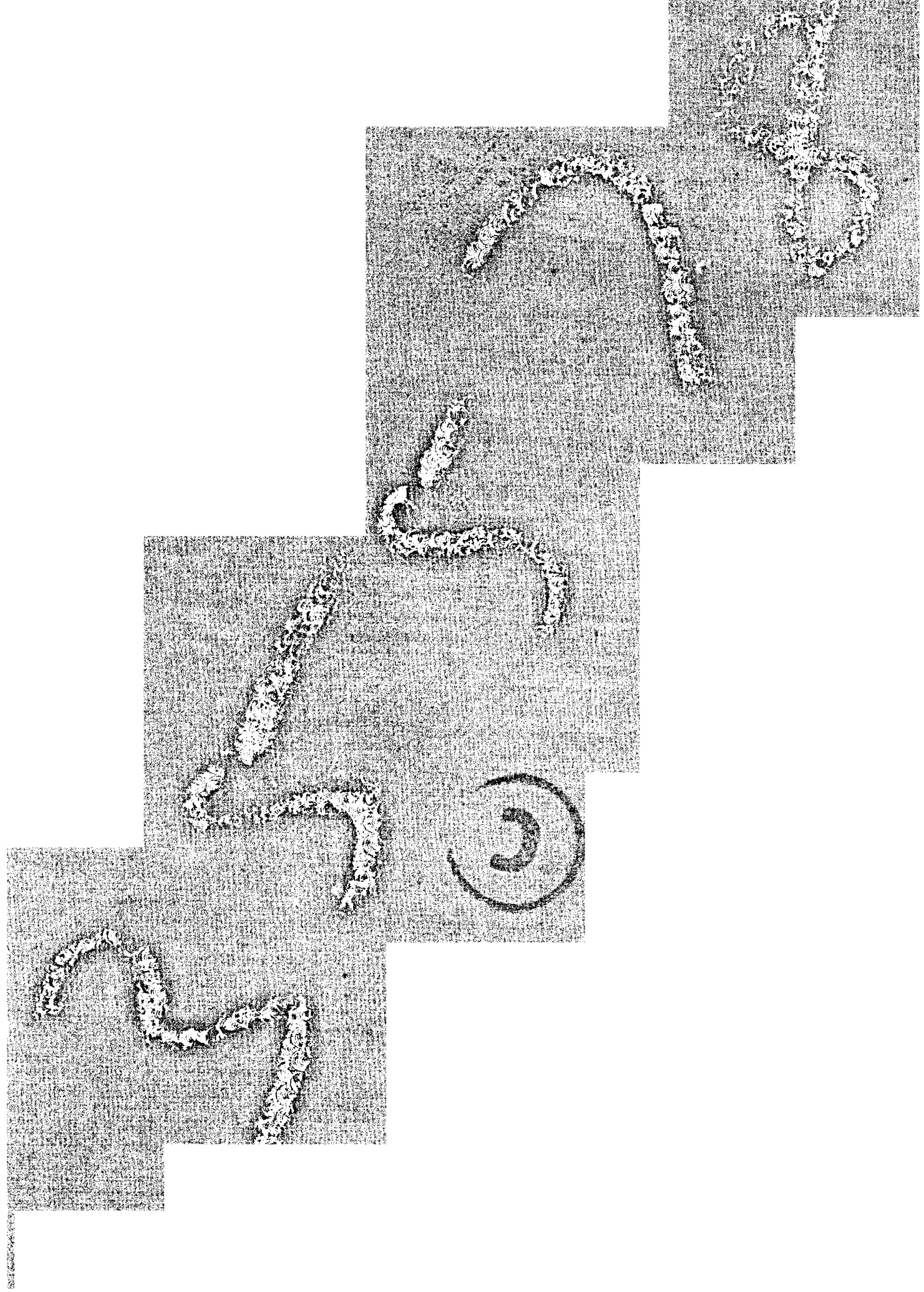


A REPORT

ON THE

SYSTEM OF ABKARI ADMINISTRATION

WITH RESPECT TO THE

TAXATION OF TODDY

IN THE

PRESIDENCY OF MADRAS,

1895.

BY

ABHILAS CHANDRA MUKERJIE,
BENGAL PROVINCIAL CIVIL SERVICE (EXECUTIVE BRANCH).

CALCUTTA:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1895.

Not printed for sale.

TABLE OF CONTENTS.

CHAPTER I.—Introductory.

CHAPTER II.—Toddy-yielding trees in Madras.

CHAPTER III.—Tree-tapping in Madras.

CHAPTER IV.—Toddy revenue in Madras.

CHAPTER V.—Progress of the tree-tapping license-fee system.

CHAPTER VI.—The working of the tree-tapping license-fee system in Madras.

3

CHAPTER VII.—Marking of trees in Madras.

CHAPTER VIII.—Sweet toddy in Madras.

CHAPTER IX.—Toddy spirit in Madras.

CHAPTER X.—Toddy and toddy consumers in Madras.

CHAPTER XI.—TODDY-DEALERS IN MADRAS.

CHAPTER XII.—THE MADRAS ESTABLISHMENT.

CHAPTER XIII.—UNIFORMS, ARMS, &C., IN MADRAS.

CHAPTER XIV.—MEASURES FOR THE PROTECTION OF THE REVENUE IN MADRAS.

4

TABLE OF CONTENTS.

CHAPTER XV.—SUGGESTIONS.

5

A REPORT

ON THE

SYSTEM OF ABKARI ADMINISTRATION

WITH RESPECT TO THE

TAXATION OF TODDY

IN THE

PRESIDENCY OF MADRAS,

1895.

CHAPTER I.

INTRODUCTORY.

Government orders on the subject of my deputation.—The Government of Bengal in letter No. 5811S.R., dated the 7th November 1894, to the Board of Revenue, Lower Provinces, observed that—

"The Lieutenant-Governor doubts whether the successful introduction of the tree-tax system would be possible except with the help of an officer who has carefully enquired into and observed its working on the spot in Madras. He approves, therefore, the deputation of an officer to Madras, and agrees to the selection of Babu Abhilas Chandra Mukerjie, the Second Inspector of Excise, whom the Excise Commissioner has recommended. The period of his deputation will be limited to six weeks, and no officer will be appointed to replace him during his absence."

This was sanctioned by the Government of India, Finance and Commerce Department, in letter No. 122Ex., dated the 9th January 1895.

2. **Course of tour.**—After receiving instructions from the Board of Revenue, Lower Provinces, and the Commissioner of Excise, Bengal, I left Calcutta for Madras by steamer on the 29th January 1895, arrived there on the 2nd February, and reported myself to the Board of Revenue, Madras. I waited upon the Hon'ble Mr. A. T. Arundel, I.C.S., Member of the Board of Revenue and Commissioner of Salt, Abkari, and Separate Revenue. I was asked to work under the instructions of Mr. J. H. Merriman, Deputy Commissioner of Salt and Abkari Revenue, Central Division. Before my arrival, the Deputy Commissioner had issued the following order to the Inspector, Madras Town circle, and to the Assistant Commissioners of the Chingleput and North Arcot Districts:—

"As the object of the deputation of the officer from Bengal is the adoption of the Madras system of taxing trees tapped for toddy, the officers are requested to have the necessary information ready and arrangements made to enable the officer to thoroughly understand the system. The Bengal officer will first visit the town of Madras, where Mr. Thurley will afford all the needful information. The Covelong, Arcot, and Vellore circles can then suitably be visited in the order named."

I first worked with Mr. R. M. Thurley, Inspector of the Madras Town circle; next with Mr. F. W. Gahan, Inspector, Covelong circle; then with Mr. O. A. Luxa, Inspector, Vellore circle; and lastly with Mr. M. Gopal Rao, Inspector of the Arcot circle. When my outdoor work was finished, I again reported myself to the Commissioner of Salt, Abkari, and Separate Revenue, and to the Deputy Commissioner of the Central Division, and I was asked to work with Mr. E. L. Millett, Assistant Commissioner of Salt and Abkari Revenue, on duty as Assistant Secretary to the Commissioner of Salt, Abkari, and Separate Revenue. Mr. Millett placed at my disposal the papers in the Board's office in connection with the tree-tax system. I left Madras by steamer in the afternoon of the 26th February and arrived in Calcutta in the night of 1st March 1895.

I desire to express my cordial acknowledgment of the uniformly courteous and friendly reception accorded to me by all the officers with whom I came in contact in the Presidency of Madras, and to thank them for all the material assistance they invariably rendered me in furnishing information and in supplying me with reports and papers.

3. **Plan of Report.**—I was deputed to make enquiries into the system under which the tari revenue is raised in Madras. I did not therefore specially enquire into such heads of excise revenue as foreign liquor, intoxicating drugs, excise opium, and country spirits. I have endeavoured to confine my report within the briefest limits consistent with lucidity; but in explaining the systems in force in Madras it has been found necessary to furnish details at greater length than would have been required in writing about a system already known and in operation in these provinces. I shall have occasion sometimes to repeat statements, descriptions, or allusions for the sake of emphasis or facility of reference. I do not think it necessary to acknowledge, in each case, the extracts of the paragraphs, sentences, expressions, and figures which I shall have occasion to quote from the annual reports and papers placed at my disposal. I have derived much assistance in my enquiries from the perusal of "the report on the system of abkari administration with respect to the taxation on country liquor in the Presidencies of Bombay and Madras, 1888," by Mr. C. E. Buckland, I.C.S.

4. **Explanation of terms.**—A few prefatory words in explanation of some of the expressions commonly used in Madras, which are unknown in Bengal, or have other significations here, will be found useful—

(1) In Bengal the word "excise" is treated, both in the law and in common parlance, as synonymous with the word "abkari." In Madras, on the other hand, "excise system" has a special meaning attached to it, viz., the system under which a still-head duty, determined with reference to strength, is levied on each gallon of liquor issued for consumption from a central or private distillery. It is always carefully distinguished from a farming or renting system under which no such still-head duty is imposed on liquor. In Madras, therefore, the word "excise" has a technical and limited signification. The "excise districts" are those in which the excise system as above described has been introduced.

(2) *Farms* are revenue divisions in hill tracts somewhat larger in extent than the Revenue Inspector's division.

(3) *Agency farms* are farms in the hill tracts under the Agent to the Governor, as the Collector of Ganjam and Vizigapatam.

(4) A *renting system* denotes merely a farming system. The words "renters" and "farmers" are identical in sense. Rented or farmed districts, taluks, or Revenue Inspectors' divisions are those in which the right of vend is leased for lump sums for certain periods. The privilege of vend is put up to auction.

(5) *Rent area or vend area* denotes an area, generally a Revenue Inspector's division, in which all the shops are sold in one lot under the farming system. The auction purchaser has the exclusive privilege of selling within that area.

(6) *Arrack* properly means the spirit distilled from toddy or from grain. As used by the Madras Abkari Department, it means country spirit from whatever material distilled. It is almost entirely distilled from cane sugar, molasses, or jaggari.

(7) *Jaggari* is the juice of sugarcane boiled to a point at which it does not crystallize: sugar is the same juice crystallized; and molasses is the refuse or drainings from the crystallization of sugar and resembles treacle. Jaggari is made by boiling sweet toddy, whether drawn from cocoanut, palmyra, or date palm.

(8) *Booth-keeper.*—The person holding a license to open a booth, *i.e.*, a temporary shed in a toddy tope in which tree-foot sales were allowed. The system has recently been abolished all over the Presidency.

(9) *Dowl.*—The quantity of arrack or toddy which a shopkeeper is estimated to sell, on which therefore the tax paid by him was calculated. The dowl system has been abolished.

