

Revenue (1897) Department.

ROUTINE SERIES.

G.O., No. 789

DATED 22 April

[Despatch Abstract.]

*Disposing of petition from Messrs. Wren
Bennet & Co., Madras, under para 2
of Petition (C. Rules).*

BACK PAPERS.

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

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Revenue (1897) Department.

CURRENT No.

3153

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*Wm Bennett
22/4/97*

Order R No: 789 d/22 April 1897
Para 2 C. Rules

From Messrs Wm Bennett & Co. Madras

No.

Wm Bennett

Dated to be } April 1897
Received to be }
Registered to be }
Enclosures 1
Spare copies

*Wm Bennett
22-4-97*

Wm Bennett

SUBJECT.

Appealing against the arbitrary valuation for duty, by the Collector of Sea Customs, of certain watches.

To Messrs Wm Bennett & Co. 27-4-97

note from the last para of the petition it is evident that it is intended for the purpose of Rev & not for Govt

*Wm Bennett
14/4/97*

The Madras Import

MEASRS. WRENN, BENNETT AND CO. WRITE TO US AS FOLLOWS:—

"SIR.—We noticed with much satisfaction a *réclutative* in your issue of the 31st March to the effect that the Board of Revenue had ruled, at the instance of the Madras Trades Association, that the value of goods for the purposes of assessment for Import Duty should not be arbitrarily fixed by the Customs officials, but that such value should be assessed as per invoice price, plus freight, &c. On the 31st March we addressed the following letter to the Collector of Sea Customs, Madras:—

We have the honour to send you enclosed a certificate which we have extracted from the *Mandate* issued yesterday. From this it would appear that the Board of Revenue has ruled that the real value of goods for purposes of assessment for Import Duty is actual invoice value plus freight &c. I am sorry to say that on the 20th January we cleared a parcel of watches from the Custom House of Messrs. *S. Hancock*. These watches were supplied to us by Messrs. *W. & A. G. London*, their net charge on or to the same being £3.13.8. We declared the value at Rs. 65, thereby allowing for a sufficient margin for freight, &c. Nevertheless, the goods were appraised by your appraisers at the supposed market value of Rs. 116, and we were condemned to pay duty on this enormously increased assessment. We had sold some of the watches at had no alternative but to pay the duty demanded, and this we did, but *under protest*, as per our letter of the 20th January. We now beg to enquire whether, on having regard to the Board of Revenue's ruling on similar questions, you are prepared to refund us the amount of duty which appears to have been overcharged on these watches. There has been no far as we know, no fresh legislation on the subject of Import Duties, and it therefore appears to us that it is now illegal to assess imports at suppositional market value, it was equal to the actual January 1886.

In reply to the above quoted letter, the Collector writes to us as follows :—

In reply to their letter of 31st March, 1897, has the honour to inform them that no such ruling, as was mentioned in the cutting from the *Madras Mail* sent by them, has been received from the Board's office, and it is open to them to appeal to the Board, if they are so advised.

You will see from this that the Collector categorically states that *no such ruling* as that mentioned in your letterfile has been received by the Board's office. Having regard to the very careful manner in which your journal is conducted, we cannot but think that some definite information must have been received by you on this subject or you would not have brought this subject to the attention we refer to. In general, we therefore, in the interest of important public affairs, request that you publish general information on your authority for the statement contained in your letterfile?

ment contained in your leaderette? We ought perhaps to mention that we are not members of the Trades' Association and therefore have not access to any correspondence which may have passed between that body and Government."

following letter from Mr. J. F. Davies, chairman of the Madras Trades' Association, shows that the Board of Revenue has stated in our leaderette:—

It is stated in your letterette:—
 "Referring to your letterette of the 30th
 of this subject, I have before me a com-
 munication from the Collector of San Customs
 application had been made by a local
 agent of duty assessed on an arbitrary
 basis in which it is stated that 'no such
 duty as mentioned in the cutting from the
Real sent by them has been received
 at the Board's office, and it is open to them
 to refer the matter to the Board, if they are so advised.'
 The findings of the Board are too lengthy
 to insert in your columns, but the following
 will show you that your letterette
 is in the right direction:—

as to the facts :—
of the Board of Revenue, [Separate
dated 15th March, 1897, M.S. No 1012,

N. N.—The Madras Trades' Association has the arbitrary valuation for duty by way of Madras, of certain bicycles. If correct, this valuation has been made under Section 30 of the Sea Customs Act, and under clause (f) of the same Section, and that upon a true construction of the real value of an article is the actual goods (as per invoice) plus landing charges the right of the Customs be into consideration the local retail articles, and to assess duty on a percentage profit the retail sale of imported goods.

follow a summary of correspondence between the Collector of Madras and the result of the same from the Collectors of Bombay and after which the Resolution proposed is submitted.

