Revenue (1897) Department.

PRESS SERIES.

G.O., No. 388-389

DATED 26th May 1897.

[Despatch Abstract.]

Tariff duty.

Ordering that a letter be despatched to the Govt. of India requesting the exemption from — of a certain machinery for the treatment of tobacco imported by Messrs. Oakes & Co., Madra

Letter. Requesting that a certain machinery for the treatment of tobacco imported by Messrs. Oakes & Co., Madras may be exempted from tariff duty under article 14 (k) of schedule IV of the Indian Tariff Act III of 1896.

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 (1897) Department.

CURRENT No. 3441

GOVERNMENT OF MADRAS
26 APR 97

Order

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

Mis No. 1546

Dated 16th April 1897

Received 26-4-97

Registered 27-4-97

Enclosures/

Spare copies

SUBJECT.

Recommending to Government the exemption from duty of machinery imported for the manufacture of tobacco.

16.4.97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Particulars of Machinery to be worked by Power, imported by Gahes and as (below)

Per S.S. "Rewa" 19th February 1897.

1 Combined Pressing and Cutting machine for Tobacco with fast and loose driving pulleys and accessories = Total Invoice Cost £ 68-18-8d.

Per S.S. Matiana 5th March 1897

Bunching and other machines, moulds. Tables or being component parts of machinery to be driven by power. Total Invoice cost £3013-18-9d.

(True Copy)

Edmund Beckett
Assistant Secretary.

REVENUE BOARD OFFICE
MADRAS

Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 14th April, 1897.

Mis No. 1546.

Read the following petition from Messrs Cohen and Co Madras dated 13th April 1897

"We have the honour to bring to your notice that we have recently imported certain machinery to be driven by power on which we have (under protest) paid the ad valorem duty demanded by the Collector of Customs and beg now to respectfully submit that under the Tariff Act XI of 1878 as amended by Act No. VIII of 1896 such machinery, although not specifically mentioned in such act should be exempted from duty.

The machinery (as specified below) has been imported by us for the treatment of tobacco and can only be worked by power and not by hand and as such we think it is entitled to exemption from duty as the machinery specified in section No. 14 of Schedule IV of such

: exempted.

We cannot see from the terms of the Act why machinery intended for the treatment of Tobacco, should be assessed for duty while that for treatment of cotton, jute, hemp and other fibres, milling of rice and in fact all the exemptions specified in Sub-Sections (a) to (e) should be admitted free. The only reason we can imagine for the non-inclusion of the machinery just imported by us is that at the time the Act was passed no such machinery was known.

We may also point out that the Government of India has displayed its desire to foster the Indian Tobacco industry by specially exempting from duty all imports of raw Tobacco and this being the case, we cannot but suppose that it would similarly encourage manufactures by allowing them to import the necessary machinery free of duty in the same way as other machinery is permitted to enter the country.

We trust the Board of Revenue will be pleased after consideration of the foregoing, to sanction the admission of machinery free of duty. Any further information as to the machinery which the Board may desire will be at once placed at their disposal."

Resolution

Submitted for favourable consideration.

The fact that Messrs Oakes and Co find it worth while to set up such expensive machinery shows the business to be a most important one and the Board considers that any machinery likely to promote the manufacture of articles capable of being exported, should be exempt from duty.

(True Copy and Extract)

Assistant Secretary

To The Secretary to Government, Revenue Department.

22/4/97

389-391
26-5-9

NOTE FOR THE Secretary

This may now close, I suppose

Yrs. Macpherson

C. No 3441

G.O. ~~No~~ No 388 of 26th May 1897.

Read the Mins: of Cl. Sept: Rec: No 49.

ordered that the following letter be despatched to the Govt: of India.

27/5/97.