6

(10) *Puttai arrack.*—Arrack in the preparation of which *putta*, *i.e.*, the bark of the *acacia leucophlœa*, is used. The country spirit manufactured from molasses is called puttai arrack, and the spirit that comes from Colombo is treated as foreign liquor, and is called "Colombo arrack."

(11) *Combined country spirit and toddy-renting system or the joint arrack and toddy-renting system* means that under the system the exclusive privilege of manufacturing and vending country spirit and toddy is disposed of conjointly. This is done by auction by the taluk or by the Revenue Inspector's division. The contractors, in some cases, sublet portions of their rent areas, and in others deal directly with shop-keepers.

(12) In Madras the abkari year corresponds with the financial year as regards arrack, and in respect of toddy it begins from 1st October to suit the toddy season.

5. **Revenue divisions of Madras.**—The province of Madras is divided into 22 districts. Each district is again divided into taluks or revenue subdivisions in charge of a tahsildar. Each taluk is subdivided into Revenue Inspectors' divisions or firkas. A Revenue Inspector's division is composed of several villages. Each village has its headman, and under him there is a Kernam.

6. **Revenue officers and their duties.**—The treasury at the head-quarters of every taluk is under the direct supervision of the tahsildar, who is responsible for the collection of the revenue of the taluk. Almost all the abkari payments pass through the taluk treasuries. Some of the taluks are large in area and consist of five or six thanas or police-stations. The pay of the Tahsildar ranges from Rs. 150 to Rs. 250. The Tahsildar has to work under a Collector, a Sub-Collector, a Head Assistant Collector, an Assistant Collector, or a Deputy Collector. There are Deputy Tahsildars in the larger taluks, who are generally placed in charge of the second treasury in the taluk. The Revenue Inspector has to report to the Tahsildar on the condition of the crops and on land disputes. He makes surveys and checks the work of the Village Headman under the orders of the Tahsildar. The Revenue Inspectors may have the power to sign and check transport permits delegated to them. They also check consignments of liquor. A Revenue Inspector's jurisdiction generally extends over 10 to 20 villages, and in places where the villages are situated close to each other, even over 30 villages. There are two grades of Inspectors. The pay of the first grade is Rs. 40 and that of the second Rs. 35. They have nothing to do with the actual collection of revenue.

The Village Headman is responsible to the Tahsildar for the collection of revenue in his village. The most important man in the village, the man of substance holding the largest quantity of land, is appointed to be the Village Headman. In many places the village headship is hereditary, and it is considered an honour to be appointed a Village Headman. He gets a salary of Rs. 5 to Rs. 12. He summons parties and exercises magisterial powers in regard to petty theft cases. He can put people in stocks for 24 hours. The *Kernam* has got no powers, but keeps the accounts and assists the Village Headman in the collection of revenue. He gets a salary of Rs. 6 to Rs. 12 per month.

The Village Headmen, who are empowered to collect abkari fees, remit the money to the taluk treasury along with other revenue collections through a servant called the village *vetti*. A taluk head-quarters is generally situated in the middle of the taluk. Ten or fifteen miles is the utmost distance of a village from the nearest treasury. The licensee who makes direct payment in the treasury has never to travel more than the above distance.

7. **Relation of Revenue officers with the Abkari Department.**—The Collector is responsible for the collection of all revenue. He holds sales of excise shops of all classes, and grants licenses for the sale of exciseable articles. The Collectors are, however, practically very little concerned with the administration of the abkari department; the Sub-Collector, the Head Assistant, and the Deputy Collector in charge of divisions of districts likewise do little or no abkari work. Important matters of abkari administration are for the most part personally discussed by the Collector with the Commissioner during his tours. Routine matters are disposed of in the Collector's office. The abkari preventive and detective staff has nothing to do with the collection of excise revenue. The abkari officers assist the Assistant Collector, Sub-Collector or Deputy Collector at the time of annual sales.

In the work of detection the Abkari Department derives little assistance from the revenue staff of a district, and I am informed that the Police too are not active in prosecuting abkari offenders. The abkari officers have therefore to rely for the most part on their own energy for the prevention and detection of excise offences and for the conduct of the abkari administration.

All abkari license fees and the tree-tax are recoverable as an arrear of land revenue. For illicit tapping, the tapper primarily, and if he is not found, the owners of trees are responsible for payment of the tree-tax; and the licensee, and not the owner, is responsible for payment of, the tree-tax in instalments.

8. **Abkari Revenue in Madras.**—According to the census of 1891, the Madras Presidency has an area of 141,160 square miles with a population of 35,616,081, of which 2,250,386 are Muhammadans and 33,365,695 are Hindus and others. The number of persons to the square mile is therefore 252.

The total abkari demand for 1893-94 amounted to Rs. 1,27,76,204 against Rs. 1,21,17,420 in the previous year. The following statement shows the current demand under all the major heads of abkari and opium revenue for the year 1893-94 and seven-preceding years:—

Heads of Revenue	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirit ...	45,63,574	44,00,039	46,73,827	54,42,923	57,19,208	54,50,225	52,48,292	54,57,301
Country spirit and toddy combined ...	7,89,499	8,05,938	7,99,847	4,49,619	71,663	48,695	25	200
Foreign liquor ...	92,729	3,05,837	3,02,669	3,81,764	3,47,288	2,76,303	3,22,606	3,19,963
Miscellaneous ...		12,052	11,680	29,634	37,743	90,130	83,396	99,000
Toddy ...	30,81,315	35,89,539	39,65,736	44,20,164	51,76,370	54,96,682	57,66,150	61,84,385
Total abkari ...	85,27,117	91,13,405	97,53,759	1,07,24,104	1,13,52,277	1,13,62,035	1,14,20,469	1,20,60,849
Opium ...	6,70,380	6,59,568	6,74,411	5,99,168	7,23,527	6,86,789	6,96,951	7,15,355
Grand Total, Excise	91,97,497	97,72,973	1,04,28,170	1,13,23,272	1,20,75,804	1,20,48,824	1,21,17,420	1,27,76,204

In 1886-87 the toddy revenue was only Rs. 30,81,315, but with the gradual introduction of the tree-tax system it rose to Rs. 61,84,385 in 1893-94. It will thus be seen that the toddy revenue has more than doubled in eight years, and that last year it exceeded the country spirit revenue by Rs. 7,27,084.

9. **Abkari Revenue in Bengal.**—According to the census of 1891 the Lower Provinces of Bengal have an area of 148,178 square miles with a population of 71,239,701, of whom 45,194,322 are Hindus, 23,432,723 are Muhammadans, and 2,612,656 profess other religions. The number of persons to the square mile is 480. The revenue derived from all sources since 1886-87 is given below:—

Articles of Excise.	Revenue.							
	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits ...	47,91,249	52,05,042	50,90,313	47,07,152	45,28,262	48,14,643	50,30,143	52,52,898
Rum ...	1,08,111	88,885	72,851	1,00,659	98,383	2,29,972	4,19,717	4,35,308
Imported liquors ...	2,09,854	2,33,083	2,21,453	2,14,090	2,31,095	2,23,644	2,07,092	2,33,162
Beer ...	...	...	...	16	71	174	193	224
Tari ...	6,89,312	7,27,787	7,88,901	8,26,314	8,45,586	9,57,405	9,50,379	10,16,375
Pachwai ...	1,78,263	2,01,216	2,15,191	2,32,682	2,72,288	3,04,168	3,34,557	3,46,518
Charas ...	1,962	2,772	2,755	3,535	6,594	7,568	9,097	10,776
Siddhi or bhang ...	37,927	42,066	42,671	43,141	44,847	48,464	58,558	55,752
Majum ...	2,453	2,202	2,092	2,067	1,910	1,962	1,984	2,069
Madak ...	83,649	85,305	85,753	82,825	81,467	86,343	79,689	78,379
Chandu ...	29,746	37,415	36,254	35,216	36,267	35,332	31,032	24,476
Spirits used for arts ...	188	194	19	143		772	1,066	337
Ganja ...	20,75,435	22,45,020	23,18,353	22,59,690	23,11,713	22,92,568	23,86,060	25,35,045
Opium ...	19,05,751	19,84,096	20,08,134	19,59,491	19,95,312	21,18,825	20,85,635	21,34,867
Miscellaneous ...	9,230	6,054	4,131	6,430	6,671	7,973	10,413	10,900
Total ...	1,01,23,130	1,08,62,037	1,08,88,973	1,04,73,431	1,04,60,932	1,11,29,818	1,16,00,621	1,21,87,096

It will thus be seen that the toddy revenue which was Rs. 6,89,312 in 1886-87 rose to Rs. 10,16,375 in 1893-94, being an increase of Rs. 3,27,063 in seven years.

10. **Excise Revenue in Calcutta in 1815-16.**—Tari has formed an important source of revenue from a very early time.

By section 159 of the Statute thirty-third of George III, Chapter 52, it was enacted that it shall not be lawful for any person to sell any arrack, intoxicating drugs, or liquors without a license for that purpose, under the hands and seals of two or more of the Justices of the Peace having jurisdiction, and the licensed retailers of toddy or *tari* within the town of Calcutta had to pay a duty of one rupee per diem to the Justices of the Peace.

The amounts levied by the Justices of the Peace for the town of Calcutta in the year 1815-16 on account of the several licenses specified and the manufacture of rum according to the European process in the 24-Parganas were as follows:—

		Sicca rupees.
1.	Still duty on rum	63,707
2.	Retail duty on arrack and other spirits ...	1,54,271
3.	License fee on tari	25,387
4.	Ditto on ganja	8,312
	Total of gross collections ...	2,51,677
	Deduct charges and commission ...	33,513
	Net collection ...	2,18,164

(Harington's Elementary Analysis of the Laws and Regulations, page 203, Volume III.)

11. **Excise Revenue in Bengal in 1815-16.**—In addition to the duties levied by the Justices of the Peace for the town of Calcutta, the general collection on account of the *Abkari* mahal in the Lower and Upper Provinces from the 1st May 1815 to the 30th April 1816 was as follows:—

		Sicca rupees.
1.	On spirit manufactured at the Sadar distilleries ...	4,36,380
2.	On the sale of spirits beyond the precincts of the Sadar distilleries	16,13,040
3.	On rum made according to the European process ...	11,490
4.	On pachwai or puchoee	67,012
5.	On tari	1,68,705
6.	On drugs, exclusive of opium	2,03,632
7.	On retail sale of opium	19,730
8.	Duty advanced on abkari licenses in lieu of security ...	4,284
9.	Abkari fines and forfeitures	7,637
	Total of gross collections	25,31,910
	Deduct charges and commission ...	2,32,268
	Net collections ...	22,99,642

(Harington's Elementary Analysis of the Laws and Regulations, page 206, Volume III.)

It will be seen from the above that the toddy revenue was slightly smaller than the revenue from ganja and other intoxicating drugs, but larger than the opium revenue. The revenue from ganja and opium has now considerably increased, but the revenue from tari has not increased in the same proportion.

