

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 3940

DATED 3rd Oct. 98

[Despatch Abstract.]

comg. to the Board of Revenue
letter from the Govt. of India declining
to exempt from payment of import
duty salt cleaning machinery.

BACK PAPERS.

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

FURTHER PAPERS.

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

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Revenue (1898) Department.

CURRENT No.

3/10/98

From

Order no. 3940 d/s 27 Oct. 1898 The Government of India
Finance & Commerce Dept.

Communicated to the
Board of Revenue in continuation
of G.O. No. 3312 d/10.8.98.

No. 4185 S.R.

Dated 24 Sept.

Received 30 "

Registered / Ctr.

Enclosures

Spare copies

To
The Board of Revenue (S.R.)
d/s 7-10-98

SUBJECT.

Regulating that the Govt. of India sees no reason for exempting certain machinery for cleaning salt from the import duty of five per cent leviable on all descriptions of machinery other than those specially mentioned in the Tariff act as being free.

BACK PAPERS.

G.O.	No.	Department.	Date.
<i>Mis</i>	<i>3213</i>	<i>Rev.</i>	<i>10/8/98</i>

FURTHER PAPERS

G.O.	No.	Department.	Date.

No. 4185-S.R.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

Simla, the 24th September 1898.

To

The SECRETARY to the GOVERNMENT of MADRAS,

Revenue Department.

Sir,

I am directed to acknowledge the receipt of your letter No. 3313, dated the 10th August 1898, regarding the question of exempting from import duty certain machinery for cleaning salt imported by Messrs. Stuart Hall & Company, a firm of salt manufacturers in Vizagapatam. It appears that the machinery has, under the orders of the Government of Madras, been examined by a qualified Engineer, and that he is of opinion that it may most properly be regarded as machinery within the meaning of the Tariff Act, VIII of 1894, and could, under no circumstances, be regarded as "tools" or "implements". His Excellency the Governor in Council, accordingly, recommends that the machinery referred to may be exempted from import duty under No. 14(p) of schedule IV of the Tariff Act.

2. In reply, I am to say that, in order to obtain exemption from duty of any article it is not sufficient, as a reference to the Tariff Act will show, to prove that it is machinery properly so called, and not either a tool or an implement. The steam engine and pumps imported by Messrs. Stuart Hall & Company are exempt by law, but as salt cleaning by machinery is not as yet a regular industry of the country, His Excellency the Governor General in Council regrets that he sees no reason for exempting the machinery in question from the import duty of five per cent

leviable

liable on all descriptions of machinery other than those specifically mentioned in the Tariff Act as being free.

I have the honour to be,

Sir,

Your most obedient Servant,

H. H. Risley

Offg. Secretary to the Govt. of India.

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

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READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

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LETTER OF GOVERNMENT

STATEMENT WITH DITTO

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IN ORIGINAL.

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