

21-6-101 ✓

23.8.11 ✓

27-5-12 ✓

25.4.14 ✓

Revenue (1899) Department.

PRESS SERIES.

G.O., No. 367

Dated 10th June 99

[Despatch Abstract.]

Communicating to the Board of Revenue
Copy of the Notification of the Govt. of India
concerning the modification of certain of the forms
appended to the Rules made under the Cotton
Duty Act of 1896

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
init	628-9	Rev	10.2.99	Done printed in this G.O. (367 dated 10-6-99)			
"	4587	"	23.11.95				
hu	841	"	27.2.95				

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
628-9							

0 18 2,000-30 08.

Revenue (1899) Department.

CURRENT No. 3619

Read again ~~Rev~~ and no. 4587 dated 23-11-98;
G.O. no 628 dated 10-2-99
and letter no 629

Read also letter from the Govt of India no 2431 S.O. dated 30-5-99 (C no 3619)

From

The Govt of India,
Fin. & Com. Dept.

No. 2431 S.O.

Suppl. no. 64
Order (When) No. 367 of 10 June 1899

Alu. 628
May 6.99
Communicated to the

Board of Revenue in continuation
of G.O. No. 628 of 10.2.99.

8/6/99

Dated 30th May 1899

Received 5th June

Registered 6th do -

Enclosures 1.

Spare copies

SUBJECT.

Forwarding for information
a copy of the notification No.
2429 S.O. dated the 29th May 1899
concerning the modification
of certain of the forms appended
to the Rules made under the
Custom Duties Act, II of 1896.

To

The Board of Revenue (S.O.)
Dtd. 28.6.99
with copy of letter No. 10299

PRK
6.6.99 Note.

The Govt of India has
accepted the suggestion of this Govt
that the ~~forms of the Board~~ need not
be changed as far
as modified for this case. is concerned

PRK
6.6.99 KD
7-6-99

6.5/6
29/6

BACK PAPERS.

G.O.	No.	Department.	Date.
Mis	628-7	Rev	10.2.99
Mis	4587	Rev	23.11.98

FURTHER PAPERS.

G.O.	No.	Department.	Date.

under G.O. 841
27.2.96
and the Madras
G.O.

No.2431-S.R.

Government of India.

FINANCE AND COMMERCE DEPARTMENT.

Simla, the 30th May 1899.

To

The Secretary to the Government of Madras,
Revenue Department

Sir,

With reference to the correspondence ending with your letter No.629, dated the 10th February 1899, I am directed to forward for the information of His Excellency the Governor in Council, a copy of the Notification in this Department No.2429-S.R. dated the 29th May 1899. It will be seen that the Government of India have sanctioned the modification of certain of the forms appended to the rules made under the Cotton Duties Act, II of 1896, and published with the Notification in this Department No.864 S.R., dated the 21st February 1896, and the modification also of one of those rules, so far as the Bombay Presidency is concerned.

I have the honour to be,

Sir,

Your most obedient servant,

Asst. Secy. to the Govt. of India.



No. 2429 S.R.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

Simla, the 29th May 1897.

Notification.
Separate Revenue.
Cotton Duties.

In exercise of the power conferred by section 36 of the Cotton Duties Act, 1896 (II of 1896), the Governor General in Council is pleased to direct that, so far as the Bombay Presidency is concerned,

(a) the form indicated below shall be substituted for Form A, appended to the rules published with the Notification of the Government of India in this Department, No. 864, S.R., dated the 21st February 1896;

(b) Form D shall be omitted;

(c) the following rule shall be substituted for rule 6 of the said rules:-

"6. Every mill-owner exporting goods direct from the mill shall, at the time of putting in the Shipping bills furnish the Collector of Customs at the port of shipment with the particulars indicated in Form E appended to these rules."

(d) the words " or Packages " shall be omitted from column 2 of Form F; and

(e) the words "as in bale register" shall be inserted after the words "Numbers ^{ow} and Bales" in the second column of Forms E and F, respectively.