12. **Arrack.**—*Arrack, Rack, or Raki,* is the East Indian name for all sorts of distilled spirituous liquors, but is chiefly applied to that made from toddy or the fermented juice of the cocoanut and other palms and from rice. The palms in other tropical countries furnish a fermented beverage similar to the toddy of India, and in a few instances also it is distilled, but arrack essentially belongs to India and the adjacent countries. The cocoanut palm (*Cocus nucifera*) is a chief source of toddy or palm-wine, and is obtained from trees ranging from twelve to sixteen years old, or in fact at the period when they begin to show the first indication of flowering. After the flowering shoot or spadix enveloped in its spathe is pretty well advanced, and the latter is about to open, the toddy-

man climbs the tree and cuts off the tip of the flower-shoot; he next ties a ligature round the stalk at the base of the spadix, and with a small cudgel he beats the flower-shoot and bruises it. This he does daily for a fortnight, and if the tree is in good condition a considerable quantity of saccharine juice flows from the cut apex of the flower-shoot, and is caught in a pot fixed conveniently for the purpose, and emptied every day. It flows freely for fifteen or sixteen days, and less freely day by day for another month or more; a slice has to be removed from the top of the shoot very frequently. The juice rapidly ferments, and in four days is usually sour: previous to that it is a favourite drink known in India by the natives as *callu*, and to the Europeans as toddy. When turning sour it is distilled and converted into arrack, known better to the Hindus by the name of naril, and by the Cingalese as Pol or Nawasi. A similar spirit is made pretty largely from the magnificent fan-leaved palm, *Borassus flabelliformis*, and also from the so-called date sugar palm, *Areuga saccharifera*. Large quantities of arrack are made from fermented rice prepared as malt—both in India, Ceylon, and Batavia; in the last-mentioned place sugar and molasses are also added to the rice.

It is probable that the use of arrack is more widely diffused among the human race than the produce of the vine (wine and brandy) and of barley (whisky, beer). The date-palm of the Sahara, the oil palm of West Africa, and the cocoanut palm of the Pacific Islands are made to yield it.

The unscientific method of preparing these alcoholic spirits renders them generally very distasteful to the European palate, the process of rectification being rarely, if ever, employed. Some carefully-prepared samples of great age, however, find favour, and are used in making punch and other drinks, not only in India and Java, but small quantities also find their way to Britain, for the gratification of palates trained in India. The cocoanut tree is specially valuable for this industry, because it bears twelve times in the year after it once begins, and continues to do so as long as forty years. It is the rule, therefore, to prevent undue exhaustion of so valuable a tree, to discontinue the collection of juice at intervals, and allow the natural process of fruit-bearing to go on; in this way it is usual to divide the year between two crops. Of late years a considerable amount of rum has been produced in the East Indies from the sugarcane and the molasses yielded by it. This is often called arrack by the natives, and leads to errors as to the statistics of the latter material. The word "Saki," used by the Japanese for rice-spirit, seems only an alteration of *Raki* or arrack. An imitation arrack is prepared by dissolving benzoic acid in rum in the proportion of twenty grains of the former to two pounds of the latter.

13. Use of palmyra palm and cocoanut palm trees in Hindu medicine.—Borassus flabelliformis, Linn. Sans. ताल Tála, तृणराज Trinaraja, Vern. *Tal.* Beng. Hind.

The properties of the various parts of the palmyra palm are described in detail in Sanskrit works. The root is cooling and restorative. The saccharine juice obtained by the excision of the spadix or young flowering branch is, when freshly drawn, cooling, sweet, and useful in inflammatory affections and dropsy. The fermented juice called tari or toddy is intoxicating. The yellow pulp surrounding the seeds of the ripe fruit is sweet, heavy, and indigestible. It is extracted by rubbing the seeds over a wooden scratcher, and with the addition of a little lime it settles into a firm jelly, which is a ready mode of taking the pulp. It is also made into cakes with flour and other ingredients. The young seeds contain a clear watery fluid, which is very refreshing and cooling. They form one of the edible fruits of the country and are sold in the markets in large quantities when in season. The natives after extracting the pulp from the fibres surrounding the ripe seeds preserve them for some months. When the embryo begins to germinate and enlarge, the seeds are cut open, and the expanded embryo is extracted and eaten. It is cooling, sweet, and palatable. The terminal bud or top of the tál tree is regarded as nutritive, diuretic, and tonic. The leaves of this palm tree were used for writing on by the ancient Hindus. The letters were engraved upon the leaves by a pointed iron instrument. This system of writing is still followed to a considerable extent in Orissa, where boys in the indigenous patsalas write with iron pens on palm leaves. In Bengal the leaves are written upon with pen and ink as on paper. The ashes of the flowering stalk are said to be useful in enlarged spleen.

8

NATURAL ORDER PALMACEÆ.

Cocus Nucifera, Linn. Sans. नारिकेल, Narikela, Vern. Nárial, Hind. Narikel, Beng.

The numerous economical uses of this valuable tree are fully detailed in standard works. I will refer only to such of them as are mentioned in Sanskrit medical works. The water of the unripe fruit is described as a fine flavoured, cooling, refrigerent drink useful in thirst, fever, and urinary disorders. The tender pulp of the fruit is said to be nourishing, cooling, and diuretic. The pulp of the ripe fruit is hard and indigestible, but is used medicinally. The terminal bud of the tree is esteemed as a nourishing, strengthening, and agreeable vegetable. The same remark applies to the tops of the tál palm and date trees. The root of the cocoanut is used as a diuretic as also in uterine diseases. The fresh juice of the tree is considered refrigerent and diuretic. The fermented juice constitutes one of the spirituous liquors described by the ancient writers.

14. Consuming population in Bengal and how toddy revenue is affected by other intoxicants.—Nearly the whole population of Madras may be fairly taken as toddy consuming. But it is not so in Bengal, where toddy is not practically consumed by more than half the population. The consumption of the various liquors and drugs used in Bengal has (to use the words of the Excise Commission of 1883-84) "what may be termed a geographical distribution." The principal sources of revenue are country spirit, imported wine and rum, ganja and its preparations, opium and its preparations, tari and pachwai. In hilly districts country spirit and pachwai are preferred. In Eastern Bengal ganja, country spirit and opium are preferred. In Bihar country spirit, tari, and ganja are the chief sources of revenue, and in Central Bengal (Presidency and Burdwan Divisions) country spirit, ganja, tari and opium are preferred. In Orissa opium, tari, and ganja are the chief sources of revenue. Imported wine and rum are drunk by the educated classes in towns and by the Europeans and Eurasians.

In Bengal the revenue in 1893-94 from—

	Rs.
Country spirit was ...	52,52,898
Imported wine and rum, &c.	6,69,031
Tari	10,16,375
Pachwai	3,46,518
Ganja, siddhi and their preparations	26,03,642
Opium and its preparations	22,37,722
Miscellaneous ...	10,910
Total ...	1,21,37,096

In Madras the revenue in 1893-94 from—

	Rs.
Country spirit was ...	54,57,501
Imported wine ...	3,19 963
Tari ...	61,84,385
Pachwai, &c. ...	12,233
Ganja, &c. ...	52,050
Opium, &c. ...	7,15,355
Miscellaneous ...	34,717
Total ...	1,27,76,204

The fact of so large a revenue being obtained in Bengal from these sources has an important bearing on the amount of the revenue from tari. The same people cannot generally afford to purchase both narcotics and intoxicating drinks. Some prefer ganja and would on no account drink tari. Some drink tari, and would on no account smoke opium or take raw opium. Again, the light taxation of one such article, as tari, or the concession of privileges in the case of another such article as pachwai, seriously interferes with the development of taxation on country spirit.

The natural demand of the people for stimulants varying in different parts of the country, and different stimulants predominating in different areas, the best possible measures should be adopted to restrict the consumption and increase the revenue. It has been shown repeatedly that tari interferes with the country spirit revenue, that it is most lightly taxed, and that means should be adopted to raise the maximum revenue from minimum consumption, keeping in view the object of the excise administration.

The object of the excise administration in Bengal is to raise a revenue for Government by taxing the sale of spirituous liquors and drugs, in order to discourage intemperance, as far as it is possible to do so without interfering with the ordinary requirements of those classes of the people who are in the habit of using the articles thus taxed. For if the difficulty of procuring them is increased beyond a certain limit experience shows that their consumption is not checked, but their illicit preparation and distribution are resorted to.

15. **Rent paid to owners of trees in Bengal.**—The zamindars levy a large amount in Bengal from the rent of tari-producing trees, and this has retarded the development of the tari revenue. In some districts the rent demand is excessive. In Gaya the big zamindars have made it a rule to levy from tari vendors as rent for the use of their trees the same amount as they have stipulated to pay to Government as license fees.

In the 24-Parganas district the rent for date trees varies from 3 to 8 trees per rupee according to the importance of the locality. For palm trees the rate is 2 to 1 tree per rupee. The maximum rate is levied near towns and places near factories and mills, and in rural tracts where the demand for tari is small, the minimum rate is levied. The rent paid to zamindars in some of the important districts is given in the margin.

Rent paid to zamindars per annum.

Burdwan...	2 annas per date tree.
	4 " " palmyra tree.
Hooghly ...	2 to 4 annas per date tree.
	4 to 6 " " palmyra tree.
Howrah ...	4 to 5 " " date tree.
	8 to 10 " " palmyra tree.
Shahabad	4 annas to 1 rupee per palmyra tree.
Purnea ...	6 annas per palmyra tree.

In the case of tari the difficulty is that the supply is in the hand of a third party, and the Board wanted to remove the difficulty in the following manner:—

"While the Board do not expect any great increase of revenue under tari, they are convinced that if the localities of the shops and the numbers are carefully arranged beforehand in consultation with the lessees of the trees, the interests of Government will not, as has been feared, be in any danger from the sources of the supply being in the hands of a third party. It is as much to the interest of owners as to that of Government that a good understanding should be arrived at." (*Vide* Board's report on the Excise Administration for 1884-85.)

The Commissioner of the Patna Division thought, however, that such an arrangement was not practicable without an additional establishment, considering the large number of shops which had to be settled in each district, but it appeared to him that the revenue under tari was not susceptible of further development, and any slight increase or decrease here and there was, in his opinion, only due to fluctuations in the annual settlements owing to good or bad harvests.

CHAPTER II.

TODDY-YIELDING TREES IN MADRAS.

1. **Different kinds of trees tapped in different parts of the province.**—Palm trees are generally tapped in the province of Madras for the following purposes—

(1) The production of unfermented or sweet toddy, which is drunk as a beverage or converted into jaggery (cocoanut, palmyra or date jaggery or *gur*, *i.e.*, molasses from which sugar has not been extracted); and

(2) The manufacture of fermented toddy, which is drunk as an intoxicant without further manipulation or is used for the distillation of spirit, the latter process being at present allowed only in the Godavari and the South Canara districts and in parts of Kistna and Malabar.

The preparation of toddy is a familiar process in every Madras village. Throughout the northern districts it is drawn both from the date and from the palmyra palm, and in the southern districts and on the west coast from the cocoanut and palmyra. Date trees are not generally tapped in the districts south of Madras (Tanjore, Madura, Trichinopoly, &c.) They are tapped elsewhere. Palmyras are tapped all over the province. In the hill tracts of the Northern Circars and on the west coast much toddy is also obtained from the wild sago palm.

2. **Sago trees.**—Sago trees are generally tapped for toddy in the Malabar district and the hill tracts of South Canara. A few trees were kept under observation, and the result appears to be that the annual yield may be roughly taken at an average of 130 gallons, or nearly twice as much as that of cocoanut. The yield continues from six to eight months. Sago throws out a fresh spathe every six months from the time it commences to flower, and it can be tapped continuously as long as spathes are put forth; when it ceases to flower it dies.

