

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 3941

DATED 3rd Oct. 98

[Despatch Abstract.]

Forwards being with summary of certain papers to Messrs. A. B. and Co. with reference to their petition requesting that machinery and component parts thereof for electric lighting may be exempted from payment of import duty.

BACK PAPERS.

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

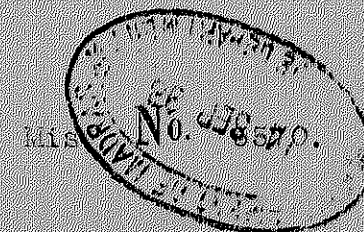
FURTHER PAPERS.

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

Revenue (1898) Department.

CURRENT No. 134

From
The Secretary to the Commissioner
of Salt, Abkari and Separate Revenue,
Madras.



Dated 7th September 1898.

Received 11/11

Registered 11/11

Enclosures /

Spare copies

SUBJECT.

Submitting for the orders of Government with remarks, the petition of Messrs Arbuthnot and Co, Agents, Electric Construction Company, Madras, requesting that machinery and component parts thereof for electric lighting may be exempted from duty, and that switch boards, cables, dynamotors, boosters, transformers, lamps and their component parts and sheet supporters may be included under "component parts thereof".

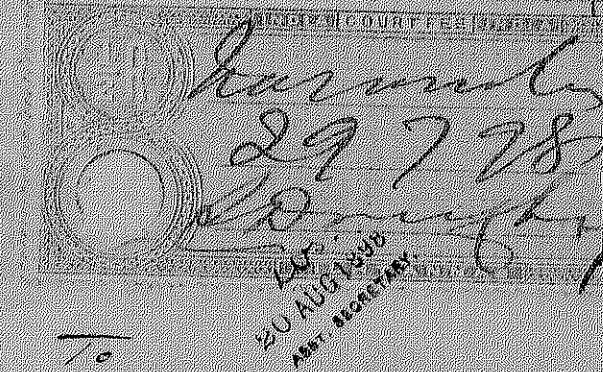
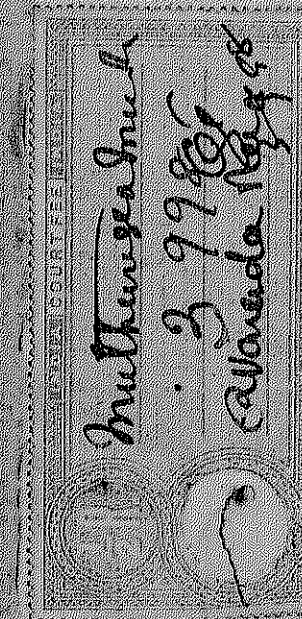
Order

BACK PAPERS.

G.O.	No.	Department.	Date.
Mci	572	Riv	28 10 96

FURTHER PAPERS.

G.O.	No.	Department.	Date.



To
The Commissioner
of Separate Revenue
Board of Revenue
Lagos

The humble petition of the undersigned
Sheweth

That under the provisions of Act No. III of 1896
entitled "An Act to amend the Indian Tariff Act
of 1894" - clause 14 - it is enacted that

Engines, namely, prime-movers, and component
parts thereof, including boilers and
and component parts thereof; also
including locomotives and portable
engines, steam-rollers, fire engines and
other machines in which the prime-mover
is not separable from the operating parts
(and component parts thereof), meaning
machines or sets of machines to be worked by electric,
steam, water, fire or other power not being manual or
animal labour, or which before being brought into use
require to be fixed with reference to other running
parts; and which are intended for -

- (a) the preparing, ginning, pressing, spinning,
weaving, curing, finishing, bleaching, and
dyeing of cotton, jute, hemp, silk, wool, or
other fibres and any other process intervening
between the raw material and the finished
product so far as ready for the market;
- (b) the smelting and milling of iron and other
metallic ores and the manufacture of iron,
steel and other metals;
- (c) the manufacture of leather, sugar, indigo, silk,

paper, soap, gas, oil, glass, cordage, rope, and
linens;

(d) the milling of rice;

(e) the manufacture of tea in all its stages, from
the drying of the leaf to its packing for the
market inclusive;

(f) the pulping of coffee;

(g) printing presses;

(h) factories and workshops of iron and steel,
metals;

(i) railway workshops;

(j) the refining of petroleum, and the manufacturing
of vegetable oils;

(k) the smelting of tin and bismuth;

(l) the manufacture of lac;

(m) potteries;

(n) sawmills;

(o) agriculture, mining, navigation, dredging and
purifying;

(p) and other manufactures and industries
as the Governor-General in Council may from
time to time specify;

Duties to be admitted duty free.

