannot allow a paper manufacturer to claim an exemption for his importation on the ground that he requires it for the working of his paper ~~machines~~ machines and tell all other importers that because they are not paper manufacturers they must pay duty. It is not therefore the mere fact that an article is to be used with or fitted into a place in ~~a~~ a machine that gives it its claim to exemption but the fact that in ordinary practice that and no other is the purpose for which the article is imported and used; and that the article is such and of such special character that on its importation it may be at once presumed that use as part of an exempted piece of machinery is the purpose for which it is required".

4. Submitted that the articles for which exemption is now applied

for do not satisfy the conditions
above set forth and that the
Govt. of India is not therefore
likely to sanction their exemption
from duty.

5. For orders as to whether in these
circumstances it is necessary to
call for a list of the articles in
question as suggested by the Board
of Revenue.

I submit Govt. No. call for
this list. After its receipt Govt.
will be in a better position

AR. to determine whether the
22.5.97 can be granted. Let me in
the rule apply. Though it may
not be possible to get an exemption
in all it may be for some of the items
therein.

12/18/97

But what can be used for, but for brewing?
Bd

25/7/97

Draft to.
11/15/97

27/7/97

Read C. No 3178

G.O. No. 2400 of 27th May 97
Messrs. Leishman & Co. will be
requested to furnish a list of the articles
falling under the category of
"Brewers stores" which they consider
should be exempted from payment
of import duty.

12/15/97

AR.
26/5/97
From orders
To Messrs. Leishman & Co.
Copy to the Board of Rev. (Seps. Rev.)
26.9.1.97

When given for copying _____
 When copied _____
 When examined _____
 When signed _____

189

READ AGAIN G.O., No
 189

DATE

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

N.B.—

A = Copy in full.
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Glucose—The name given to grape and starch
 Sugar by M. Dumas. Grape Sugar—A Sugar so called from its being
 produced in the grape, but it also occurs in
 many other fruits and its forms the crystalline
 portion of honey. A great quantity of grape sugar
 now prepared from starch. The formula of
 grape sugar is $C^{12}H^{22}O^{11}$. Starch Sugar—The expression Starch Sugar is not
 to be found in D. Wres. dictionary. Detailed in-
 formation regarding starch is given in it but
 only the various processes of its manufacture. There
 is nothing at all about its uses.

"Starch is a white pulverulent substance composed
 of microscopic spheroids, which are bags containing
 the amylaceous matter. It exists in a great many
 different plants, and varies in the form and
 size of its microscopic particles. Three kinds of
 starch have been distinguished by chemists,
 viz. of wheat, that called inuline and lichen-
 starch. These three agree in being insoluble
 in cold water, alcohol, ether and oils, and
 in being converted into sugar by either
 dilute sulphuric acid or diastase. The
 main difference between them consists in their