Read the Mins: of Rene (Sp: Rene) Sept: Rec: No 49. dtd. 12-7-97

No 389. 30/7

To The Secy: to the Govt: of India, Dept: of Fin: & Com:

Sir, dtd. 12-7-97

I am directed to submit the following case for the orders of the Government of India:-

~~In February last~~ ~~M/s~~ Oakes and Co., a ~~firm~~ Company trading in Madras, imported certain machinery to be driven by power for the treatment of tobacco. The Collector of Sea Customs, Madras, having levied ad valorem duty thereon, the ~~firm~~ Company paid the same under protest and has now applied that the machinery in question ~~belong~~ lying in ~~the~~ Customs may be exempted from duty under ~~Section~~ Article 14, Schedule II of the Indian Tariff

air. 21.5.97

25/5/97

Sept: Rec: No 50.

His averments ~~that~~ thing that the distinction between firms and companies is rarely or never observed in depts, though I have frequently pointed it out HS

20/5/97
25/5/97

Tariff Act. The ~~firm~~ Company points out that it is not clear why machinery intended for treatment of tobacco should be treated differently from machinery imported for treatment of cotton jute, Hemp or other fibres, milling of rice &c all of which ~~are~~ imported free of duty under the ~~section~~ article of the Schedule quoted above. I am directed to forward a specification of the machinery furnished by the ~~firm~~ Company and to state that in the opinion of H. E. the Governor in Council ~~the contention of~~ is contended for by the ~~firm~~ Company is well founded. I am accordingly to request that the Govt. of India may be moved ~~to~~ to exempt the machinery in question from payment of duty under ~~section~~ Art. 14 (b) of Schedule II of the Indian Tariff Act, III of 1896. In this connection I am ~~to invite~~ [illegible] ~~attention to the speech of the Hon'ble J. Westland at the meeting of the Supreme Legis-lative Council held on the 27th December 1894 and~~ to state

The machinery in question should be exempted. That ~~[illegible]~~ Parker & Co. Ld. find it worth their while to import a set of such valuable machinery shows that the trade is important and as their ~~trade~~ business is largely an export & is increasingly having [illegible] [illegible] increasingly [illegible] H. E. the G. in C. thinks that any possible encouragement should be given to the ~~firm~~ Company

state that the local industry in the manufacture of tobacco is ~~an~~ expanding ~~one~~ and ~~requires to be encouraged~~ valuable and that the exemption which is asked for is based on the Economic principle contended for ~~in~~ by Sir J. Westland in his Speech at the meeting of the Supreme Legislative Council held on the 27th December 1894.

[illegible signature]

20/2

Wk 21-5-97

Government {1897} of Madras.

REVENUE.

Recd.
Regd.
} 1897.
Enclosures
Spare copies

G.O., No. 388, 26th May 1897.

MAY.

Tariff duty.

Ordering that a letter be despatched to the Government of India requesting the exemption from — of a certain machinery for the treatment of tobacco imported by Messrs. Oakes & Co., Madras.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 1546, dated 14th April 1897:—

Read—the following petition from Messrs. OAKES AND CO., Madras, to the Secretary to the Board of Revenue (Separate Revenue), dated 13th April 1897:—

We have the honour to bring to your notice that we have recently imported certain machinery to be driven by power on which we have (under protest) paid the *ad-valorem* duty demanded by the Collector of Sea Customs and beg now to respectfully submit that under the Tariff Act XI of 1878 as amended by Act No. VIII of 1894, such machinery, although not specifically mentioned in such Act, should be exempted from duty.

The machinery (as specified below) has been imported by us for the treatment of tobacco and can only be worked by power and not by hand; and as such we think it is entitled to exemption from duty, as the machinery specified in section No. 14 of schedule IV of such Act is exempted.

We cannot see from the tenor of the Act why machinery intended for the treatment of tobacco should be assessed for duty, while that for treatment of cotton, jute, hemp and other fibres, milling of rice, and in fact all the exemptions specified in sub-sections (*a*) to (*o*), should be admitted free. The only reason we can imagine for the non-inclusion of the machinery just imported by us is that, at the time the Act was passed, no such machinery was known.