Form A

Particulars of all cotton goods produced at the Mill
during the period beginning at and ending 190 .

during the period beginning at							
1	2		3	4	5	6	7
Description of goods (1)	Issued out of the mill premises weight lbs	Length yards	Numbers on bales (as in bale register)	Real value.	Deduction claimed under act on account of quantity warehoused in lbs.	Deduction claimed under act on account of quantity exported in lbs.	Balance on which duty is now lev- able in lbs.
Chadars.....							
Dhotis.....							
Drills & jeans							
Jacconets....							
Madapolans..							
Mulls.....							
Printers.....							
Shirtings & long cloths.							
T-cloths, Pome- -ties & sheet -ings.....							
Other grey goods (to be speci- fied by kind)...							
TOTAL	5	5	5	5	5	5	5

on so largely for goods of different dimensions.

(1) To be shown separately for goods of different dimensions.
I do hereby declare that I have compared the above particulars
with the records and books of my mill, and that they are, in so far as I
can ascertain, accurate and complete.

Dated this day of 190 . (Signed) _____

(To be signed by the Mill-owner, Managing Agent, or other principal officer
of the mill.)

Part II-Fancy Goods, Part III-Hosiery, and Part IV-Other descriptions
of goods, will be in the same form, and with the same verification and
subscription.

Sd/- J. F. Finlay,

Secretary to the Govt. of India.

No. 2430-S.R.

Copy forwarded to the Government of Bombay, Revenue Department, with reference to the letter from that Government No. 6646, dated the 17th October 1929.

By order, etc.,

Sd/- J. N. D'Souza,

Asst. Secy. to the Govt. of India.

(True copy)

H. S. D'Souza
Registrar
H.S.

Government {1899} of Madras.
REVENUE.

Recd.

Regd.

} 1899.

Enclosures

Spare copies

G.O., No. 367, 10th June 1899.

JUNE.

Cotton Duties Act II of 1896.

Communicating to the Board of Revenue copy of a notification of the Government of India sanctioning the modification of certain of the forms appended to rules made under the —.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again the following Endorsement, Mis. No. 4587, Revenue, dated 23rd November 1898:—

Read—the following letter from H. H. RISLEY, Esq., C.I.E., I.C.S., Officiating Secretary to the Government of India, Finance and Commerce Department, to the Secretary to the Government of Madras, Revenue Department, dated Simla, the 14th November 1898, No. 4984-S.R.:—

I am directed to forward copy of a letter from the Collector of Land Revenue, Customs and Opium, Bombay, addressed to the Government of Bombay, No. 966-Ex., dated the 28th September 1898, suggesting certain modifications in the forms appended to the rules under section 36 of the Cotton Duties Act, II of 1896, published in the Notification by this Department, No. 864-S.R., dated the 21st February 1896.

2. Before altering the present forms in the manner suggested, the Government of India would be glad to be informed how they have been working in Madras, and to be furnished with an expression of the views of His Excellency the Governor in Council in regard to the alterations proposed in them.

ENCLOSURES.

From W. T. MORISON, Esq., Collector of Land Revenue, Customs and Opium, Bombay, to the Secretary to Government, Revenue Department, Bombay, dated 28th September 1898, No. 966-Ex. of 1898.

I have the honour to request the favour of your moving Government to represent to the Government of India the desirability of making certain changes in the prescribed forms of returns to be made by mills under the Cotton Duties Act. These changes are proposed after two years' experience of the working of the present rules.

2. Form A under rule 1 is the return, to be delivered monthly under section 8, of all cotton goods issued during the previous month. This it is not proposed to alter, but only to add to it, as will be explained.

3. Form D under rule 7 (1) as added to under Government of India's Notification, No. 126-S.R. of 8th January 1897, is the return of numbers of bales made up for export, and its object is explained in this office letter, No. 1710-Ex. of 23rd October 1896, on which the notification just cited was based.