Our petitioners have now the honor
to request that under clause (p) the machinery and
appliances necessary to the following industries may
be included - viz.

The Electric Lighting, both public and private, of
towns and cities.

This petition is submitted primarily
in view of tendering for the Electric Lighting of Ecuador.
The Municipality of Guayaquil has for some time past
had the project under consideration but is deterred
from adopting this method by its inability to find
funds for the purpose.

The duty on the various component
parts of an installation, many of which are very costly,

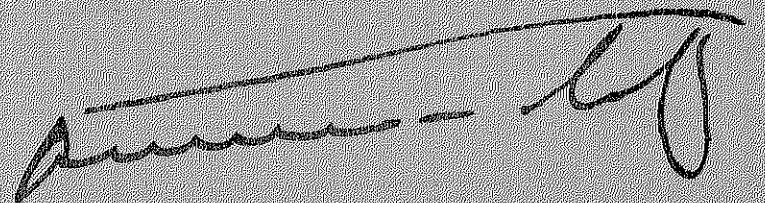
is a heavy claim and adds so considerably to its first
cost that it amounts practically to prohibition.

Our petitioners would therefore
respectfully suggest that under the said clause 14,
reading "component parts thereof" the following
should be included:-

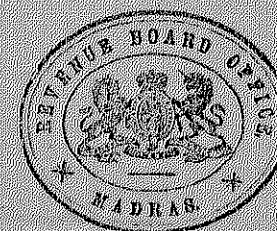
Laminated boards, cables, dynamometers, Borens,
Transformers, Ramps and their component parts
and their supports.

because without these, which are among the
essential parts, the dynamometer can do no work, in
fact they are integral parts of a whole, as much as is
the shafting of a workshop machine.

W.1



London } Agents
19 August 1898 } Electric Power Company Limited.



Proceedings of the Board of Revenue

(Separate Revenue),

Dated 7th September 1898.

Mis.No. 3570.

Read the following petition from Messrs Arbuthnot and Co.,
Madras, Agents, Electric Construction Company, Limited, dated
19th August 1898:-

"Herewith we have the honour to enclose a petition which
we request that you will submit to the Board for consideration.

We trust that if it should be beyond the powers of the
Board to grant the concessions therein solicited, it will pass it
on to His Excellency the Governor in Council with a recommend-
ation that such concessions should be granted", and
Board's reference thereon No.715, dated 26th August 1898, requesting
Messrs Arbuthnot and Co., Agents, Electric Construction Company,
Madras, to forward an additional Court fee label of the value of
eight annas to be affixed to their petition.

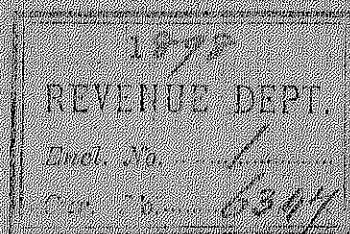
Read also petition from the same firm, dated 2nd September
1898, forwarding the Court fee label as required.

RESOLUTION:-

Submitted for the orders of Government. The
matter appears prejudged in letter of the Government of India

Finance

P. 302
Sept 20/98
with one file etc.



printed in Government Order, Revenue Department, No. 572 of 28th

October 1896, but on the reason alleged, in the petition this Government may be inclined to press for a reconsideration.

(True copy and extract)

G. J. Althaus
Acting Secretary.

10-9-98

To the Secretary to Government, Revenue Department, with petition in original

Copy to the Collector of Sea Customs, Madras, with paras 3 to 5 of petition.

under G.O. 572
28-10-96

Rev. Dept.

