

Revenue (189⁸) Department.

MISCELLANEOUS SERIES.

G.O., No. 4121

DATED 21st October 98

[Despatch, Abstract.]

Commg. to Messrs Oakes & Co. letter from
the Govt of India re: the classification of "Daakhebur"
as gum for the purpose of levying 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.

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18 2,000-30-3-48.

Revenue (1898) Department.

CURRENT No. 7/22

From

The Govt. of India.
H. & C. Dept.

Order no No: 4121 of 21st October 1898.

Communicated to
Messrs. Oakes & Co.

No. 14404. S. R.

Dated 8th Oct. 1898.

Received 17.10.98

Registered 18.10.98

Enclosures 2

Spare copies

SUBJECT.

Requesting that
Messrs Oakes and Co.,
may be informed that
"Zachenhurst" airguns
which are not adapted
for use with explosive
substances are classed
as toys and charged with
duty at 5 p.c. ad valorem

26-10-98

Messrs. Oakes & Co.

Copy to the Board of Revenue (S.R.)

20.10.98

KD
20/10/98

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22

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Mount Road.

Madras, 7th April 1898.

The Collector of
Sea Customs, Madras.

Sir,

We have the honor to inform you that of 5 packages landed to our consignment etc SS "Gurkha", Invoice dated 4th February 1898, the contents of Case No. 2 as noted below, are not in accordance with our order, (the order was for 2 dozen "Eagle" Spring guns), we therefore purpose reshipping the case, without clearing, to the shippers and we request that you will be good enough to grant us permission to do so. If necessary we shall be glad to produce the Invoice when called upon.

Thanking you in anticipation.

We have the honor to be,
Yours faithfully,
W. H. Oakes
Managing Director.

(True Copy)

H. Bescherre

Registrar,
Insurance & Commerce Dept.
Madras

Oakes & Co. Ltd.
Madras } 1 case 24. No. 1 Air-guns, Brown.
\$2

Oakes & Co., Ltd.,
Madras and Portacammund

Mount Road,
Madras, 16th August 1898

The Secretary, Government of India,
(Department of Finance and Commerce).
Calcutta.

Sir,

We have the honour to bring to your notice what we consider to be an erroneous ruling under the Tariff Act as construed by the Collector of Sea Customs in Madras.

2. We indented (through our London Agents) for 2 dozen Eagle Spring guns, but instead of these our Agents forwarded per S.S. "Gookha" (Invoice dated 4th February 1898) 2 dozen American Air guns. We may mention that for years past we had imported these air guns and they were admitted as, what they are, mere toys, subject to ad valorem duty only, but owing to some new rulings under the Arms Act

Act; this shipment was treated as liable to the Specific Duty leviable on guns, involving a deposit of Rs. 50 per air gun with the Collector before we could clear. For your information we enclose a descriptive catalogue of these air guns.

3. In face of the small value of these air guns we wrote on the 7th April 1898 to the Collector that as the shipment was not in accordance with our order, we did not propose to clear them and requested permission to reship to America via Europe on payment of the one eighth ad valorem duty as specified in the Tariff Act.

4. After some correspondence we are informed by the Collector that we must clear these guns paying Rs. 1200 specific duty and have then to apply for permission to reship to Europe claiming the prescribed drawback.

5. We most-respectfully contend that the

the air guns having been wrongly shipped to us, a new ruling of their being liable to specific Duty under the Arms Act (as if they were Lee Metford Rifles) being sprung upon us, and that—immediately, we were aware of the facts we gave notice (as per copy enclosed) that we did not intend to clear, and wished to reship, the Action of the Collector is not justified by any Provision of the Tariff Act, Arms Act or any Rules under either Act which have been Gazetted or Communicated to Licensed Dealers in Arms in this Presidency.

6. To avoid complications we applied to have these (so called arms) bonded and applied to have them reshipped in Bond and were met by the demand, referred to in para. 4 of this letter.

7. We submit that when goods are shipped in error, and the error is discovered before the goods are cleared from the Custody of the Customs Department, the

the consignees, are entitled to reship the same on payment of the one eighth of ad Valorem duty. Even this charge appears to us to be a hardship on importers.

8. In conclusion we request you will be good enough to direct the Collector of Sea Customs, Madras, in whose custody the air guns have remained since their arrival to allow us to return them on payment of the prescribed duty.

We have, &c.,
for Oakes & Co. Ltd.,
Edw. J. Francis Davies,

Managing Director.

No. 4404-S.R.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

Simla, the 8th October 1898.

To

The Secretary, to the Government of Madras,
Revenue Department.

Sir,

In continuation of my letter No. 4403-S.R., of this date, I am directed to forward copy of a letter from Messrs. Oakes and Company Limited, Madras, dated the 16th August 1898, and of its enclosure, and to request that, with the permission of His Excellency the Governor in Council, that firm may be informed that the ruling of the Collector of Sea Customs, Madras, against which they appeal, was correct, but that orders have since issued classifying "Quackenbush" air guns which are not adapted for use with explosive substances as toys under No.

C no 7121

No. 110 of schedule IV. of the Indian Tariff Act,
 VIII of 1894, in which case such guns will be
 charged with duty at 5 per cent ad valorem.
 It is now open to Messrs. Oakes and Company
 either to clear the consignment on the pay-
 ment of the 5 per cent duty or to reship
 the guns in accordance with the provisions
 of the Sea Customs Act, VIII of 1878.

I have the honour to be,
 Sir,

Your most obedient servant,
 J. A. Robinson
 Offg. Asst. Secy. to the Govt. of India.

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

189 .

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

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, BRING MEANT FOR DESPATCH
 IN ORIGINAL.

N.B.—
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