

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 3244

DATED 28th June.

[Despatch Abstract.]

In the matter of petition from Messrs Parry & Co. Claiming remission on wastage of spirit issued from the Vellakuppam distillery, requesting the Board to state the actual wastages ascertained between the Vellakuppam distillery and Cuddalore Old Town &c.

BACK PAPERS.

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

FURTHER PAPERS.

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

Revenue Financial (1897) Department.

CURRENT No. 2391

From Messrs Parry & Co.,
Madras.

Order

No.

Dated 21st May 1897

Received 25.5.97

Registered 26.5.97

Enclosures 15

Spare copies

SUBJECT.

Forwarding copies of
Correspondence re: their
claims for remission on
wastage of spirit issued
from the Mellicoopum distillery

12. 26/5/97

BACK PAPERS.

G.O.	No.	Department.	Date.

The Hon Mr Bliss C. J. E.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

When one comes to look at it, it seems absurd that a wastage allowance of up to 5% should be allowed for a portion of a mile over 10 miles & no increase up to 200 miles. I incline to think that no allowance should be given between the distillery & the delivery point - What have been the actual wastages sustained over this distance? Apparently the test has been made at the latter place from which they can be stated. If the wastage was indisputable how much is due to distance really being over 10 miles whereas it was taken as under 10 miles?

G.O. 123767 of 16th Sept 96

Class E

11/10/97

C 15/6/97

C. No 439/

For orders:-

In 1890 Messrs Parry and Co claimed certain remissions on account of wastage of spirit issued from the Nellikuppam distillery. The Board ~~formerly~~ stated that it was competent to reduce the rates allowed for wastage under rule 16 of the Distillery and Warehouse Rules as the rates therein prescribed were "maximum rates".

2. In 1896 the Board having felt a doubt as to whether the above interpretation was correct referred the question for the orders of Govt. The Govt. expressed the opinion that the rules should be taken to mean that the actual wastage should be allowed for subject to the maximum and that the Board was not competent to reduce the rates at its discretion.

Under this ruling the Board allowed for actual wastage in the case of consignments issued since 1893 but not for the previous years.

Messrs.

3. Messrs Parry & Co points out to the Bd. that they should be granted the concession in case of consignments issued since 1890. But the Board states as follows:-

"It does not consider it expedient to give retrospective effect to the new interpretation of Rule 66 contained in G.O. No 3707 of 16.7.96 so as to provide for an allowance of 5 p.c. for wastage during transit from the Mellikuppam Distillery to Cuddalore in the case of the transactions in question which took place more than 3 years prior to the Govt. order. The wastages were excessive and though they would have to be allowed under the present ruling of Govt., this would not be the case were Mellikuppam a mile nearer Cuddalore. It consequently considers that the case is not one calling for a revision of accounts for more than 3 years".

4 The question for consideration is whether, seeing that under the ruling (of Govt.)^{Oct 1896} Messrs Parry and Co are entitled to the claim the lapse

lapse of time should stand in the way of their getting a refund of the excess duty paid by them.

Under any circumstances the period must not be back beyond 3 years. the usual limitation period.

M/4/97.

C. No 4391

G.O. Misc. no. 32 44 of 28th June 97.

Before passing final orders on Messrs Parry and Co's petition read above, the Govt desires to be informed as to what have been the actual wastages ascertained between the Mellikuppam distillery and Andadne old town. Of the wastages now in dispute, it should be reported how much is due to ^{between the two places} distance really being over ten miles.

2. A copy of the statement of refunds & remissions disposed of in B. P. Misc No 331 of 28th Jan 97 should be furnished for the information of Govt.

11/8/97.

The B. P. of Reue (Dep. Reue) }
with C. No 4391 to be returned }

Note

The information is not available in records forwarded by Messrs Parry and Co.

26.2.2.97