We may also point out that the Government of India has displayed its desire to foster the Indian tobacco industry by specially exempting from duty all imports of raw tobacco, and this being the case, we cannot but suppose that it would similarly encourage manufacturers by allowing them to import the necessary machinery free of duty in the same way as other machinery is permitted to enter the country.

We trust the Board of Revenue will be pleased, after consideration of the foregoing, to sanction the admission of machinery free of duty. Any further information as to the machinery which the Board may desire will be at once placed at their disposal.

ENCLOSURE.

PARTICULARS of Machinery to be worked by power, imported by Oakes & Co. (Limited).

Per S.S. "Rewa," 19th February 1897.—One combined pressing and cutting machine for tobacco with fast and loose driving pulleys and accessories. Total invoice cost £68–18–8.

Per S.S. "Matiana," 5th March 1897.—Bunching and other machines, moulds, tables, &c., being component parts of machinery, to be driven by power. Total invoice cost £3,013–18–9.

Resolution—Mis. No. 1546, dated 14th April 1897.

Submitted for favourable consideration. The fact that Messrs. Oakes & Co. find it worth while to set up such expensive machinery shows the business to be a most important one. The Board considers that any machinery likely to promote the manufacture of articles capable of being exported, should be exempt from duty.

(True Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department.

ORDER—No. 388, Revenue, dated 26th May 1897.

Separate Revenue No. 49.

Ordered that the following letter be despatched to the Government of India.

(True Extract.)

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

To the Board of Revenue (Separate Revenue).

Exd. T. K. Narayana Aiyangar.

30 Copies.

1897.

FINANCE AND COMMERCE DEPARTMENT.

From

The Government of Fort St. George.

Recd.	1897.	*Enclosures*
Regd.		*Spare copies*

Letter No. 389, 26th May 1897.

MAY.

REQUESTING that a certain machinery for the treatment of tobacco imported by Messrs. Oakes & Co., Madras, may be exempted from tariff duty under article 14 (*p*) of schedule IV of the Indian Tariff Act III of 1896.

REVENUE DEPARTMENT.

From

The Honourable Mr. G. STOKES, I.C.S.,
Acting Secretary to the Government of Madras,
Revenue Department,

To

The SECRETARY to the GOVERNMENT OF INDIA,
Finance and Commerce Department,

Dated Ootacamund, 26th May 1897.

Sir,

I am directed to submit the following case for the orders of the Government of India.

Separate Revenue No. 50.

Oakes & Co. (Limited), a company trading in Madras, imported certain machinery to be driven by power for the treatment of tobacco. The Collector of Sea Customs, Madras, having levied *ad-valorem* duty thereon, the company paid the same under protest and has now applied that the machinery in question may be exempted from duty under article 14, schedule IV of the Indian Tariff Act. The company points out that it is not clear why machinery intended for treatment of tobacco should be treated differently from machinery imported for treatment of cotton, jute, hemp or other fibres, milling of rice, &c., all of which are imported free of duty under the article of the schedule quoted above. I am directed to forward a specification of the machinery furnished by the company and to state that, in the opinion of His Excellency the Governor in Council, as contended for by the company, the machinery in question should be exempted. That Oakes & Co. (Limited) should find it worth their while to import and set up such valuable machinery shows that the trade is important, and as their business is largely now and is increasingly becoming an export one, His Excellency the Governor in Council thinks that every possible encouragement should be given to the company. I am accordingly to request that the Government of India may be moved to exempt the machinery in question from payment of duty under article 14 (*p*) of schedule IV of the Indian Tariff Act III of 1896. In this connection I am further to state that the local industry in the manufacture of tobacco is expanding and valuable, and that the exemption which is asked for is based on the economic principle contended for by Sir J. Westland in his speech at the meeting of the Supreme Legislative Council held on the 27th December 1894.

I have the honour to be,
Sir,
Your most obedient servant,

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

Exd. T. K. Narayana Aiyangar.

20 Copies.