From the Board of Revenue
(S.R.) No. 3570 of 7.9.98 (C.No. 6347)

To Secy.

By notification No. 4424, S.R. of 15.10.96 The Govt. of India exempted from import duty under Art. 14 of Schedule to the Tariff Act "machinery" (and component parts thereof) for "the generation of electricity to be used exclusively for purposes of lighting". The notification specifically mentioned "dynamoes and their connections with the prime movers" as articles to be exempted.

2. Messrs. Arbutnot & Co. intend to tender for the electric lighting of Madras, and request that the Govt. of India be moved to include under "component parts thereof" the articles mentioned below:-

Switchboards, cables, dynamotors, boosters, transformers, lamps and their

component parts, and sheet supporters.

Messrs. Aikbuthnot & Co. urge that without these ^{the} dynamos can do no work and that they are parts of a whole.

3. The Board of Revenue submits Messrs. Aikbuthnot & Co's petition with the remark that the matter appears prejudged in the Govt of India letter and that this Govt may, for the reason assigned in the petition, be "inclined to press for a reconsideration". The Board appears to make reference to the last sentence of the Govt of India letter forwarding the notification. — "The L. C. in Council would not have sanctioned the exemption of even machinery for electric lighting if an exemption did not already exist in favour of machinery for the manufacture of gas."

H. M.

The Govt of India Notice of 1896 "machinery (and components thereof) for the generation

No. 4423^{SR} of 15.10.96 printed in G.O. 572^{SR} 28.10.96

G.O. 28/10/96
no 572 R

"of electricity to be used exclusively for purposes of lighting, namely dynamos & their connections with the prime movers"

The exemption therefore does not go beyond the dynamo itself and its connections back to the prime mover. The connections forward to the distributing of the electricity are not included, and are chargeable with duty.

The articles specified by Messrs. Aikbuthnot & Co. are required for the distribution of the electricity. They are not components parts of the machinery for the generation of the electricity. A dynamo serves many purposes besides providing for lighting.

It is quite clear, ^{from the context} that the Govt of India in issuing the Notice of Oct. 96 meant to apply the exemption to nothing beyond the dynamo or the general electric generator. In fact they were loath to allow

even that exemption, & conceded it only because machinery for the manufacture of gas had ^{previously been} exempted.

The question is whether it is any use going up to the P. & F. in this instance.

It is not quite clear whether Messrs. A. & S. are aware of the MS. of Oct. 96. In any case they may be informed of this; and a full copy of the correspondence sent us by the P. & F. in that case of gas lighting the gear & sketches with P. & F. 28/10/96 are at hand; & I can't say they would be of any use. In my opinion they have no case. In the case of gas lighting the pipes, meters & gasaliers may be forwarded in their own right see why they should be.

29/9/98

28/9/98

To Secy.

Please see draft

as altered

2/10/98

30/9/98

1/10/98

Rev. Dept.

Read B.P. (S.R.) No. 3570 of 7.9.98 (C. no. 6347).

G.O. no. 3941 of 3rd Oct. 1898.

A copy of the correspondence forwarded with the Govt of India Emitt. No. 4423 S.R. of 15.10.96 will be furnished to the Board of Revenue for communication to Messrs. A. & S. who will see from the tenor of the correspondence ~~that the Govt. does not~~ ^{consider} that a representation to the Govt of India as suggested by ~~them~~ ^{they} would not be successful. The exemption

already accorded under the MS. of the Govt of India dated the 15th Oct. 1896 ^{was} ~~was~~ ^{retracted} ~~retracted~~ to the dynamo or electric generator & its connections with the prime mover ^{but} ~~and~~ ^{excluded} ~~machinery~~ ^{apparatus} ~~connected~~ ^{connected} with the distribution from the generator of the electric current.

To The Board of Revenue (S.R.) (with copy of the correspondence under G.O. 542 of 25.10.96)

(From Orders)

KD 2/10/98

1/98

86-01-1-10

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

189 .

READ AGAIN G.O., No.
189

DATE

CURRENT No.

ENCLOSURES to O. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

N.B.—

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