3. **Cocoanut trees.**—Cocoanut trees grow largely in the districts south of Madras and on the west coast. In the Northern and Ceded districts they are few, and were not tapped before the introduction of the tree-tax system. Toddy is ordinarily drawn from cocoanut palms both morning and evening. The morning yield (*i.e.*, the quantity of toddy that flows from the tree during the preceding night) is generally double the evening yield. Cocoanut toddy is obtained from cocoanut trees by the same process as the palmyra toddy. The liquor may be drunk at any period of the year; but it is not usual to tap cocoanut trees consecutively for more than six months out of the twelve, because the tree-owners object to it. Cocoanut toddy is very largely in demand in the Tanjore district, in parts of Trichinopoly, and in Canara and Malabar, and is in fact consumed in most districts, except the Northern Circars and the Ceded districts. These trees may be roughly taken to yield about 70 gallons in a year. In Malabar, as might be expected, the quantity is greater than anywhere else. Coimbatore and Trichinopoly rank next. Then come South Canara, Tanjore, and South Arcot.

It may be observed that the cocoanut palm in a well-irrigated area generally yields throughout the year with occasional rest on account of the temporary absence of spathes; but where the water-supply is deficient, it cannot be depended upon to yield for more than a limited period.

The yield of the cocoanut tree in the Calicut taluk is 64 gallons, which is normal for a fertile district like Malabar. In irrigated fields the cocoanut yields more juice than in an unirrigated field. The irrigation of these fields commences in February and continues all through the summer until the rains set in.

4. **Date palm trees.**—Date toddy is the fermented juice of the date palm. The juice is extracted by making an incision in the bark of the tree and letting it exude. It may be taken at any period of the year, but only for two to four months out of the twelve, from each tree. A period of rest is necessary after each extraction, and date trees are generally tapped every alternate day. The average produce varies greatly in different localities. The total yield of a date palm is nearly the same as that of a palmyra. The yield of female date palms is reported to be more copious than that of male; and the average duration of their yield is also longer. Date toddy is largely used in the Bellary district; it is also used in Kurnool, Cuddapah, Godavari, Ganjam, and Vizagapatam, the upper portion of Salem and in parts of North Arcot.

In the case of date palms Villapuram heads the list with 59 gallons, while Mogaltur shows an yield of only 8 gallons. It is not impossible that a date tree may yield a gallon a day, for it all depends upon the depth of the incision.

The result of the observation of date trees reported from the Northern Division goes to show that dates yield at any time of the year, but only in alternate years for from two to three months, during which period they are generally tapped only for three or four days consecutively, a corresponding interval of rest being allowed after each tapping.

5. **Palmyra palm trees.**—Palmyra toddy is obtained from the palmyra tree by squeezing the flowering spathes in a rude apparatus contrived for the purpose after their ends have been cut off. After eight days of this process the juice begins to exude. Among palmyras distinction of sex is reported to affect the quantity; but reliable information in regard to the proportion in which the two sexes yield toddy is not available. Toddy is daily drawn either in the morning or in the evening, and occasionally twice a day. The male trees yield juice from January to April, and the female from February to May. These trees are to be found in almost every district, but they are most plentiful in the southern districts of the Eastern Coast. Palmyras yield during the hot weather, and the period of yield varies from two to four months.

The duration of yield of the female trees is longer than that of the male trees. In Madura and Tinnevelly the period for tapping palmyra is longer than elsewhere. Mention is made by one Inspector of the fact that the male palmyra occasionally flowers twice and is tapped a second time—about August or September.

The yield of these palms is generally a third of that of cocoanuts, and may be taken at 27 gallons per annum. In the Palghat circle as much as 90 gallons is stated to have been the yield of a palmyra in a season, whereas in Tuticorin and Kuttanguli it is reported to be as low as 15 gallons. The extreme dryness of the latter localities fully accounts for the difference. The yield of female palmyras is said to be more than double that of male trees.

6. **Yield of palm trees.**—In 1886, when the Bombay system of levying a tax on each tree tapped for toddy was first introduced as an experimental measure into the Calicut taluk and the five municipal towns of the Malabar district, enquiries were instituted in respect to the period for which the different descriptions of palm trees continuously yielded toddy. Different kinds of palm trees, selected according to varying local conditions in different parts of the Presidency, were placed under observation for this purpose, and the importance of continuous tests was impressed upon the departmental officers from time to time. The results of the observations were not as satisfactory as might be desired up to 1891-92, and the reason is not far to seek. In some cases trees were brought under observation in the middle of the tapping season, in others the tests were discontinued before the trees ceased to yield, while in others again the information was not based on personal observation. There were necessarily frequent changes among the observing officers, and most of them were required by their ordinary duties to be constantly on tour. These causes, coupled with varying local conditions and differences in the quality of the trees, &c., rendered any satisfactory generalization very difficult. Reports on this subject were, however, submitted to Government, from the materials available, in Board's Proceedings No. 157, dated 14th April 1891, and in No. 401, dated 27th June 1892.

In 1893-94 in some of the selected centres trees were under observation from the commencement of the tapping period till they ceased to yield. The results recorded in the Board's Proceedings, dated the 12th May 1894, No. 173, confirm the conclusions arrived at in previous years as to the average period and quantity of yield of cocoanut, palmyra, and date palms in different localities in the Presidency. A few sago palms were placed under observation in the South Canara district, but the number of days for which the trees were observed, as compared with the duration of their yield, was insufficient to warrant conclusions being drawn from the results recorded. The Board's Proceedings above referred to is given in Appendix, Part I, official papers.

The general results are given below:—

Description of trees.	Maximum number of days tapped.	Minimum number of days tapped.	Average quantity of yield per tree in a season.		Average number of days tapped.	Average yield.
			Maximum yield per tree.	Minimum yield per tree.		
1	2	3	4	5	6	7
			Gallons.	Gallons.		Gallons.
Cocoanut trees (in a half-year).	170	80	42	12	125	26
Date trees (throughout the season).	56	12	33	5	34	19
Palmyra trees (throughout the season).	96	32	67	12	64	44
Sago trees ...	110	...	55	...	110	55

7. **Causes of variation of yield.**—The information regarding the yield of cocoanut and palmyra trees varies very much in different parts of the country. All these variations are due to local peculiarities, such as climate, the season at which the trees are tapped, the manner in which they are tapped, the character of the soil on which the trees stand, their proximity to tank-bunds or river-beds, and the intrinsic quality of the trees themselves. The outturn also depends in some species (viz. palmyra) on sex and in others on age, &c.

8. **Alcoholic strength of toddy.**—The following table, taken from the report of the Chemical Analyser to the Government of Bombay for 1882-83, shows the percentage of proof spirit contained in six samples of toddy, three of which were collected during the night and three during the day, together with Dr. Ure's estimate of the alcoholic strength of various descriptions of malt liquor:—

	Strength stated as proof spirit per cent.			
	Cocoanut.	Date.	Palmyra.	Malt liquor.
1	2	3	4	5
Night samples.				
Three hours after collection ...	7·15	5·8	3·9	...
Eight hours ditto ...	10·0	8·0	4·7	...
Maximum strength ...	11·9	11·0	7·9	...
Day samples.				
Fifteen hours after collection	10·8	11·7	6·5	...
London small beer ...	...	...	...	2·2
Do. porter ...	...	...	...	7·3
Ale, average ...	...	...	...	12·0
Strong ale ...	...	...	...	15·7

So the alcoholic strength of toddy is equal to the average strength of ale.

9. **Selection of trees.**—Before the introduction of the tree-tax system shop-keepers tapped as many trees as they liked irrespective of the character and health of the tree, and each tree was tapped for a longer period than it is done now. Since the imposition of the tax on each tree tapped for fermented toddy the licensee confines his operations to the most healthy and prolific tree, and taps only the number of trees actually required to meet the demand of his shop. He now tries to obtain the maximum quantity of toddy from the minimum number of trees. The same cocoanut tree is not generally selected for tapping for the next half-year. It is generally tapped for six months and allowed rest for six to prevent exhaustion. Specially healthy trees are tapped a second time in the second half-year.

10. **Preservation of trees.**—In order to keep the cocoanut trees healthy and to save them from the ravages of whiteants the fields are irrigated. The trees rented for the drawing of toddy fetch more as rent than what can be obtained by selling the fruit, and their owners therefore pay a good deal of attention to them.

Prior to 1st October 1891 toddy-renters and independent shop-keepers were allowed a free use of cocoanut and other palms standing on Government waste or *poramboke* lands. The consequence of the grant of this concession was that Government trees were tapped year after year in preference to trees belonging to private persons, for the use of which a more or less heavy payment had to be made, especially in tracts in which the tree-tax system was in force, and not only was there a loss of revenue, but there was reason to believe that Government trees were also injured by continuous tapping. At present the right to tap Government palm trees in areas in which the tree-tax system is in force, or toddy shops are sold separately, is disposed of by auction, the toddy-yielding trees on Government waste or *poramboke* lands being formed into convenient groups and leased out annually. But as date and cocoanut trees require rest every other year, the officers of the Abkari Department in tree-tax areas are directed to refrain from marking the same date or cocoanut palms for tapping two years running.

In tracts where the shops are sold separately and the tree-tax system does not prevail, the trees are not marked by the officers of the Abkari Department, the necessary rest for date and cocoanut trees being provided for by stipulating as a condition of the license that trees which have been tapped one year shall not be tapped the next, or by leasing out groups of trees in alternate years only.

The following conditions are also inserted in the lease:—

(*a*) In no date tree shall the initial incision be made at any point less than five feet from the ground, except in the Ceded districts, where the limit of height from the ground at which date trees may be tapped shall be—

In the toddy years 1893-94 and 1894-95	2 feet.
In the toddy year 1895-96	3 „
In the toddy year 1896-97	4 „
In the toddy year 1897-98 and subsequently ...	5 „

(*b*) No date tree shall be cut to a greater depth than one-third of its diameter. The initial incision shall not be made at any point less than two feet from the ground, and every fresh incision shall not be less than 18 inches above the last.

(*c*) The lessee will be liable to pay a fine of one rupee for each tree which may die from overtapping either during the lease or within six months after its expiration.

11. Success of the tree-tax system depends on the preservation of trees, because—

(1) A tree well preserved will yield the full quantity of juice on which the tree-tax has been based, and the licensee will not be a loser.

(2) There will be no want of trees for tapping.

(3) The trees will not die by overtapping.

(4) Now that the owners get more rent they pay more attention to the trees, and they appreciate the tree-tax system.

12. Rent paid to owners of trees.—Since the introduction of the tree-tax system the owners of trees are gradually raising the tree rent. Formerly the tapper used to pay the landord in kind, *i.e.* toddy. He also used to make various small presents. The large renters under the old system held lands in the villages, exercised considerable influence in the district, and could get trees without difficulty; but difficulty is being experienced in some places under the tree-tax system by independent vendors, who are generally men of small means, having little or no local influence. The rates vary in different places and according to the circumstances of the owner. A rich man can hold out, but a poor man cannot, so a poor man's trees are obtained at a cheaper rent. The rent originally paid by the licensee at the time of the first introduction of the tree-tax system is the standard which is followed in fixing rent. The rent is increased gradually. It is popularly believed that constant tapping destroys a tree, and the licensee demands higher rent.

In towns there has been a marked increase of rent. Formerly the licensee selected any tree. Now that he has to pay the tree-tax, he selects the best tree, and has therefore to pay more. The raising of rent by the landlord or owners of trees has not affected the development of the tree-tax system. On the other hand, the system has benefited the owners of trees and has become popular with them.

