

Revenue (189) Department.

MISCELLANEOUS SERIES.

G.O., No. 694

DATED 6th Feb. 97

[Despatch Abstract.]

Approving the recommendation of the
Board of Revenue that ^{messrs} John and Leonard should
be severely reprimanded for their careles-
-ness in the matter of the consequences
of salt exported to Calcutta.

BACK PAPERS.

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

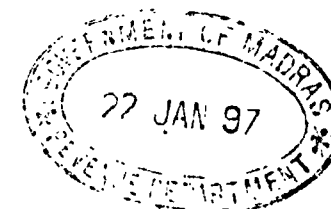
FURTHER PAPERS.

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

Revenue (1897) Department.

CURRENT No. 527

Mr. Hon. Mr. B. S. S. E.



From

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

For Orders

In regard to certain consignments of salt
exported from the Madras Depot to Calcutta,
the certificate issued ^(vide form on page 504 of G.O. No 643 dated 30-7-96) did not show that duty
should be collected as the port of import on
salt landed in excess of 95 per cent of the
quantity removed from the Salt factory. Hence
the consignments were passed free. The
quantity removed from the factory, the quantity
removed under a free pass at Calcutta and
the duty on the excess quantity landed are
shown in the statement flagged 4.

2. The amount lost to Govt. was Rs 4,070-20,
but as the quantity landed was not weighed,
and the figure in col 4 of the statement
was based ^{merely} on the statement of the exporters,
and as also some allowance should be made
for wastage during transit, the Board estimates
the loss ^{of duty} due to Govt. at Rs 2,500 only.

MisNo. 111

Dated 5th January 1897

Received 22nd

Registered 22nd

Enclosures 4

Spare copies

SUBJECT

Reporting to Government for orders
certain irregularities committed by
messrs S^t John and Everard in
connection with certain exports of
duty-paid salt to Calcutta.

C-2/2/97.
R. 3/2/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

3. The officers responsible for the loss are stated to be Messrs St. John and Everard, whose explanations are filed with the current. The mistake appears to have arisen from the fact that printed forms of the certificate were not supplied at the time, and in making manuscript copies, the note regarding the retention of duty was omitted.

4. In consideration of the good work done by both the Officers, the Board recommends that they may be merely reprimanded.

20/1/97
K.S.
29/1/97

11/3/1/97

They may consider themselves uncommonly lucky.

3/2/97

G.O. No. 69446 7th Feb. 97. Draft No.

11/4/2/97

The Board's recommendation contained in its Progress read aloud - that Messrs St. John and Everard should be reprimanded for their carelessness in the matter of the consignments of Salt exported to Calcutta - is approved.

To the Board (S.D.) 28.9.2.97
Lis. from order with 3 cels.

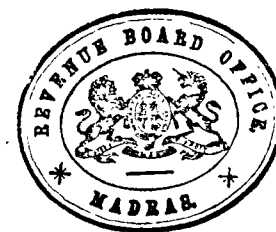
2/5/2/97

Enclosure A.

Name of Exporter	Name of Ship	Quantity removed from the depot for export	Quantity landed at Calcutta for which a free pass was issued by the Customs Collector at the port of import and should have been	Quantity landed in excess of 95 percent per hundred on the spot in column 3 for which duty should have been collected at Calcutta	Duty at Rs. 2 8. 4	Quantity in column 3 which has been collected at Calcutta	Officers responsible for the loss	Remarks.
1	2	3	4	5	6	7	8	
Messrs. A. B. & C. of Calcutta	Not known - Mr. E. J. was the ship's master	2100 -	2100	105	262	8	Mr. C. W. P. S. G. G. G.	
do	S. R. Deshpande	3500	3500	175	437	8	do.	
do	S. S. Kulkarni	4400	4400	220	550		Mr. T. G. Everard	
do	S. S. Kulkarni	5700	5700	270	675		do	
do	S. S. Kulkarni	8007	8007	400 7/20	1000 14		do	
Messrs. B. & C. of Calcutta	do	60	60	3	7	8	do	
do	Goorkha	708	708	35 2/5	88	8	do	
do	Culna	270	270	13 1/2	33	12	do	
do	Dilwara	2800	2800	140	350		do	
do	Dumera	2000	1994 x	94	235		do	
do	Nairung	500	500	25	62	8	do	
do	Shroca	3000	3000	150	375		do	
do	Nigam						do	
Total		32,745	32,739	1631 1/4	4078	2		

Enclosed herewith
Assistant Secretary

7/11/97



Proceedings of the Board of Revenue

(Separate Revenue),

Dated 5th January, 1897.