4. The form, as it stands, however, has but imperfectly fulfilled that object. The difficulty lies in the fact that at the time a bale is made up no one can tell whether it will afterwards be exported or not. Some sorts of goods, it is true, are woven with a special eye to foreign markets, and the mills were asked to enter in their D returns every bale belonging to such sorts. This entailed the entry of many bales which never eventually found their way out of the country, and a corresponding number of entries were thus never used for comparison with export forms. Taking for instance the sort which is pre-eminent amongst these, "Zanzibar cloth," we find that scarcely three-fourths of the production of this is actually exported. But this was by no means all. Bales of sorts not actually woven with a view to export are nevertheless frequently being exported, and in such cases there were no entries in the D form to correspond with the numbers of bales in the export form. An attempt was accordingly made to induce the mills to enter in their D forms every bale made up, of whatever description for whatever purpose. One or two mills loyally fulfilled this requirement at the cost of heavy clerical labour, and with these there is rarely any questioning of export forms. But the majority of the mills have not complied with the request, and it has been found impossible to enforce it.

5. For the proper working of the drawback rules, however, it is necessary that this office should be kept informed of the number marked on every bale of each description for the purpose of ascertaining, in case any bale is afterwards exported and drawback claimed thereon, that that bale has paid duty.

6. D form is both elaborate and also contains one radical defect, in that the bales to be returned for a given month are the bales made up during that month and not the bales issued in that month. This defect probably escaped notice at the time of transition from the Act of 1894, which levied duty on all yarn spun, to the Act of 1896 by which cloth is not dutiable until it leaves the mill gates.

7. It might have been possible to retain Form D, altering the heading only to "Numbers on bales issued." But on further consideration it seems to me that the form contains much needless repetition of information already recorded in the A return, and that it would be better to do away with the form entirely and add one additional column headed "Numbers on bales" to do away with the form entirely and add one additional column headed "Numbers on bales" between columns 2 and 3 of the A return. It is of this suggestion that I have now to request approval. Copies of the present A and D forms are attached for ready reference with the proposed new Form A which is intended to supersede them both.

The Forms to which reference is made in the foregoing rules.

FORM A.

PARTICULARS of all cotton goods produced at _____ and ending _____ Mill during the period 189 .

Part I.—Grey goods.

1	2		3	4	5	6
Description of goods (1).	Issued out of the premises.		Real value.	Deduction claimed under section 15 on account of quantity warehoused in lbs.	Deduction claimed under section 19 on account of quantity exported in lbs.	Balance on which duty is now leviable.
	Weight, lb.	Length, yds.				
Chadars						
Dhutis						
Drills and Jeans						
Jaconets						
Madapollams						
Mulla						
Printers						
Shirtings and Longcloths						
T. Cloths, Domestics and Sheetings						
Other grey goods						
(To be specified by kind)						
Total						

(1) To be shown separately for goods of different dimensions.

I do hereby declare that I have compared the above particulars with the records and books of my mill, and that they are, in so far as I can ascertain, accurate and complete.

Dated this _____ day of _____ 189 . (Signed)

[To be signed by the Mill-owner, Managing Agent, or other Principal officer of the Mill.]
Part II. Fancy goods, Part III. Hosiery, and Part IV. Other descriptions of goods, will be in the same form and with the same verification and subscription.

FORM D.

Goods for export to Foreign Ports only.

1	2	3	4	5
Description of goods.	Number of bales made up.	Numbers on bales made up.	Real value.	Weight of bale.

I do hereby declare that I have compared the above particulars with the books of my mill, and that they are, in so far as I can ascertain, accurate and complete.

Dated this _____ day of _____ 189 . (Signed)

[To be signed by the Mill-owner, Managing Agent, or other Principal officer of the Mill.]

Proposed amalgamated A and D Forms.

FORM A.

PARTICULARS of all cotton goods produced at the
beginning at and ending Mill during the period

1	2		3	4	5	6	7
Description of goods (1)	Issued out of the mill premises.		Numbers on bales.	Real value.	Deduction claimed under section 16 on account of quantity warehoused in lbs.	Deduction claimed under section 19 on account of quantity exported in lbs.	Balance on which duty is now leviable in lbs.
	Weight, lbs.	Length, yds.					

(1) To be shown separately for goods of different dimensions.

I do hereby declare that I have compared the above particulars with the records and books of my mill, and that they are, in so far as I can ascertain, accurate and complete.

Dated this day of 189 .

(Signed)

[To be signed by the Mill-owner, Managing Agent, or other Principal officer of the Mill.]