The rents paid by the licensees in the different circles I visited are given below:—

		Rent paid in— Town area.	Rent paid in— Mufassal area.
Vellore circle ...	Cocoanut ...	4 to 8 annas per tree per month.	3 to 6 annas per tree per month.
	Date ...	12 annas per tree per annum.	10 annas per tree per annum.
	Palmyra ...	2½ annas per tree per month.	1 anna per tree per month.
Covelong circle ...	Cocoanut ...	8 annas per tree per month.	4 annas per tree per month.
	Date ...	10 annas per tree per season.	6 to 8 annas per tree per season.
	Palmyra ...	2 to 4 annas per tree per season.	1 to 2 annas per tree per season.
Before the introduction of the tree-tax system.	Cocoanut ...	2 to 3 annas per month.	
	Date ...	2 annas for the season.	
	Palmyra ...	1 to ½ anna per season.	
Arcot circle ...	Cocoanut ...	Rupees 7 per tree per annum or annas 9 per tree monthly.	Rs. 4 per tree per annum or annas 5 per tree per month.
	Date ...	12 annas per tree per annum.	4 annas per tree per annum.
	Palmyra ...	Male 100 trees let at Rs. 10 per annum or 1½ annas per tree. Female 100 trees let out at Rs. 15 per annum or 2½ annas per tree.	4 annas per tree per annum.
Madras town circle (The rates vary)	Cocoanut ...	3 to 5 annas per tree per month.	
	Date ...	6 to 8 annas per tree per month.	
	Palmyra ...	3 to 6 annas per tree per season.	

In the Madras town the gardens (topes) having been generally leased out to the licensees for five to ten years, the tree-owners have at present no chance of raising the rent at will. But those who are now leasing out trees demand a higher rent. I found a registered agreement in the possession of Mr. E. L. Millett, Assistant Secretary to the Commissioner of Salt, Abkari, and Separate Revenue, Madras, which may be regarded as typical one. The agreement is for three years for tapping cocoanut trees, 300 in number, in a garden in the town of Madras. The following are the principal conditions:—

(1) Not more than 120 trees to be tapped in any one half-year.

(2) Of these 120, not more than 20 may be tapped during the second half-year.

(3) The contractor to get all the dried leaves and all cocoanuts.

(4) The owner to get all the green leaves and to be allowed two trees for his own use, either for toddy or for fruit.

(5) The owner to water every tree at least four times in a month.

(6) The rent fixed is Rs. 45 per month, or Rs. 540 annually.

While inspecting one of the topes, noted in the margin, at Kosapet in the Madras town, I made inquiries and learnt that for the two trees the licensee paid 5 annas per tree per month.

S 2160R / O2

13. Age at which, and period for which, trees are tapped.—As soon as the trees give out spathes they are considered fit for tapping. Healthy trees are tapped early. Healthy growth depends on soil and climate.

		Number of days tapped.	Age at which tapped.
Madras Town circle ...	Palmyra ...	70 to 80 days ...	35th to 45th year.
	Cocoanut ...	250 days ...	7th year, if on fertile soil, otherwise about the 10th year.
	Date ...	2 months ...	15th year.

Circle	Tree	Number of days tapped.	Age at which tapped.
Covelong circle	Palmyra—		
	Male	2 months	25th to 40th year.
	Female	3 months	
	Date—		
	Male	2 months	10th to 15th year.
	Female	3 months	
	Cocoanut—		
	Male	5 months	6th to 10th year.
	Female	6 months	
Vellore circle	Palmyra	3 months	Ditto.
	Date	2 to 3 months	
	Cocoanut	1 year	
Arcot circle	Date—		
	Dry land	45 days	10th to 15th year.
	Wet land	2 months	
	Palmyra—		
	Male	45 days	35th to 40th year.
	Female	2 to 4 months	
	Cocoanut	1 year	5th to 10th year.

14. **Longevity of trees.**—The average longevity of toddy-yielding trees is given below:—

Palmyra	...	100 years.
Cocoanut	...	40 to 60 „
Date	...	20 to 35 „

Palmyra and date trees yield as long as they live.

15. **Retail selling price of toddy—**

Madras Town circle	Cocoanut	Annas 7-6 to Annas 9	a gallon.
	Palmyra	„ 6-6 to „ 7-6	„
	Date	„ 4-6 to „ 6	„

Retail price in the Madras town—

The price has not risen since 1889-90. Eight bottles go to the gallon.

Price per bottle is given below:—

Cocoanut.	Date.	Palmyra.
A. P.	A. P.	A. P.
1 3 to 1 6	0 9 to 1 0	1 0 to 1 3

Vellore circle	Cocoanut	Annas 6 to 8	per gallon.
	Palmyra and date	„ 3 to 6	„
Arcot circle	Cocoanut	„ 6 to 8	„
	Date and palmyra	„ 4 to 5	„
Covelong circle	Cocoanut	„ 6 to 7	„
	Palmyra and date	„ 3 to 5	„

CHAPTER III.

TREE-TAPPING IN MADRAS.

1. **Cocoanut trees, how tapped.**—As a rule cocoanut trees put forth one spathe in a month. The preparation of the spathe commences five days before its natural expansion. The spathe is strongly tied or bound up by a cocoanut fibre or string. For a week it is tapped both morning and evening. One-eighth of its tip is thus sliced off. The spathes are about two feet in length. The process of bandage must be effected when the spathes are

fifteen to twenty days old. The tapping is continued for ten days consecutively. Each spathe yields juice for 30 to 40 days. As soon as the toddy begins to flow an earthen vessel with some water or old toddy in it is attached to the spathe to serve as a receptacle. The end of the spathe is shaved every evening, in order to obtain a continuous flow of juice. No distinction of sex is observed in the case of cocoanut trees. Cocoanut trees are tapped all the year round. The juice is generally drawn for fermented toddy. By the time one spathe is tapped completely for a month, another is made ready for tapping during the next month. In preparing spathes of cocoanut trees, a knife and a mallet are used; the end of the spathe is cut and tapped. Trees used for drawing toddy are moderately high (12 to 25 feet). The toddy-drawer cleans his knife after tapping two or three trees, lest the toddy should deteriorate in quality or flavour. There is a general belief current among the people that trees bear fruit when it has been tapped for toddy for one season.

2. **How toddy is preserved.**—In order to prevent deterioration of toddy, and also to render it wholesome, the following devices are adopted:—

(1) Admixture of tender cocoanut water.
(2) Frequent change of the vessels in which toddy is kept after removing the muddy sediment produced by the mixture of old and fresh toddy.
(3) Addition of boiled cocoanut milk.
(4) Introduction of a red-hot brick into the toddy.

3. **Tapping of palmyra trees, male and female.**—Some male trees blossom in January, others in February. They generally flower once in a year. The flower stalks are four to eight in number. It is considered necessary to draw this toddy twice a day, as the spathe touches the bottom of the vessel, and it is harmful to keep it immersed in the toddy for a long time; but this is optional in respect of cocoanut trees in which the spathe is placed near the mouth of the vessel.

Female trees give out spathes in February, and continue to do so till April. Toddy is drawn twice, in the morning and evening. When the spathes of the female trees have not been prepared for toddy during the toddy season, they bear fruit usually in the months of April and May.

The male trees are tapped as follows:—

The branches are entirely removed up to the lower part of the spathe. Then the outer cover of the spathe is removed until the white or hard portion of it comes out. After the removal of the bark of the spathe, its extremity is cut in order to obstruct its further growth. On the fifth day the spathes are slightly bent down and all of them are brought to one level. The spathes do not begin to yield until nearly one-fourth of their entire length has been gradually cut off. Pots are then attached.

During the first week when the trees are under preparation the spathes are compressed and cut only once in the evening, for they show a tendency to grow weak and too delicate to stand heat, and wither if cut in the morning.

The female trees are tapped thus:—

The branches are not removed and the spathes do not require to be bent down, for they bend of themselves on account of their weight. The preparation of the spathes commences when they are one cubit in length. For the first four days they are compressed with sticks and cut for the next three days, after which period pots are attached. The instruments for drawing are—

(1) a knife, and
(2) two pieces of sticks joined together by a cord,—

the former is used for cutting the tip of the spathes and the latter for compressing the spathe for juice. Some trees that have not produced flowers begin to blossom from September to November. Such spathes last only 30 days. They go by the name of "Vamlu Palai," which means unseasonable spathes. The trees are not weakened on account of drawing toddy from them. In these trees pots are not merely attached to the spathes, but are firmly fastened by strings. Heavy rains affect the yield.

The throwing out of fresh spathes depends on local conditions, such as climate, season, soil, age of the tree, manner of tapping, the treatment the tree has received at the hands of the tapper when not sufficiently mature, &c.

Palmyra trees yield during the hot season, and some of them from two to four months. The male trees yield first, and then the female trees come into bearing. The usual yield of juice from a male tree is about two-thirds of that obtained from a female tree, but it is said to be sweeter. The palmyra season extends from the beginning of January to the beginning of October in the greater part of the Vellore circle. *Conjee* water and sweet toddy are mixed by shop-keepers with fermented toddy. By the application of a slow fire the sweet juice is converted into jaggery and sugarcandy of a coarse kind.

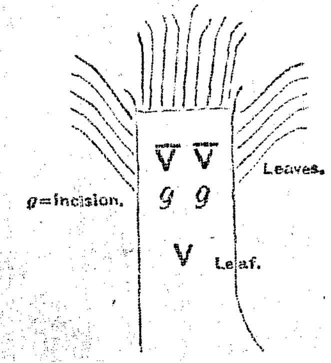
4. **Fruit toddy.**—The spathe on whose sides the bunches of fruits grow is tapped for the drawing of toddy. Two unripe fruits are first removed and the spathe is daily cut until the juice begins to trickle down into the vessels attached. Two or three more fruits are gradually removed, and the cutting proceeds. The spathe continues to yield toddy until the fruits are mellow. In the absence of fruits, the spathe is not fit for manufacturing toddy. This toddy is called fruit toddy. The following process is adopted in the Arcot Circle:—

When the fruits are three-fourths ripe, or full-grown but not ripe, those nearest the end of the bunch are first removed by cutting only as many as are required to have the end of the spathe introduced into the pot, in order to allow the toddy to drop into it. The end is cut twice a day and the fruits are removed gradually as the spathe gets shorter.

5. **Destructive elements.**—Beetles generally eat into the heart of the spathes, and ants, birds, and toddy cats consume the toddy. The contrivances used to save the toddy from the ravages of these enemies are—

(1) a pointed instrument for spearing the beetle;
(2) smearing of a kind of liquid resembling coal-tar on the trees;
(3) placing a folded *cadjan* leaf over the mouth of the vessel to serve as a lid; and
(4) suspending thorny shrubs from the branches.

6. **Date trees how tapped.**—All the prickly leaves on the tree are removed to a distance of one foot from the crown, and the part where the incision has to be made very smooth. Three days are allowed for drying the surface *shaved.* Then the upper two incisions are made. In the middle of the part so smoothed, generally at a distance of half a foot from the upper incision, another incision is made in the form of an inverted cone v at the lowest point and a small bit of palm leaf is inserted in it. The toddy collects on the end of the leaf and drops down on the pot attached. The duration of the yield depends more or less on the amount of rest that is given to the tree. The yield varies from a quarter to a full gallon a day, according to the nature of the soil. Date toddy can be drawn at any time of the year except in the rainy season, when rain water falling on the part of the trees incised collects in the toddy pots and spoils the toddy. Date trees are fit for tapping only in alternate years. Date toddy does not keep well for long. Jaggery is manufactured from sweet toddy.



7. **Miscellaneous.**—

(*a*) In the Covelong Circle a cocoanut tree will yield tari and at the same time bear fruit from different spathes.

(*b*) In the town of Madras cocoanut trees are grown more for toddy than for fruit. In fact, the fruit is imported from Bengal, and from some of the islands in the Bay of Bengal and the Arabian Sea, for the imported fruits are larger in size. They are sold at 15 pies each, while the local fruits can be had for six pies each.

