0/9 2,000—5-5-98.

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 4587

DATED 23rd November 98

[Despatch Abstract.]

Referring to the Board of Revenue
for favours of early remarks certain modifications
in the forms appended to the rules under Sec. 36
of the Cotton Duties Act II of 1896 suggested
by the Collector of Land Revenue, Customs &
Opium, Bombay

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Mis	841	Rev	27.2.96				

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Ex. No. 659 of 99.							
Mis	628-9	Rev	10.2.99.				

10

SRD 26.1.99

0/18 2,000—30-8-97

Revenue (1898) Department.

CURRENT No. 7948

P.P. 28/11/98

From

The Govt. of Madras—Finance & Commercial dept

Endl. Lr. No. 4584/728 dt. 21st Nov. 1898

Order

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

No. 4984 S.R.

Dated 14th Nov. 1898

Received 20th ..

Registered 21st ..

Enclosures 4

Spare copies

To

The Board of Revenue (S.R.)

DW. 25-11-98

P.V.K. 22.11.98.

KD 22/11/98

SUBJECT.

Forwarding copy of a letter from the Collector of Land Revenue, Customs and Opium, Bombay, suggesting certain modifications in the forms appended to the rules under Section 36 of the Cotton Duties Act, II of 1896, and requesting to be furnished with the views of the Madras Govt. in regard to the alterations proposed in them and with information regarding the ways in which they have been working in Madras.

BACK PAPERS.

G O.	No.	Department.	Date.
Mci	841	Rv	27.2.96

FURTHER PAPERS.

G.O.	No.	Department.	Date.
Mis	628-9	Rv	10.2.99

LR
No. 4984.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

Simla, the 14th November 1898.

To

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

Sir,

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. 961-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 Mcr Department, No. 886-841, under Go. 841/27.2.96 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

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.

I have the honour to be,
Sir,
Your most obedient servant,

H. H. Risley
Offg. Secretary to the Govt. of India.

No 4669 of 1898.

4 Pp

From

The Collector of Land Revenue Customs and Opium
Bombay,

To

The Secretary to Government
Revenue Department, Bombay.

Bombay Custom House.
27th September 1898.

Sir,

I have the honor 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 2, 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 9th 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

under G.O. 341 20.1.99

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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 among st these. "Jamjhar 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 were 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 discrepancy of export forms. But the majority of the mills have not complied with the request, and it has been

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been found impossible to enforce it. 689

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. The 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 1914, which levied duty on all yarn alone, to the Act of 1916 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 "Nos on bales issued". But on further consideration it seems to me that the form contains much needless repetition of information already recorded in the direction, and that it would be better to do away with the form entirely and add one additional column headed "Nos on bales" between columns 2 and 3 of the A return. It is of this suggestion that I have

have now to request approval. Copies of the present A and D Forms are attached for ready reference, with the proposed new forms A which is intended to supersede them both.

I have, etc,

Sgd. W. J. Morrison

Collector of Inst Revenue, Customs and Opium

(True Copy)

E. C. Quinn

for Registrar.

Insurance Companies Department

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Encl. No. 1
Corr. No. 7948

1899
REVENUE DEPT.
Encl. No. 2
Corr. No. 659

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

Form A

Particulars of all cotton Goods produced at Mill during the period beginning at and ending 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 Sec. 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, ~~lbs.~~	Length, yards.				
Chadars						
Dhutis						
Drills and Jeans ...						
Jaconets						
Madapollams						
Mulls						
Printers						
Shirtings & 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.

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Form D.

Goods for Export to Foreign Ports only.

1.	2.	3.	4.	5.
Description of Goods	no. of Bales made up	Nos. 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.]

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Proposed amalgamated A and D Forms. 9.

Form A

Particulars of all cotton goods produced at the Mill during the period beginning at and ending. 10

1.	2		3		4	5	6	7
	Issued out of the Mill premises							
Description of Goods.	Weight. lbs.	Length. yards.	Numbers or Sizes		Real value	Deduction claimed under Sec: 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.
5	4		3		3	4	4	4

Similar foot-notes as in the original Form. A.

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BAD 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, 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.

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