

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 736-7

DATED 8th February
1897.

[Despatch Abstract.]

Addressing the Govt of India for an authoritative ruling as to what stones should be classified as precious stones and pass free under art. 89 of Schedule IV of the 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.
7/15/97							

Revenue (1897) Department.

CURRENT No. 162.

Mr Hon. Mr. Bliss C. J. E.



Order No. 736, 41
8 Feb: 1897

From the Secretary to the Commissioner, Salt, alkali and Separate Revenue Madras

Tris No. 166

Ordered that the following letter be forwarded to the Govt. of India.

To the Board (S. O.) Dec. 11-2-97

Letter no. 737
Secretary to the Govt. of India.

Dept of Finance and Commerce.

Dated 15th January 1897

Received 28th

Registered 29th

Enclosures 3

Spare copies

SUBJECT

I am directed to forward for the Submitting to Government
order of the Govt. of India
copy of S. O. no 166 dated 15-1-96 letter from the Collector of
suggesting that an authoritative ruling be Customs, Madras, re-
may be laid down as to what stones being the question what stones
should be classified as precious stones are to be classified as precious
and passed free under article 89 of stones, and passed free under
Schedule IV of the Tariff Act III of 1896. No 89 of Schedule IV of the Tariff
2. The practice appears to be different, with the request that a
reference be made to the Govern-
at Bombay and Calcutta.
ment of India to secure uniformity
of classification in the 3 Presidencies

BACK PAPERS.

In the former all stones made valuable by cutting and polishing are treated as ^{precious stones,} ~~valuable~~, while in the latter only those enumerated in a list of which copy is enclosed, are so treated. In this Presidency the Collector of Sea Customs levied Customs duty ~~on~~ under article 117 of the Schedule above referred to on bloodstones and Sardonyx which had not been set; but the importers claim refund of the duty already paid on the ground that the stones are precious stones unset.

3. I am therefore to request that an authoritative ruling may be laid down on the subject.

Thru this Bombay ruling make
 with a precious stone or
 a bloodstone.

KD
 4/2/97

15/2/97

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Statement of Precious Stones

Diamonds
 Rubies
 Pearls
 Garnets
 Opals
 Sapphires
 Amethysts
 Aqua Marines
 Topaz
 Chrysoprase
 Sardonyx
 Emeralds
 Lapis Lazuli
 Jacinth
 Gargoon

Turquoises
 Alexandrite
 Sardo
 Bloodstone
 Cornelian
 Cairngorms
 Cats-eyes
 Peridot
 Moonstone
 Beryl
 Cymophane
 Cerenturine
 Diamonthoned
 Malachite

Edmund Millett
 Assistant Secretary

2/3/97
 26/1/97

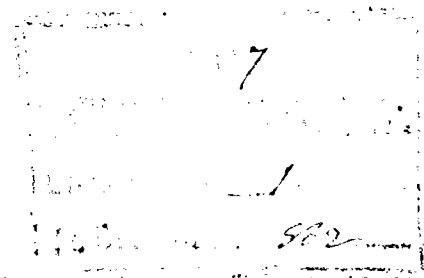
Copy of letter from the Collector of Land Revenue,
Customs and opium, Bombay, No C/19598
of 98 dated 15th December 1896. to the Collector
of Sea Customs, Madras.

"In reply to your letter No 6334 G,
dated the 18th instant, I have the honor
to state that all stones that are made
valuable by cutting and polishing
are classed as precious stones and passed
free at the Bombay Custom House".

Edmund Smith

Assistant Secretary

26/1/97
23/1/97
27/2/97



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8/2

Copy of letter from the officiating Collector
of Sea Customs, Calcutta to the Collector
of Sea Customs, Madras No 7064 dated
17th December 1896.

"With reference to your letter No
6333 G, dated the 18th instant, I have
the honor to state that the practice
in this office has hitherto been to class-
sify all the Stones enumerated in
the annexed statement as precious
stones. A few months ago, however,
the matter was reconsidered with
reference to the practice prevailing
in Bombay, and orders were then
passed that certain Stones (agate
^{onyx, Sardonyx, moonstone, and cairngorms and bloodstones}
or Cornelian) should be classified
under Article 117 and Malachite under
104 of Schedule IV of the Indian Tariff
Act 1896."

Edmund Sellett

Assistant Secretary

2/38
26/1/97

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822



Proceedings of the Board of Revenue

(Separate Revenue),

Dated 15th January 1897.

No. 166 Meib.

Read the following letter from the Collector of Sea Customs, Madras No 88 G dated 16th January 1897:-

"I have the honor to refer the following for the orders of the Board.

*Bloodstones
and Sardonix

2. Messrs Rungawatha Tanker and Sons of Madras recently imported certain stones* of the value of £ 3-10-6; of various shapes, such as Shield, oval and round, to be set in jewellery to be locally manufactured, and as they did not appear to this office to come within the class of "precious stones" mentioned in item 89, Schedule VI, of the Tariff Act III of 1896, they were assessed to duty under item 117 ibid.

3. Messrs Tanker and Sons now apply for a refund on the ground that

that they are exempt from duty as stones. unset. The question to be determined is, what are precious stones? Is the term applicable only to stones that have an intrinsic value, owing to their rarity and brilliancy or to all stones which are made precious by cutting and polishing, and intended to be used as jewellery.

I forward for the information of the Board Copies of letters I have received, in response to a reference made by me on the subject, from the Customs Collectors of Bombay and Calcutta. It will be seen that ^(a) Bombay Custom House considers all stones precious that are made valuable by cutting and polishing while Calcutta gives a list of those which it considers precious without assigning any reason for doing so. As the practice at all three ports is not uniform, I beg to suggest that the Government of Madras may be addressed in view to the Government of

(a) Letter No C/19578
dated 15-12-96.
(b) Letter No 7064
dated 17-12-96
with enclosures

of India being moved to declare what stones should be classified as "precious" and passed free under item 89 of the Tariff so as to obviate future references."

Resolution

Submitted to Government with a request that the Government of India may be asked for a ruling on the subject so that the assessment of these stones may be uniform in the ports of Calcutta, Bombay and Madras.

(True Copy and Extract)

Edmund Mallett

Assistant Secretary

To the Secretary to Government,
Revenue Department

Copy .. Collector of Sea Customs, Madras.

2/28/97
26/1/97