His No. 111

Read letter from C.W.P.S. John, Esq. Assistant Commissioner, Balasore Sub Division No. C. 75 dated 6th November 1896.

Resolution.

Between September 1893 and August 1894 Messrs Arbuthnot & Co and Messrs Biny & Co exported certain consignments of duty paid salt to Calcutta as detailed in Enclosure A to these Proceedings. As provided in rules 3 & 5 of the rules for the export of salt to British Indian ports approved of in Government Order No. 448 Revenue dated 9th June 1886 the usual drawback of 5 per cent was allowed to the firms on completion of shipment and intimation in certificate A appended to the rules was given.

given in each case by the Inspector, Madras
Depot Circle to the Customs Collector at Calcutta
in order that the latter officer might levy
duty on all salt landed in excess of 95 per-
cent of what was removed from the salt
factory. At this period, however, printed
forms of the certificate referred to above were
not supplied to Inspectors and in giving this
information the Inspectors concerned, Messrs
S. John and Everard, omitted to add the
note printed at the foot of it owing to
which the Customs Collector, Calcutta, mistook
the certificates accompanying the several
consignments for certificates of payment
of duty on the entire quantity of salt exported
under them and allowed them to be removed
under a free pass. The result was that the
exporters in the cases under reference removed
32,745 maunds of salt on payment of duty
on only 95 per cent of that quantity. Part,
no doubt, of the remaining 5 per cent is accounted
for

for by wastage in transit but some portion -
(probably about 3 per cent) must have passed
into consumption without payment of duty. The
facts did not come to the notice of the Board until
December 1895 when they were accidentally
elicited in the course of enquiries made in
another connection. The Customs Collector, Calcutta,
was then addressed on the subject and explained
that owing to the fact that the certificate -
contained no information as to the amount of
additional duty to be levied, if any, he
followed the instructions given to him by
the Board in 1888 in respect of a consignment
of salt shipped to Calcutta by Messrs
Hall Wilson & Co of Cocanada. In that particular
case Messrs Hall Wilson & Co agreed to waive
all claims to wastage allowance in order
to avoid the reweighment of their salt
at Calcutta and the Board, therefore,
requested the Customs Collector at Calcutta
to pass the consignment duty free at
that Port without reweighment. As the

Omission

omission on the part of Messrs S^t John and
Everard to comply with the rules has
thus resulted in loss to Government which
the Board roughly estimates at Rs 2500 (duty
on about 3 per cent of the quantity shipped
the Board called upon them to explain why
they should not be made pecuniarily responsible.
Their explanations are herewith submitted,
and although the Board cannot accept them
as satisfactory it will, in consideration of
the fact that both of them are otherwise -
careful and deserving officers, recommend
to Government that they be merely reprimanded
severely for their carelessness. They probably
were not aware of the fact that the wastage
on such shipments may be expected to be
a long way short of the allowance. The Board
has no accurate information on the subject -
itself at present but it finds that shipments
in bulk from Bombay waste about 2 per cent
and it thinks it probable that the rate
would be higher for shipments in bags. It
therefore

places the probable loss to Government
at Rs 2500.

(True Exhaer)

Samuel Millett
Assistant Secretary

To

The Secretary to Government.

Revenue Department

with 2 papers to be returned.

21/1/97

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

189.

READ AGAIN G.O. No. _____ DATE _____
 189 ,

CURRENT No. _____

ENCLOSURES TO O. No. _____

ORDER OF GOVERNMENT A A A A A A A

LETTERS OF GOVERNMENT

STATEMENT WITH DUTY

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

N.B.—
 A = Copy in full.
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