(*c*) In the month of March as many as 10 to 17 pots are attached to the spathes of a female palmyra tree, but in January and February generally two to three pots only.

 13

(*d*) Irrigation is necessary for cocoanut trees, and the trees situated on well irrigated fields are more healthy and yield more juice.

(*e*) Male palmyra trees yield for about 45 days if the weather be fair, but on cloudy days with a slight chilly breeze they cease to yield. Tappers are very careful not to tap a large number of male trees.

(*f*) Female palmyras yield for two months where toddy is drawn from the tender spathes only, but in cases where toddy is drawn from fruits also, they yield for four months in the year.

(*g*) Palmyra fruit toddy is liked by the people. It produces more intoxication than other kinds of toddy.

(*h*) Trees standing on the riverside, in deep valleys, and on tank bunds, yield more and are more valuable.

8. **Illicit drawing.**—Illicit drawing of toddy is common in the circles in which the tree-tax system is in force. It can be practised without great risk of detection under cover of tapping for the manufacture of jaggery, especially where it is the custom not to coat the inside of the pots with lime. In those localities a toddy-drawer has only to carry lime with him and drop it into a pot when he sees an abkari peon approaching.

CHAPTER IV.

TODDY REVENUE IN MADRAS.

1. **Sources of toddy revenue.**—The revenue from toddy is collected from the following sources—

1. Rents of—(*a*) Toddy farms and (*b*) Independent toddy shops.
2. Tree-tapping license-fees.
3. Fixed license-fee of toddy shops as in the Madras town.
4. Arrack and toddy farming.
5. Toddy-drawers' license-fees as in South Canara.

The toddy revenue is thus derived from shop rents and the tree tax, chiefly from the former, as the following figures will show:—

	1892-93.	1893-94.
	Rs.	Rs.
Rental of rural farms	11,32,644	10,33,044
Rents of independent shops	24,93,489	27,70,702
Total ...	36,26,133	38,03,746
Tree tax	21,40,017	23,80,639
Total revenue ...	57,66,150	61,84,385

2 (*a*) **Renting of toddy farms.**—In areas in which the tree-tax license-fee system is not in force, the exclusive privilege of the sale of toddy is sold in *rent or vend areas* by auction to the highest bidder. In places in which each shop is not sold separately, the privilege of vending toddy in all the sanctioned shops in a taluk or in a Revenue Inspector's *firka* is sold by auction. The renter pays the Collector a lump sum for the year, and he is free to obtain his supplies from trees within the area leased, and, under certain circumstances, with the Collector's permission, from trees outside the farm, without further payment to Government. The renter has the exclusive privilege of selling and subletting within his vend area. The renter may not sell toddy below two annas per gallon within his rent area.

The notification of the sale of toddy rents issued by the Board of Revenue, dated 3rd July 1894, explains how this system is worked, and is given in Appendix, Part I, official papers.

The receipts from rural rent areas are given below :—

District.	Rents of rural rent areas or toddy farms.						
	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-92.	1893-94.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ...	15,024	16,082	16,878	19,124	22,922	24,073	16,386
Vizagapatam ...	23,963	24,225	25,710	25,945	29,062	24,166	15,252
Godavari ...	......	29,945	1,05,936	1,40,246	1,06,134	79,735	92,904
Kistna ...	31,614	49,484	56,964	90,720	87,490	92,386	58,630
Nellore ...	36,831	40,148	37,151	32,714	29,161	26,982	25,284
Cuddapah ...	92,104	1,09,245	1,12,090	1,19,117	1,28,916	1,31,311	1,26,634
Anantapur ...	2,01,362	1,97,057	2,10,673	1,35,201	34,942	......	......
Bellary ...	1,87,625	2,21,510	2,29,977	2,20,215	2,29,077	2,21,164	2,30,357
Kurnool ...	2,18,552	2,30,290	2,49,700	2,66,867	2,71,057	2,45,191	2,33,302
Madras ...	......	......	......	......	......	......	......
Chingleput ...	1,51,616	1,23,468	90,251	73,291	32,900	......	......
North Arcot ...	2,03,344	1,90,951	1,75,173	1,67,415	1,21,970	1,10,833	98,873
South Arcot ...	1,09,361	94,271	83,977	17,954	15,225	15,294	16,907
Tanjore ...	5,41,805	4,20,623	1,85,411	88,194	59,064	13,575	......
Trichinopoly ...	63,363	51,043	30,276	10,585	153	......	......
Madura ...	81,142	1,06,788	1,26,328	1,23,936	96,788	83,525	76,843
Tinnevelly ...	1,09,350	1,06,803	1,06,688	72,027	86,100	39,744	39,097
Coimbatore ...	2,21,394	2,10,500	1,68,803	1,26,587	67,390	25,665	2,575
Salem ...	2,53,115	2,18,525	1,16,835	73,700	31,665	......	......
South Canara ...	......	......	......	......	......	......	......
Malabar ...	......	......	......	......	......	......	......
Total ...	25,41,565	24,35,958	20,73,751	18,18,988	14,00,026	11,32,644	10,33,044

2 (*b*) **Renting of independent shops in non-tree-tax areas.**—Each shop is sold separately to the highest bidder, and the licensee may tap any number of trees. The purchaser at auction has power to tap trees, sell toddy, and to sell, transfer or sub-rent his privilege or any portion thereof with the consent of the Collector. The minimum retail price is three annas a gallon.

The Abkari Notice of Sale of licenses to open toddy shops in certain towns and taluks under the ordinary renting system, No. 2, dated 3rd July 1894, published by the Board of Revenue, is given in Appendix, Part I, official papers.

2 (*c*) **Sale of independent toddy shops in tree-tax areas.**—The distinctive feature of these licenses is that a licensee may not draw the toddy he requires for sale without a separate tree-tapping license (Form T.T.10 given in Appendix, Part II, forms). He has to pay a tax on each tree tapped and has to conform to the rules issued by Government under the tree-tapping licence-fee system. He makes his own arrangement with the owners or lessees of trees. The minimum retail price of toddy is fixed at four annas a gallon.

V24

The Sale Notice is given in Appendix, Part I, official papers.
The rents realised from independent shops are given below :—

District.	Rents of independent shops.						
	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ...	...	...	...	258	2,181	3,381	10,008
Vizagapatam ...	14,885	13,818	13,621	13,092	16,449	12,221	6,738
Godavari ...	39,573	13,857	...	...	10,280	27,698	36,857
Kistna ...	14,957	16,729	19,254	28,971	32,494	37,114	96,253
Nellore ...	480	6,782	12,968	21,588	20,608	19,694	26,519
Cuddapah ...	1,816	4,030	5,694	10,572	16,125	17,901	23,929
Anantapur ...	2,070	4,140	10,902	1,34,547	2,26,013	2,19,665	2,31,856
Bellary ...	27,918	38,754	68,112	94,679	89,741	91,482	1,35,009
Kurnool ...	28,596	16,890	...	...	7,341	17,274	22,876
Madras ...	1,99,948	30,327	32,339	55,763	73,100(*a*)	69,810(*a*)	68,087
Chingleput ...	28,800	44,360	61,120	79,580	1,07,750	1,25,799	1,11,551
North Arcot ...	46,734	75,911	1,03,747	1,46,210	1,81,790	1,55,933	1,64,384
South Arcot ...	31,254	65,103	1,15,541	1,22,942	1,12,643	1,10,985	1,27,239
Tanjore ...	52,082	2,14,593	3,58,876	4,84,412	5,26,341	5,03,329	5,29,970
Trichinopoly ...	39,090	40,288	60,012	96,670	1,13,189	1,13,218	1,20,307
Madura ...	27,153	28,970	35,776	52,835	91,873	1,06,617	1,00,841
Tinnevelly ...	5,208	18,396	28,080	78,162	1,22,235	1,11,114	1,03,969
Coimbatore ...	65,139	97,366	1,17,180	1,81,898	2,40,020	2,65,304	3,02,321
Salem ...	40,668	86,065	1,68,603	2,18,116	2,47,810	2,66,360	2,70,418
South Canara ...	17,508	17,796	43,067	53,784	68,216(*b*)	92,591(*b*)	1,26,242
Malabar ...	43,983	72,755	90,955	83,205	90,385(*c*)	1,25,999	1,56,135
Total ...	7,27,862	9,07,530	13,45,847	19,57,284	23,96,584	24,93,489	27,70,702

(*a*) Represents the license fees of toddy shops.
(*b*) Includes Rs. 9,635 and Rs. 1,924, fixed license fees for 1891-92 and 1892-93, respectively.
(*c*) Includes Rs. 6,426 fixed license fees.

3. **The tree-tapping license-fee system.**—This provides for the levy of a yearly or half-yearly tax per palm tree or of a quarterly fee for the issue of licenses to tap trees for fermented toddy. The licensees make their own arrangement for procuring trees, and has no right to tap without payment of the tree-tax fixed for each area.

The shops situated within the tree-tax area are sold separately to the highest bidder as in the case of independent shops. Purchasers at the auction sales or re-sales are not permitted to sell, transfer or sub-rent their privilege or any portion thereof at will without the consent of the Collector. In tree-tax areas, therefore, the revenue from each shop consists of the license fee or shop rent, plus the tree-tax paid for the number of trees tapped, or in other words of the license fee for the sale of toddy and the tree-tax or duty on the yield of each tree tapped, *i.e.*, the fee for manufacture. The system has been fully explained in chapter VI.

The following statement shows the amount of tree-tax realised since 1887-88:—

District.	Tree-tax.						
	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ...	...	...	...	...	...	...	...
Vizagapatam ...	...	...	...	...	...	19,015	45,522
Godávari ...	...	...	...	1,19,972	3,38,064	6,01,915	6,56,266
Kistna ...	...	20,648	84,173	1,25,746	1,08,069	1,60,920	1,64,293
Nellore ...	...	...	...	...	5,417	15,240	24,508
Cuddapah ...	...	...	...	...	...	...	...
Anantapur ...	...	...	...	...	...	...	...
Bellary ...	6,595(a)	4,727(a)	1,577(a)	...	...	...	...
Kurnool ...	49(a)	1,759(a)	951(a)	...	...	...	...
Madras ...	1,17,867	3,40,628	4,08,964	4,20,020	3,66,612	3,61,950	3,96,726
Chingleput ...	...	...	...	16,995	23,930	21,811	49,760
North Arcot ...	...	8,706	23,522	42,259	51,328	45,622	70,147
South Arcot ...	...	17,827	43,811	64,307	80,814	86,017	87,074
Tanjore ...	...	16,176	60,636	1,67,748	2,62,774	3,22,671	3,16,599
Trichinopoly ...	...	15,877	39,090	48,756	56,832	63,043	61,942
Madura ...	...	...	...	9,435	20,875	39,015	43,501
Tinnevelly ...	...	...	...	...	...	2,151	7,578
Coimbatore ...	...	...	10,553	18,585	33,316	51,752	59,936
Salem ...	...	23,542	55,296	89,470	1,05,083	99,983	1,06,725
South Canara ...	1,22,331	82,566	1,13,208	1,11,513	1,09,763	1,30,145	1,46,439
Malabar ...	73,270	89,792	1,58,785	1,65,292	1,37,175	1,17,867	1,48,383
Total ...	3,20,112	6,22,248	9,95,566	14,00,098	17,00,072	21,40,017	23,80,639

(a) Duty on toddy imported from the Nizam's Dominion.