Part II. Fancy goods, Part III. Hosiery, and Part IV. Other descriptions of goods, will be in the same form and with the same verification and subscription.

Endorsement—Mis No. 4587, Revenue, dated 23rd November 1898.

Referred to the Board of Revenue for favour of early remarks.

(Signed) G. S. FORBES,
Secretary to Government.

To the Board of Revenue (Separate Revenue).

Read—again the following G.O., Nos. 628, 629, Revenue, dated 10th February 1899:—

Read—again endorsement, Mis. No. 4587, Revenue, dated 23rd November 1898.

Read—also the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 256, dated 24th January 1899:—

Read—endorsement of Government, Revenue Department, Mis. No. 4587, dated 23rd November 1898, and Board's Reference thereon, No. 1063, dated 29th November 1898, to the Collector of Sea Customs, Madras.

Read—also reply from J. N. ATKINSON, Esq., I.C.S., Collector of Sea Customs, Madras, dated 12th December 1898, No. 8204-G., and Board's further reference thereon, No. 1142, dated 12th December 1898, to the same officer.

Read—also reply from the same officer to the above reference, No. 197-G., dated 9th January 1899.

Resolution—Mis. No. 256, dated 24th January 1899.

With reference to Government Endorsement, Mis. No. 4587, Revenue, dated 23rd November 1898, the Board begs to submit the remarks called for on the proposed alterations of the forms appended to the rules under section 36 of the Cotton Duties Act, II of 1896.

2. There are only two mills in this Presidency which weave cotton goods, and they are both situated in Madras. It has been ascertained that these mills make goods chiefly on orders received in advance from buyers, and that the difficulty felt by the Collector of Bombay with regard to Form D does not therefore exist.

3. As regards the insertion of a column in Form A to show the number on each bale issued, it is stated that a small portion of each month's production is sold unbaled, and that mixed bales are made up for local consumption. All bales, including those of mixed goods, are given consecutive numbers and are registered in the bale register. It is pointed out that, as small quantities of many descriptions of goods go to form mixed bales and as these descriptions are multiplied by the many widths of each description, all of which are separately entered in the form, the entry of the numbers of the bales against each of the descriptions given in Form A would involve their repetition over and over again. Thus, if five descriptions of four widths each were packed in a bale, its number would have to be repeated twenty times in the proposed column 3 opposite to them, and if 100 or more of such mixed bales were made up in a month, the amount of extra clerical work involved would be great. The Mill Agents, whom the Collector has consulted, further represent that they have got their staff accustomed to filling in the present forms correctly only after considerable difficulty and deprecate any change in them.

4. As the forms have been working satisfactorily in Madras, the Board considers they may be retained unchanged for this Presidency, and that any modifications which the Bombay authorities consider necessary may be made applicable to that Presidency alone under section 36 (2) of the Cotton Duties Act.

(True Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with enclosures returned.

Order—Mis. No. 628, Revenue, dated 10th February 1899.
Ordered that the Government of India be addressed.

(True Extract.)

(Signed) G. S. FORBES,
Secretary to Government.

To the Board of Revenue (Separate Revenue).

Letter—from the Hon'ble Mr. G. S. FORBES, I.C.S., Secretary to the Government of Madras, Revenue Department, to the Secretary to the Government of India, Finance and Commerce Department, dated 10th February 1899, No. 629.

I am directed to acknowledge the receipt of letter, No. 4984-S.R., dated 14th November 1898, regarding the working of the forms appended to the rules under section 36 of the Cotton Duties Act, II of 1896, and the proposal of the Bombay Customs authorities to omit Form D and to insert in Form A a column to show the number on each bale issued.

2. In reply, I am to state that the forms have worked satisfactorily in this Presidency. There are only two weaving mills and they make goods chiefly on orders received in advance. The difficulty in the preparation of the return in Form D, pointed out by the Collector of Bombay, has not therefore been experienced.

