Revenue (1899) Department.

PRESS SERIES.

G.O., No. 846

Dated 14th December

[Despatch Abstract.]

Customs duty

Letter from the Govt: of India Expressing
unwillingness to making imports duty on certain
Chemicals depend on receipt & preferring to continue
Exemption from duty absolute as at present, Communicat
Letter Govt: of India with remarks

## BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
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## FURTHER PAPERS.

| G.O. (C.No) | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
| 7951/99 | | | | | | | |

15 5,000—25-10-98.

# Revenue (1899) Department.

CURRENT No. 7951

Read ajain G.O. No. 3519 d/3.10.99
" " letter to the Govt of India,
No. 3520 d/3.10.99
" " letter from the Govt of India,
No. 5516 S.R., d/6.12.99 (C.no. 7951)

Sepl. no. 132
Order Nisi no. 8464/14th December 1898.

From The Government of India.
Finance & Commerce Dept.

Communicated to the Board of Revenue in continuation of G.O. No. 3519 d/3.10.99. with the request that the information called for in the Govt of India ~~in para 2 of their letter~~ should may be furnished at an early date.

No. 5516-S.R.

Dated 6th December 1899
Received 10-XII
Registered 11. XII
Enclosures
Spare copies.

To
The Board of Revenue (S.R.)

SUBJECT.

Stating that the Govt. of India are averse from making the import duty on certain chemicals, used as manures, dependent on the use to which they are intended to be put, and prefer to allow the exemption to continue absolute as at present.

## BACK PAPERS.

| G.O. | No. | Department. | Date. |
|---|---|---|---|
| Mad | 3519-20 | Rev | 3.10.99 |
| Pun | 405 | Rev | 22.7.98 |
| Desp. | No. 2 | dt 4.11.97 | |
| Pun | 849-50 | Rev | 6.10.97 |
| " | 267 | Rev | 27.4.97 |

## FURTHER PAPERS.

| G.O. C.No | No. | Department. | Date. |
|---|---|---|---|
| 2551 1901 | | | |

No. 5516 S.R.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

*Calcutta, the 6th December 1899.*

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To

The SECRETARY to the GOVERNMENT of MADRAS,

Revenue Department.

Sir,

I am directed to acknowledge the receipt of your letter No. 3520, dated the 3rd October 1899, suggesting that the Notification in this Department No.3133-S.R., dated the 15th July 1898, exempting from import duty certain chemicals (used as manures) may be so amended as to make it clear that the articles are liable to duty when imported for uses other than as manure.

published in G.O. No. 405 22.7.98

2. In reply, I am to say that the Government of India are averse to making the duty on the chemicals referred to dependent on the use to which they are intended to be put, and prefer to allow the exemption to continue absolute as at present. I am, however, to request that, with the permission of His Excellency the Governor in Council, you will state the value of the exempted chemicals imported for purposes other than use as manure since the 15th July 1898. If the quantity so imported should prove to be large it might be necessary to consider whether the exemption should not be cancelled altogether.

I have the honour to be,

Sir,

Your most obedient Servant,

W. Burnett

Under Secy. to the Govt. of India.

W.B.

# Government {1899} of Madras.

## REVENUE.

*Recd.* } 1899. *Enclosures*

*Regd.* } *Spare copies*

**G.O., No. 846, 14th December 1899.**

## DECEMBER.

### Customs Duty.

Letter from the Government of India expressing unwillingness to making import duty on certain chemicals depend on their use and preferring to continue exemption from duty absolute as at present, communicated to the Board of Revenue with remarks.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again the following G.O., Mis. No. 3519, Revenue, dated 3rd October 1899 :—

*Read*—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 3972, dated 5th September 1899 :—

The Hon'ble Mr. J. THOMSON.

Read—the following letter from W. O. HORNE, Esq., I.C.S., Collector of Vizagapatam, to the Secretary to the Commissioner of Salt, Abkári and Customs Revenue, dated 17th August 1899, Re. C. No. 1351-Acc. of 1899 :—

I have the honour to state that, on the 5th instant, six casks of sulphate of ammonia were imported by the Vizagapatam Commercial Corporation for the manufacture of soda-water. The Superintendent of Sea Customs, Vizagapatam, levied duty on the article under No. 10 of schedule IV of the Indian Tariff Act.

