

ACT No. XXIX OF 1855.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor General on the 23rd October 1855.)

AN ACT for amending Act No. VI of 1844.

WHEREAS it is prescribed, by Regulation II of 1803 of the Madras Code, that the Collectors of the public revenue, derived from duties on commodities by Sea or Land, as well as from other sources, shall be under the immediate control of the Board of Revenue, and shall obey all orders communicated to them by the authority of that Board ; and it is expedient to amend Act No. VI of 1844, in so far as it may be construed to exempt any orders or proceedings of officers employed in the collection of Customs from the revision and control of the said Board of Revenue, and in so far as it makes the proceedings of Collectors of Customs depend upon the orders of Government in certain cases : It is enacted as follows :—

Board of Revenue empowered to revise proceedings of officers employed in the collection of Sea Customs and Land Frontier Customs.

I. The Board of Revenue is empowered to revise the proceedings of all officers employed in the collection of Sea Customs and Land Frontier Customs, under Act No. VI of 1844, and to annul or modify the orders of such officers.

II. The Board of Revenue is empowered, instead of the Governor in Council, to pass orders in all cases in which, by the proviso in Section XVII Act No. VI of 1844 relating to baggage, and by Sections XXVI and LXI of the same Act, the proceedings of the Collectors of Customs are dependent on the orders of Government.

Board, instead of Governor in Council, to pass orders in certain cases.

III. In

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III. In case of imported goods being charged by a Collector of Customs, under the first rule annexed to Schedule A of Act No. VI of 1844, with a rate of duty above what they are liable to on the declaration of the importer as to the place of manufacture or production, an appeal shall lie to the Board of Revenue, instead of the Governor in Council.

Appeal in certain cases to lie to Board instead of Governor in Council.