3. As to the insertion in Form A of a column to show the number on each bale issued, it is pointed out by the Board of Revenue, a copy of whose Proceedings is forwarded herewith, that a small portion of each month's production is sold unbaled, while mixed bales are made up for local consumption. If therefore in the case of

mixed bales the numbers of the bales were entered against each of the descriptions of mixed goods specified in Form A, the proposal would involve their repetition over and over again, and increase clerical work greatly. His Excellency the Governor in Council considers that there is considerable force in this objection, and that the form need not be modified for this Presidency.

READ—also the following letter from J. E. O'CONOR, Esq., C.I.E., Assistant Secretary to the Government of India, Finance and Commerce Department, to the Secretary to the Government of Madras, Revenue Department, dated Simla, the 30th May 1899, No. 2431-S.R.:—

With reference to the correspondence ending with your letter, No. 629, dated the 10th February 1899, I am directed to forward, for the information of His Excellency the Governor in Council, a copy of the Notification in this Department, No. 2129-S.R., dated the 29th May 1899. It will be seen that the Government of India have sanctioned the modification of certain of the forms appended to the rules made under the Cotton Duties Act, II of 1896, and published with the Notification in this Department, No. 864-S.R., dated the 21st February 1896, and the modification also of one of those rules, so far as the Bombay Presidency is concerned.

ENCLOSURE.

Notification of the Government of India, Finance and Commerce Department (Separate Revenue—Cotton Duties), dated Simla, the 29th May 1899, No. 2429-S.R.

In exercise of the power conferred by section 33 of the Cotton Duties Act, 1896 (II of 1896), the Governor-General in Council is pleased to direct that, so far as the Bombay Presidency is concerned—

(a) the form indicated below shall be substituted for Form A, appended to the rules published with the Notification of the Government of India in this Department, No. 864-S.R., dated the 21st February 1896;

(b) Form D shall be omitted;

(c) the following rule shall be substituted for rule 6 of the said rules:—

"6. Every mill-owner exporting goods direct from the mill shall, at the time of putting in the shipping bills, furnish the Collector of Customs at the port of shipment with the particulars indicated in Form E appended to these rules";

(d) the words "or packages" shall be omitted from column 2 of Form F; and

(e) the words "as in bale register" shall be inserted after the words "numbers on bales" in the second column of Forms E and F, respectively.

FORM A.

PARTICULARS of all cotton goods produced at the
at and ending
Mill during the period beginning
189 .

1	2		3	4	5	6	7
Description of goods (1).	Issued out of the mill premises.		Numbers on bales (as in bale register).	Real value.	Deduction claimed under section 15 on account of quantity warehoused in lbs.	Deduction claimed under section 19 on account of quantity exported in lbs.	Balance on which duty is now leviable in lbs.
	Weight, lbs.	Length, yds.					
Chadars							
Dhotis							
Drills and Jeans							
Jaconets							
Madapollams							
Mulle							
Printers							
Shirtings and Longcloths							
T. Cloths, Domestics and Sheetings							
Other grey goods (to be specified by kind).							
Total ..							

(1) To be shown separately for goods of different dimensions.

I do hereby declare that I have compared the above particulars with the records and books of my mill, and that they are, in so far as I can ascertain, accurate and complete.
Dated this day of 189 . (Signed)

[To be signed by the Mill-owner, Managing Agent, or other Principal officer of the Mill.]
Part II. Fancy Goods, Part III. Hosiery, and Part IV. Other descriptions of goods, will be in the same form and with the same verification and subscription. ●
(Signed) J. F. FINLAY,
Secy. to the Govt. of India.

No. 2430-S.R.

Copy forwarded to the Government of Bombay, Revenue Department, with reference to the letter from that Government, No. 6646, dated the 17th October 1898.
(By Order.)

(Signed) J. E. O'CONOR,
Asst. Secy. to the Govt. of India.

ORDER—No. 367, Revenue, dated 10th June 1899.

Separate Revenue No. 64.

Communicated to the Board of Revenue in continuation of G.O., No. 628, dated 10th February 1899.

(True Extract.)

(Signed) N. E. MARJORIBANKS,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).

Exd. A. Rungasawmy Aiyangar.

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122

, DATED

C. NO. No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT.

INITIAL OF GOVERNMENT.

STATEMENT WITH DITTO.

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IN ORIGINAL.

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