The importers claim refund of the duty on the ground that sulphate of ammonia is exempted from import duty under the notification of the Government of India, Finance and Commerce Department, dated 15th July 1898, No. 3133-S.R. In this notification, sulphate of ammonia and some other articles are certainly exempted from duty, but it would appear from the letter from the Government of India to the Government of Madras, embodied in Board's Proceedings, No. 226, dated 26th July 1898, that the articles were exempted on the understanding that they are imported "exclusively for use as manure." It is not, however, stated in the notification that duty is to be charged when the articles are imported for other purposes.

I therefore request that you will be so good as to let me know whether the Superintendent of Sea Customs, Vizagapatam, is right in levying duty on the sulphate of ammonia imported by the Vizagapatam Commercial Corporation for the preparation of soda-water. I think he is not.

Resolution—Mis. No. 3972, dated 5th September 1899.

In his letter read above the Collector of Vizagapatam reports that the Superintendent of Customs of the Vizagapatam Port levied duty on six casks of sulphate of ammonia imported for the manufacture of soda-water on the ground that it was exempted from customs duty only when imported for use as manure, and requests orders whether the Superintendent's action was correct.

2. The Collector is informed that the duty levied should be refunded as the Government of India, in its notification, exempting the article from duty, attaches no conditions as to its use.

3. As that Government, however, in paragraph 2 of its letter communicated in G.O., No. 405, Revenue, dated 22nd July 1898, states that it is understood that sulphate of ammonia and the other chemical products specifically exempted are imported exclusively for use as manure, the Board considers that the fact of the importation of sulphate of ammonia for use in the manufacture of soda-water should be brought to notice, and accordingly submits a copy of the Collector's letter for the information of Government.



*Order*—Mis. No. 3519, Revenue, dated 3rd October 1899.

The Government of India will be addressed.

2. Pending receipt of reply, the order for the refund of duty should be held in abeyance.

(True Extract.)

(Signed) H. TREMENHEERE,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).

READ—also the following letter from H. TREMENHEERE, Esq., I.C.S., Acting Secretary to the Government of Madras, Revenue Department, to the Secretary to the Government of India, Finance and Commerce Department, dated 3rd October 1899, No. 3520 :—

I am directed to refer you to Mr. Robertson's letter, No. 3135-S.R., dated 16th July 1898, on the subject of the exemption of certain chemical manures from import duty.

2. From paragraph 2 of this letter, it is obvious that the exemption from import duty of the chemical preparations was based on the understanding that they were imported exclusively for use as manure. It appears, however, from Board's Proceedings (Separate Revenue), No. 3972, dated 5th September 1899, copy of which is enclosed, that sulphate of ammonia, one of the substances so dealt with, has been imported for the manufacture of soda-water. The Board of Revenue has directed the Collector to refund the duty already collected, on the ground that no conditions were attached to the exemption contained in the Government of India notification. His Excellency the Governor in Council considers that the view taken by the Board is correct, but I am to suggest the propriety of amending the notification so as to make the articles liable to duty when imported for uses other than manure.

READ—also the following letter from J. B. BRUNYATE, Esq., I.C.S., Under Secretary to the Government of India, Finance and Commerce Department, to the Secretary to the Government of Madras, Revenue Department, dated Calcutta, 6th December 1899, No. 5516-S.R. :—

I am directed to acknowledge the receipt of your letter, No. 3520, dated the 3rd October 1899, suggesting that the notification in this department, No. 3133-S.R., dated the 15th July 1898, exempting from import duty certain chemicals (used as manures) may be so amended as to make it clear that the articles are liable to duty when imported for uses other than as manure.

2. In reply, I am to say that the Government of India are averse to making the duty on the chemicals referred to dependent on the use to which they are intended to be put and prefer to allow the exemption to continue absolute as at present. I am, however, to request that, with the permission of His Excellency the Governor in Council, you will state the value of the exempted chemicals imported for purposes other than use as manure since the 15th July 1898. If the quantity so imported should prove to be large it might be necessary to consider whether the exemption should not be cancelled altogether.

Order—No. 846, Revenue, dated 14th December 1899.

Separate Revenue No. 132.

Communicated to the Board of Revenue, in continuation of G.O., No. 3519, dated 3rd October 1899.

2. The information called for by the Government of India should be furnished at an early date.

(True Extract.)

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

To the Board of Revenue (Separate Revenue).

Exd. W. D'Moss.

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Read again G.O. No. , dated 189 .

Current No.

Enclosures to G. No.

Order of Government.

Letter of Government.

Statement with ditto.

Papers not filed up being meant for despatch in original.

*N.B.*—
A = Print in full.
B = Not to be printed.
P = Print abstract only.
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