3 (a) **Tree-tax fee.**—In a few ghat and forest villages in the Udipi and Uppinangadi taluks of South Canara, a fee of Rs. 3 per quarter is charged on each toddy-drawer's license, and not on each tree tapped. The fees now charged for the several kinds of palm trees tapped in the remaining tracts are shown below:—

Kinds of trees.	Rate of tree-tax per tree—			For what period.
	In the Madras Town circle.	In the tree-tax area of South Canara.	In other tracts.	
1	2	3	4	5
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Cocoanut palms	3 0 0	0 12 0	1 8 0	For each half-year.
Sago palms	4 8 0	1 8 0	3 0 0	For each half-year.
Palmyra or date palms ...	2 0 0	0 12 0	1 0 0	For the whole year.

The rates have undergone variations in the Madras town and Malabar:—

Locality.	Year.	Kind of tree.	Rate of tax per tree half-yearly.	Rate of tax per tree per annum.	Remarks.
1	2	3	4	5	6
			Rs. A. P.	Rs. A. P.	
Madras Town ...	1887-88 ...	Cocoanut ...	1 8 0	......	No increase in the rate of tree-tax since 1889-90.
		Palmyra or date ...	......	1 0 0	
	1888-89 ...	Cocoanut ...	1 8 0 (first half-year).	......	
		Do. ...	2 4 0 (second half-year).	......	
		Palmyra ...	......	1 0 0	
		Date ...	......	1 8 0	
	1889-90 ...	Cocoanut ...	3 0 0	......	
		Sago ...	4 8 0	......	
		Palmyra or date ...	......	2 0 0	
Malabar ...	1887-88 ...	Cocoanut ...	......	3 0 0	No increase in the rate of tree-tax since 1888-89.
		Sago ...	......	6 0 0	
		Palmyra ...	......	3 0 0	
	1888-89 ...	Cocoanut ...	1 8 0	......	
		Sago ...	3 0 0	......	
		Palmyra or date ...	......	1 0 0	

3 (b) **Payment of fees by instalments.**—The fees payable on account of any license issued under the tree-tapping rules are payable in the following instalments, unless the Commissioner of Salt, Abkari and Separate Revenue otherwise direct, provided that, if the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail is granted to any person under the orders of Government, the instalments in which such fees are payable, are regulated by the conditions of such grant:—

Period within which the license is applied for.	Proportion of tree-tax to be paid at the time of application for license.	Instalments by which the remainder is to be paid.
1	2	3
In the case of half-yearly fees.		
Between 1st October and 31st December and 1st April and 30th June.	One-half	The other half to be paid in the following February and August, respectively.
Between 1st January and 31st March and 1st July and 30th September.	The whole	None.
In case of annual fees.		
Between 1st October and 31st December...	One-half	The other half to be paid in the following February.
Between 1st January and 30th April ...	Ditto	The other half to be paid in the second month following the application for the license.
Between 1st May and 30th September ...	The whole	None.

Every instalment of the tree-tax has to be paid on the first day of the month in which it falls due.

3 (c) **Currency of licenses for tree-tapping.**—For palmyra and date trees, tree-tapping licenses are annual, that is to say, they remain in force from 1st October or any subsequent date to the 30th September next following.

For cocoanut and sago trees they are half-yearly, that is to say, they remain in force from 1st October or any subsequent date to the 31st March next following, and from 1st April or any subsequent date to the 30th September next following.

4. **Fixed license-fees of toddy shops.**—In the Madras Town circle the toddy shops are not sold by auction, but are divided into four classes according to the estimated extent of their sales, and a fixed annual license-fee of Rs. 200, Rs. 150, Rs. 100, and Rs. 50, according to the class, is levied on each. In the Saidapet taluk a fifth class of shops, for which the license fee is Rs. 25 each, was created during 1893-94. During the palmyra season (between January and May) additional temporary shops are also licensed on payment of a fee of Rs. 50 each in the portion of the Madras Town circle outside the town. Licenses for drawing toddy required for sale in all these shops are granted on the application of the shopkeepers, who are responsible for the payment of the tree-tax. The licensees make their own arrangement for procuring trees.

In the Madras Town circle the tree-tax system has been in force since the 1st October 1887. The results in the year 1893-94 show an improvement on those for the previous year. The rates of tree-tax remained the same, namely, Rs. 3 per half-year for each cocoanut tree and Rs. 2 per annum for each palmyra or date tree, and the shops were licensed on fixed fees as usual. The following statement shows the classification of the shops during the year 1893-94 as compared with the preceding year:—

	Number of shops in	
	1892-93.	1893-94.
I class of shops	184	186
II " "	149	151
III " "	54	45
IV " "	50	55
V " "	...	19
Total ...	437	456
Temporary shops ...	12	13
Grand Total ...	449	469

5. **Number of trees tapped in the Madras Town.**—The following statement shows the number of trees of each kind for which the

shopkeepers of each class of shops obtained licenses during the two half-years of 1893-94 as compared with the preceding year:—

Locality.	Class of shops.	First or second half-year.	Cocoanut Trees.		Palmyra Tree.		Date Trees.	
			1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
1	2	3	4	5	6	7	8	9
			No.	No.	No.	No.	No.	No.
Madras Town circle, comprising the town of Madras and the Saidapet taluk of the Chingleput district.	I ...	First half-year ...	34,884	35,710	1,088	247	286	62
		Second „ ...	33,488	36,535	5,538	7,397	204	137
	II ...	First „ ...	14,861	16,386	1,561	374	238	129
		Second „ ...	14,134	17,406	5,469	6,714	258	205
	III ...	First „ ...	2,587	3,524	737	308	142	80
		Second „ ...	3,090	2,952	2,527	2,480	175	174
	IV ...	First „ ...	1,246	2,270	666	365	211	118
		Second „ ...	1,665	2,814	2,079	2,076	197	118
	V ...	First „ ...	...	...	...	...	...	...
		Second „ ...	...	645	...	520	...	49
	Temporary shops.	......	...	...	1,382	1,333	...	...
		Total ...	105,955	118,242	21,047	21,814	1,711	1,072

There was a large increase in the number of cocoanut trees applied for, especially in the second half-year, owing to the improved condition of the trees, a large number of which had been rendered unfit for tapping in the previous year by the severe drought that then prevailed. It is attributed also to vigilant patrolling by the abkari officers and to better agricultural prospects in the Saidapet taluk.

The tax on the trees shown in the above statement amounted in all to Rs. 4,00,498, of which Rs. 3,83,925 fell due during the year. The demand on account of license-fees for shops was Rs. 68,087. Including Rs. 12,802, representing the instalments of the tax on palmyra and date trees applied for in 1892-93, which fell due during the year under review, the total demand under toddy in the Madras Town circle was Rs. 4,64,814 against Rs. 4,31,762 for the previous year. As compared with 1886-87, the year immediately preceding the introduction of the tree-tax system, the revenue shows an increase of Rs. 79,984.

6. **Amount of deposit at the time of sale in the Madras town.**—The amount of deposit the licensee of each kind of shop has to make at the time of sale is given below:—

Class of toddy shops.	Annual license-fee.		Monthly license-fee.			Amount of deposit at the time of sale.	
1	2		3			4	
	Rs.	A.	Rs.	A.	P.	Rs.	A.
1st class ...	200	0	16	10	8	60	0
2nd „ ...	150	0	12	8	0	45	0
3rd „ ...	100	0	8	5	4	30	0
4th „ ...	50	0	4	2	8	15	0
5th „ ...	25	0	2	1	4	12	8

7. **Days of grace allowed in the town of Madras.**—The tree-tax and the license-fee are due on the first day of every month. But a grace of 15 days is allowed. On default of payment of fees on the 15th, interest is charged at the rate of 6 per cent. per annum from the first day of the month on account of which default was made.

8. **Scale of fine imposed in the town of Madras.**—On default of payment of the *kist* on the 20th fines are levied on the following scale:—

	Rs.	A.
On the 21st of the month	1	8
„ 24th „ „	3	0
„ 27th „ „	6	0

after which the license is cancelled and action is taken under section 28 of the Madras Abkari Act.

9. **Arrack and toddy farming system, or combined country spirit and toddy rents.**—It is the same as the rented system with the additional privilege of distilling arrack from toddy. Under this system

arrack and toddy are sold together in the same shop, and it is difficult to ascertain the quantity manufactured or sold and the revenue derived from each source. The system has been abolished in most of the districts. The revenue derived from the rentals amounted to Rs. 350 in 1893-94.

10. **Toddy-drawers' license-fee.**—In a few ghat and forest villages in the Udipi and Uppinangadi taluks of South Canara a fee of Rs. 3 per quarter is charged on each toddy-drawer's license, and there is no separate tax on each tree tapped.

In those portions of the South Canara district in which the personal license-fee system is in force, licenses are granted to toddy-drawers on their application countersigned by a distiller, or shop or booth-keeper, the toddy-drawers being at liberty to tap any number of trees and to transport the produce to any licensed still for distillation or to any shop or booth for sale. Licenses for the vend of toddy in these tracts are of two kinds—

(1) For booth sales, granted to toddy-drawers holding tapping licenses on payment of a fixed fee of Rs. 4 per quarter.

(2) For shops which are sold by auction.

No booths were allowed in tree-tax areas, and their number in the ghat and forest villages was strictly limited by the operation of the rule prohibiting a booth within a mile of a shop or another booth. The following statement shows the arrack and toddy rentals in the district:—

1892-93.	Rs.	1893-94.	Rs.
Arrack rentals ...	72,323	Arrack rentals ...	90,890
Toddy rentals ...	90,717	Toddy rentals ...	1,25,533
Tree-tax ...	1,08,810	Tree-tax ...	1,41,955
Toddy-drawer's license-fees	20,265	Toddy-drawer's license-fees ...	4,752
Booth license-fees ...	1,320	Booth license-fees ...	116
Total ...	2,93,435	Total ...	3,63,246

11. **Different systems in force in each district.**—Different systems of realising toddy revenue are kept in force in the same district in order to suit local peculiarities and also for protecting revenue. In the Agency tracts of the Ganjam, Vizagapatam, and Godavari districts, toddy is left free. No toddy revenue is also raised in the Nilgiri district, in the Wynaad taluk, and in the Attapadi valley of the Malabar district. An abstract of the systems in force in the remaining parts of the Province is given below:—

District.	Systems in force.
1	2
1. Ganjam ...	Renting system of farms and renting of independent shop system.
2. Cuddapah ...	Ditto ditto ditto.
3. Bellary ...	Ditto ditto ditto.
4. Kurnool ...	Ditto ditto ditto.
5. Vizagapatam ...	Renting system of farms, renting of independent shop system and the tree-tax system.
6. Godavari ...	Ditto ditto ditto.
7. Kistna ...	Ditto ditto ditto.
8. Nellore ...	Ditto ditto ditto.
9. Madura ...	Ditto ditto ditto.
10. Tinnevelly ...	Ditto ditto ditto.
11. North Arcot ...	Ditto ditto ditto.
12. South Arcot ...	Ditto ditto ditto.
13. Anantapur ...	Renting of independent shop system.
14. Madras ...	Tree-tax and fixed annual license-fee system.
15. Chingleput ...	Tree-tax and renting of independent shop system.
16. Tanjore ...	Ditto ditto.
17. Coimbatore ...	Ditto ditto.
18. Salem ...	Ditto ditto.
19. Malabar ...	Ditto ditto.
20. Trichinopoly ...	Ditto ditto.
21. South Canara ...	Tree-tax, renting of independent shop system and toddy-drawers' license-fee system.

The different systems in force in each district are given in detail in Appendix, Part I, official papers.

