0/9 3,000—5-8-98.

Revenue (1899) Department.

MISCELLANEOUS SERIES.

G.O., No. 568

DATED 7th Feby 99.

[Despatch Abstract.]

Stating that Govt. see no reason to make a reference to the Govt. of India ~~regarding~~ as to the exemption from import duty of machinery driven by steam power for crushing materials for manufacture of cement.

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 (1899) Department.

CURRENT No. 507

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

Order To Secy

Please see draft below.

Mis. No. 189.

GRK
23.1.99.

Dated 17th January 1899.

Received 20

Registered 20

Enclosures —

Spare copies —

COMMERCIAL REV. DEPT.

SUBJECT.

Requesting that a reference may be ~~xxxxxxxxx~~ made to the Government of India as to the exemption from import duty of machinery driven by steam power for crushing materials for manufacture of cement.

BACK PAPERS.

G.O.	No.	Department.	Date.
Mis	3940	Rev	8.10.98
Mis	676	Rev	5.2.99

FURTHER PAPERS.

G.O.	No.	Department.	Date.

500
6-6-98

REVENUE BOARD OFFICE MADRAS

Proceedings of the Board of Revenue

(Separate Revenue),

Dated 17th January 1899.

Mis. No. 189.

Read letter from the Collector of Sea Customs, Madras, No. 480, dated 4th January 1899, informing the Board that he has charged duty on certain machinery recently imported by Messrs Arbuthnot and Co., and requesting that the matter may be reported to the Government of India with a view to ascertaining whether his action is correct.

RESOLUTION:---

Messrs Arbuthnot and Co. having imported machinery to be driven by steam power for crushing materials for manufacture of cement, the Collector charged duty on it and requests that the matter may be reported to the Government of India in order to ascertain whether his action is correct. He brings to notice that item 14 (k) of schedule IV of the Tariff Act exempts from duty machinery for the crushing of bones and bricks only, neither of which articles are used in manufacture of cement.

page 8 of the copy put up.

2. The Board requests that a reference may be made to the Government of India for orders as to the exemption of the machinery referred to.

(True extract)

C. Galhuntt
19.1.99 Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Collector of Sea Customs, Madras.

19.1.99

D 1 1,000 -7-9-22.

C. No. 504

From The Board of Revenue (Sep. Rev.)
Mis. No. 189 Dated 17.1.99

189

~~FOR ORDERS.~~

To Secy.

The Collector of Customs, Madras, having charged duty on certain machinery imported by a local firm for crushing materials for the manufacture of cement, the Board requests that the fact may be reported to the Govt. of India in order to ascertain whether his action is correct.

2. The doubt probably arises from the fact that machinery for the manufacture of tiles and bricks is exempted [vide note (a) on page 8 of Schedule IV to the Tariff Act below.]. But so far as can be seen, there is no authority for similarly exempting the machinery under consideration, and the Collector's action is correct. If it be otherwise, the importing firm may be left to appeal.

C 30-1-99.
R 2-2-99

3. In para 2 of its letter ~~xxxxxx~~ No. 4185-S-R. of 24.9.98, the Govt of India pointed out that unless the industry for which machinery is used is "a regular industry ~~xxxxxxxxxxxxxxxxxxxxxxxx~~ "of the country" no exemption would be allowed. There is no information before Govt so far as this Presidency is concerned, that the manufacture of cement is of this description.

4. It is submitted, therefore, that there is no ground for making a reference to the Govt of India. May the Board be informed accordingly?

under G.O. 3940 / 3.10.98

KD
25-1-99

~~xxxxxxxxxxxxxxxxxxxxxxxx~~
~~xxxxxxxxxxxxxxxxxxxxxxxx~~
IFM. I can see no reason for a reference to India. As the ~~xxx~~ point out if the machinery has been wrongly charged, the importer may appeal. He does not appear to have done so.

27-1-(

I agree. Messrs A Foss can appeal if they think fit. But the decision seems right

1.2.99.

To Secy

Please see draft below.

PK
3.2.99.

KD
3-2-99

True draft

8/2/99

FOR ORDERS.

Revenue Department

Read B.P. (S.R.) Mis.A
189 dj 14.1.99 (C. no. 507).

G.O. mis No 568 dj 7th Feb 1899

The Govt see no reason for making a reference to the Govt of India. Messrs. Arbuthnot & Co. may appeal, if in their opinion the machinery has been wrongly charged with import duty.

8/2/99

To
The Board of Revenue (S.R.)
(Srom orders)

9.2.99.

KD
3-2-99

*When given for copying*_____
*When copied*_____ } 189 .
*When examined*_____
*When signed*_____

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.

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