*Board is of opinion that the Collector's ruling is incorrect. It results in preference as real value being assessed to the invoice value. In fact, imports are in fact, stamped with irregular kind of tax on dealers. Duty on *ad valorem* is to be calculated on the invoice value. Real value is either (a) the cash price, (minus trade discount and place of importation or (b) the cost of goods could be delivered (at Madras). If statement except of import duty, is yet no wholesale trade in bicycles and the Board considers that wholesale and by any possibility be arrived at real prices. Therefore clause (c) does not and the duty must be calculated on the value as defined in clause (b). The invoices are a valuable source of information as to the place of manufacture, if there is no distributor, though absolute reliance on the Collector is, however, not encouraged. The Board is, however, not inhibited from being guided by the invoices appears to the Board that in the absence of evidence on them, the chief ground for avoidance on them is that fluctuations in the market are apt to render them unreliable when sent to the Customs Office long after the goods are sent to the docks for shipment. The Board, however, other sources of information, should have some idea of the wholesale prices in Calcutta or in Madras or in Bombay or in Calcutta, if wholesale sales take place there. The Board should thus be able to correct the invoice*

The Collector is requested to review his de-
lightful remarks.

the light of the above remarks.

BACK PAPERS.

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FURTHER PAPERS

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W

The Spread of the Horse.

Whether there are any truly wild horses in the present day is a moot point. The only animals that may claim to that title are the so-called tarpans of the steppes, and even these, which hominidologists authorities are of opinion were by others they are regarded as feral stock. It is understood that the droves of tarpans at times receive an influx of feral wild mares; but whether they be feral or truly of their wild origin— they undoubtedly resemble the ancestral type of the horse. This, of course, will be due in the one case to reversion, and in the other to direct inheritance. They are, rather small, clumsily built animals, with remarkably ugly heads, their general colour being similar type to the tarpans wandered over a great part of Europe and Western Asia, as is attested by their fossilised remains; and from other evidence it is probable that, the epoch in question the physical condition of much of Europe was similar to that of the Asiatic steppes at the present day. Such conditions would seem, in fact, to be essential for the existence of wild horses, which are animals specially adapted for life on the open plains, where they find safety in flight. It is true that wild horses were found in parts of Europe at a much later epoch, when the country had become forest-clad; but it is quite possible that these were really feral races. When we come to the consideration of the place and time of the introduction of the horse, the usual difference of opinion prevails among those more capable of forming a judgment, of what at one time considered that the horse

by K. Lydekker, B. A., Cantab., F.R.S.,
Knowledge.

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WREN & BENNETT & CO.
MADRAS, BANGHLORE,
COLOMBO, OOTCHAMUND.



Mount Road,

Madras, April 1897

PETITION

3324

REVENUE DEP.

Sir,
We have the honor to appeal against the arbitrary valuation for duty by the Collector of Sea Customs of certain Watches. The circumstances are briefly that we imported a small parcel of Watches per S.S. "Manora" in January last. These were supplied to us by Messrs. Montford and Holloway of London, their net invoice charge for same being £ 3. 15. 6. We declared the value at Rs 644. thereby allowing an amply sufficient margin for freight &c. We were astonished to find that the Goods had been appraised by the Customs House for duty at Rs 1200 - nearly double their real price - on the plea that this was the market value of the Goods. We had sold some of the Watches in advance so had no alternative but to pay the gross duty demanded, which however we did under protest.

We may now draw attention to the enclosed extract from the Madras Mail of April 8th as it puts our case in a compact form. We would say that it appears to us that our case appears to be almost a parallel with that in which your honorable Board has already issued a ruling as quoted in the newspaper extract by.

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which at the time of the...
room, and among those present...
lamps. The guests entered from the...
The hall was ablaze with electric...
The gallery across the hall...
The decorations in the...
The decorations in the...
The decorations in the...

BACK PAPERS. 0

G.O.	No	Department.	Date.
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WRENN BENNETT & CO.
MADRAS, BANGALORE,
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WRENN BENNETT & CO.
MADRAS, BANGALORE,
COLOMBO, OOTACAMUND.

Mount Road,
Madras,

by the Chairman of the Madras Trade Association. Indeed our case is stronger than that, for whereas there is an undoubted market for Bicycles we cannot find that there are any similar watches so there we imported in Madras.

We understand that the Collector of the Customs is permitted to value imported value plus freight 1% as real value unless he has reason to suspect fraud. We beg to say that it is quite obvious that there is no reason to suspect us of any attempt to defraud the Government in this matter. The difference of duty in dispute being only Rs 2/9, so that it will hardly be assumed that Messrs. Montford and Holloway, our London Agent Mr. Thomas Mason and ourselves - 3 important firms - should conspire to defraud Government of this amount.

Then again the Appraisers could not have been guided by the low prices of the watches, only a few shillings each, for they have on previous occasions passed large parcels of watches which cost 2/6 and 3/9 each without comment.

We beg that the Board of Revenue may take this appeal into their consideration and we trust that the Collector may be invited to review his decision in the matter.

We have the honor to be

Sir

Yours Obedient Servant

Wm Bennett & Co

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de Camp in waiting, followed by two Aides
Vicerey. He entered the band gallery, announced
Anthem from the band strains of the National
to the number of about 250. Precisely at a quarter
the Army, Parliament, Navy, the stores, and with
whole of the Irish Regiments, representing the
who, and among those present were nearly the
lamps. The guests entered from the electric
lamps. The hall was ablaze with electric
and stretched across the galleries at
mural decorations set in the