0/9. 3,000—5-8-98.

Revenue (1898) Department.

Revenue MISCELLANEOUS SERIES.

G.O., No. 2897-8

DATED 11th July 98

[Despatch Abstract.]

Forwarding with remarks memorial addressed to the Govt of India by Messrs Mc Dowell & claiming an increased wastage allowance in respect of a consignment of spirits imported by them from Hamburg.

BACK PAPERS.

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

FURTHER PAPERS.

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

C.270.6370 5 9 1

O
18 4,000—19-7-97.

Revenue (1898) Department.

CURRENT No. 4083.

From Messrs Mc Donald & Co Madras.

Order

No.

Dated 7 June

Received 9 "

Registered 10 "

Enclosures

Spare copies.

SUBJECT.

Requesting Govt. that the enclosed Memorial praying for remission of duty on the excess wastage of certain spirits may be forwarded to the Govt. of India

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Mc DOWELL & Co
MADRAS.

Madras, 7th June 1898.

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The Secretary to Government
Revenue Department
Madras.



Sir,

We have the honor to forward the enclosed memorial to the Government of India dated the I7th ultimo and have to request that you will be good enough to send the same on to Simla in terms of the enclosed proceedings No:2485 of the Government of India Finance and Commerce Department dated 2nd instant.

We have the honor to be,
Sir,
Your most obedient Servants.

Mc Dowell & Co

Read petition from Messrs McDowell & Co dy 7.6.98 (C. no 4083).

G.O. Mis. no. 2897 dy 11th July 98.

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

6/7/98

To

~~Messrs McDowell & Co.~~

Letter no. 2898.

The Secy to the Govt of India
dept of Finc & Comce

Sir

I ~~am directed to~~ forward the accompanying memorial from Messrs McDowell & Co, Madras, ~~claiming~~ an increased wastage allowance in respect of a consignment of spirits imported by them from Hamburg in April 1897. ~~I am directed to state~~ ~~offer the following remarks.~~

2. Messrs Mc Dowell & Co warehoused at Madras six hogsheads of

Geo.

(office note under G.O. 631A / 7.12.97)

Wrote withheld. 13/7/98

6/7/98

7.7.98

11/7/98

6/7/98

(5)

German spirits containing 251 1/4 gallons and cleared them for consumption within six months. Under Section 116 of the Sea Customs Act (VIII of 1878 - India) the allowance for wastage is 2 1/2 p.c. when the spirits are cleared from the warehouse within six months, and claimed in the present case have amounted to 6 1/4 gallons but the wastage discovered amounts to 84 1/2 gallons and full duty was charged on the excess. Messrs McDowell & Co explained to the Board of Revenue that the excess was due to the abnormal heat in the months of May and June 1897 & to the fact that the casks, in which the spirits were stored being new, there was consequently excessive percolation through the wood, and they requested that under Section 117 of the Sea Customs Act the

(Office note under G.O. 6318 7.12.97)

(Para 9 (A) and (C) of the memorial)

(Board's reasons - vide office note under G.O. no 6318 7.12.97)

51 f

allowance for wastage might be raised to the actual wastage discovered at the time of clearing. The Board declined to comply with their request and on appeal its order was confirmed by this Govt.

3. They now appeal to the Govt of India and point out that the abnormal wastage was only accidental and beyond their control and that the levy of excess duty was inequitable. I am to point out that the security of the revenue depends on the honesty of the subordinate officers entrusted with the supervision of the warehouses, and on the check of the allowance of wastage limited by the first is by itself a poor guarantee, the supervision in charge being an officer on comparatively small pay of Rs 175 per mensem, while the revenue collected is 4 1/2 lakhs, and that if the petitioners claim be admitted it would render the rules as to wastage allowance

~~Leakage by wastage~~ negatory.
Section 117 of the Sea Customs
Act is applicable only to
cases where the ullage is not
due to the ~~wastage~~ ~~in packers'~~
default, but in the present
case, by their own admission,
the abnormal wastage was
due to the faulty construction
of the casks, which could
have been avoided. In the
opinion of H. E. the Governor
in Council it would
create a dangerous precedent
to admit Messrs McDonell
& Co's. claim, as if relaxation
of the rule be permitted in
one case in which for instance
personal knowledge of the
parties or other circumstances
may sufficiently remove
any ground of suspicion
it will be difficult to
refuse it in some other similar case
~~in which a similar claim~~
~~is made~~ in Bril however such
an assurance
cannot be ~~conveniently~~ had
~~substantiated~~ without
an

(Secy's remarks under
G.O. 6318 / 7.12.98)

6 P 5

an amount of enquiry that the Customs establishments ~~can~~ ~~might be expected to make~~ ~~may be inadequate or too~~ ~~competent to determine~~

For these reasons this Govt has no recommendations to make on the petitioners behalf.

KD
10/6/98

8/12/7/8

When given for copying ——
When copied ——
When examined ——
When signed ——
} 189 .

READ AGAIN G.O., No. 189 , DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	..	..	..	A	A	A	A	A	A	A
LETTER OF GOVERNMENT.										
STATEMENT WITH DITTO.										
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.										

N.B.—

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only