12. **Number of toddy shops in Madras.**—Shops sold separately in the several districts and the number of shops in the rent areas of the Madras Presidency in 1892-93 and 1893-94 are given below :—

District.	Toddy. Shops sold separately in taluks and towns. 1892-93.	1893-94.	Rent areas. Number. 1892-93.	1893-94.	Rent areas. Shops. 1892-93.	1893-94.	Total shops. 1892-93.	1893-94.
1	2	3	4	5	6	7	8	9
1. Ganjam ...	27	(a) 205	35	(a) 31	413	243	440	448
2. Vizagapatam ...	37	(b) 36	30	(t) 35	749	609	786	645
3. Godavari ...	93	93	110	(t) 113	994	907	1,087	1,000
4. Kistna ...	96	(c) 1,484	90	(c) 17	1,765	299	1,861	1,783
5. Nellore ...	434	(d) 440	36	36	451	468	885	908
6. Cuddapah ...	13	(e) 61	41	(e) 36	741	680	754	741
7. Anantapur ...	715	(f) 718	...	...	...	...	715	718
8. Bellary ...	35	(g) 44	67	(t) 70	574	559	609	603
9. Kurnool ...	237	(h) 222	25	25	735	742	972	964
10. Madras ...	449	(i) 469	...	...	...	...	449	469
11. Chingleput ...	452	(j) 441	...	...	...	...	452	441
12. North Arcot ...	725	(k) 880	21	(k) 12	586	323	1,311	1,203
13. South Arcot ...	370	(l) 373	24	24	91	91	461	464
14. Tanjore ...	2,120	(m) 2,113	...	...	...	...	2,120	2,113
15. Trichinopoly ...	256	(n) 265	...	...	...	...	256	265
16. Madura ...	441	(n) 457	20	20	603	565	1,044	1,022
17. Tinnevelly ...	448	(o) 467	14	(o) 13	343	335	791	802
18. Coimbatore ...	913	(p) 938	3	(p) ...	33	...	946	938
19. Nilgiris ...	...	...	...	...	...	...	...	...
20. Salem ...	921	(q) 994	...	...	...	...	921	994
21. South Canara ...	939	(r) 1,281	...	...	...	...	*1,107	1,281
22. Malabar ...	956	(s) 1,323	...	...	...	...	956	1,323
Total ...	10,677	13,304	516	432	8,078	5,821	18,923	19,125

Toddy.

(a) Variations due to the sale of shops separately in the Chicacole taluk.
(b) Decrease due to only 36 shops having been sold during the year.
(c) Variations due to the separate sale of shops in 8 taluks and 3 towns.
(d) Increase due to a larger number sold having been opened.
(e) Variations due to the sale of shops separately in the Cuddapah taluk and 2 towns.
(f) Increase due to the larger number sold during the year.
(g) Increase due to sale of shops separately in 6 additional towns.
(h) Decrease due to the smaller number of shops sold during the year.
(i) Increase due to the larger number of shops sanctioned for the Saidapet taluk.
(j) Decrease due to the smaller number sold.
(k) Variations due to the separate sale of shops in the Chittoor and Polur taluks and the Arni jaghir.
(l) Increase due to the larger number sold.
(m) Decrease due to the smaller number sold.
(n) For increase, see note (l) above.
(o) Variations due to the sale of shops separately in the Ottappidaram Revenue Inspector's division.
(p) Variations due to the extension of the separate shop system to the remaining 3 hill firkas in the district.
(q) Increase due to the larger number sold.
(r) Increase due to the increase in the number of shops sanctioned for the district.
(s) Increase due to the small number opened in the latter half of 1892-93 owing to the toddy-drawers' strike.
(t) Increase due to further subdivision of vend areas.

* Revised figure.

13. **Liquor shops and their distribution.**—Statement showing particulars of population, area, and number of shops for the sale of arrack and toddy in the several districts of the Madras Presidency during 1893-94 is given below :—

District.	Population according to the Census of 1891.	Area in square miles.	Number of shops opened. Arrack. 1892-93.	Arrack. 1893-94.	Toddy. 1892-93.	Toddy. 1893-94.	Total. 1892-93.	Total. 1893-94.	Population per arrack shop.	Population per toddy shop.
1	2	3	4	5	6	7	8	9	10	11
Ganjam	(a) 1,599,009	(a) 5,086	600	577	440	448	1,040	1,025	2,771	3,569
Vizagapatam	(a) 1,943,211	(a) 4,619	212	223	786	645	998	868	8,714	3,013
Godavari	(a) 1,951,645	(a) 4,798	1,318	1,307	1,087	1,000	2,405	2,307	1,493	1,952
Kistna	1,855,582	8,397	1,706	1,385	1,861	1,783	3,567	3,168	1,340	1,041
Nellore	1,463,736	8,765	334	325	885	908	1,219	1,233	4,504	1,612
Cuddapah	1,272,072	8,722	605	591	754	741	1,359	1,332	2,152	1,717
Anantapur	708,549	5,275	354	293	715	718	1,069	1,011	2,418	987
Bellary	900,126	5,975	267	250	609	603	876	853	3,601	1,493
Kurnool	817,811	7,514	433	422	972	964	1,405	1,386	1,938	848
Madras	676,990	370	105	109	449	469	554	578	6,211	1,443
Chingleput	912,456	2,501	191	191	452	441	643	632	4,777	2,069
North Arcot	2,180,487	7,616	673	624	1,311	1,203	1,984	1,827	3,494	1,813
South Arcot	2,162,851	5,217	1,084	1,082	461	464	1,545	1,546	1,999	4,661
Tanjore	2,228,114	3,709	246	262	2,120	2,113	2,366	2,375	8,504	1,054
Trichinopoly	1,372,717	3,631	261	254	256	265	517	519	5,404	5,180
Madura	2,608,404	8,808	588	606	1,044	1,022	1,632	1,628	4,304	2,552
Tinnevelly	1,916,095	5,387	423	408	791	802	1,214	1,210	4,696	2,389
Coimbatore	2,004,839	7,860	536	555	946	938	1,482	1,493	3,612	2,137
Nilgiris	99,797	957	32	32	...	...	32	32	3,119	...
Salem	1,962,591	7,529	483	485	921	994	1,404	1,479	4,047	1,974
South Canara	1,052,359	3,902	741	751	(b)1,107	1,281	(b)1,848	2,032	1,401	822
Malabar	2,641,928	5,585	782	670	956	1,323	1,738	1,993	3,943	1,997
Total ...	34,331,429	122,221	11,974	11,402	(b)18,923	19,125	(b)30,897	30,527	3,011	1,795

(a) Exclusive of portions of the Agency tracts to which the Abkari Act has not been extended.
(b) Revised figures.

CHAPTER V.

PROGRESS OF THE TREE-TAPPING LICENSE-FEE SYSTEM.

1. **Tree-tax fixed on the basis of the outturn of trees.**—In Madras the outturn of a tree has been made a factor in the regulation of the taxation of toddy and of arrack manufactured therefrom.

The following, which expresses the departmental view on this subject, is quoted from the Board's Proceedings No. 263, dated 15th May 1888, paragraph 11 :—

"As regards the fees to be levied, experience has shown that, owing to a prejudice which exists against continuous tapping, half-yearly fees are more in favour than annual ones.

The rate adopted in the West Coast for cocoanut trees was Rs. 3 annually, and there can be no doubt that it is moderate. If half-yearly rates be adopted, the proportion should be higher than half the annual fee, because the yield is greater during the first months of tapping, and the tappor will secure more than half the produce. The yield of trees varies so widely that it is impossible to fix any standard of yield which will apply to all seasons and every locality. The average yield of a good tree may, however, be taken at one and-a-half bottles a day, which will give an outturn for the six months of 45 gallons. At one anna a gallon, which is not an excessive rate of taxation, this would justify a tax of Rs. 2-13. Making allowance for unproductive trees, a tax of Rs. 2, which would require a yield of a little more than a bottle a day, would be fair.

"Palmyras yield only during the hot months, and individual trees for periods varying from six weeks to three months; the male trees yield first, and afterwards the female trees come into bearing. The average yield is from three to four bottles daily, which gives an outturn of from 45 to 60 gallons for the three months. The yield of a single tree is often as much as 120 gallons. Taking into consideration, however, the fact that heavy rain stops the flow of the juice, and that the price of palmyra toddy is lower than that of cocoanut toddy, the Board recommend that the rate be fixed at Re. 1-8 for the season. As the period of tapping is short and may fall within both half-years, half-yearly rates are not suitable.

"Date trees are not much tapped in the southern districts; this description of palm yields at all seasons of the year, but individual trees are not tapped in two consecutive years, nor without intermission during the period of yield, the usual practice being to tap on alternate days. The trees yield for from six weeks to three months, and the quantity produced on each occasion is very considerable—often as much as a gallon at a time. The yield may be taken at from 30 to 45 gallons, and a fee of one rupee per tree would be fair. As regards the instalments in which the tax should be paid, those which are now in force appear generally suitable, but they can be varied to suit local requirements on application to the Board."

2. **Tree-tax not fixed according to the alcoholic value of toddy.**—In fixing the tree-tax on it, raw toddy is taken to be a beverage, and not an intoxicant, as will appear from the following:—

"The true principle appears to be that the taxation in the form of a tree-tax should not exceed what the people can afford to pay upon the beverage; and wherever, as in some parts of Malabar, toddy constitutes an article of diet, and is in fact the ordinary morning meal of some of the labouring classes, taxation must be moderate, or such classes would be deprived of their food. Shop rents serve to enhance the tax upon toddy used as an intoxicant, and when toddy is used for distillation taxation must be supplemented by some other means, if possible by a still-head duty, which is the system now being tried in the municipalities of Canara and Malabar. When this course is not feasible owing to the difficulty of concentrating manufacture, the rentals for exclusive privileges of manufacture and sale are the only sources from which such enhanced taxation can be derived."

3. **The old system and the development of the tree-tax system.**—All the toddy shops in the province were in the hands of a few rich and influential men called toddy-renters. These contractors paid the Collector a lump sum of money every year in the shape of rent, representing the highest bid at auction, and enjoyed the exclusive privilege of manufacture, vend, and subletting often in entire districts. A renter used to sublet the shops within his vend area to sub-renters, sub-renters to heads of villages, and heads of villages to toddy shop-keepers at a profit. The result was that the profit had to be divided among several intermediaries. The renters used to combine at the time of auction, and their highest bid did not much exceed the fees paid in the previous year. Often those renters used to pay a certain sum to a rival as hush-money in order that he might not bid at the sales. There was therefore no competition, and the toddy-renters could dictate their terms at the time of sale. Government had no touch with the *pasis* or toddy-drawers and the toddy-sellers. The exclusive privileges conceded to the abkari contractors used to be granted for three years, but latterly the period has for the most part been reduced to one year. This enables Government to speedily introduce any improvement in the system.

The farmers had the underlings of the Revenue Department and the Police on their side. The first step taken to control them was reducing the vend area from a whole district to a taluk or tahsildar's division, which again was still further reduced to a Revenue Inspector's firka or division. But the renters still continued to make large fortunes and to give trouble by successfully combining to keep down bids. To remedy this, the Board devised a plan,

the nature of which is explained in the following extract from their Proceedings No. 263, dated 15th May 1888:—

"Any substantial development of the toddy revenue is to be looked for from the appropriation by Government of the middleman's profits by dispensing with his services, and from the substitution of a tree-tax on each tree tapped for the old system of merely farming out the collection of the revenue. Considerable progress has been made in the division of the middleman's profits to the public treasury by the subdivision of farms and sale of shops separately in the most important towns, with the result that the toddy revenue has been largely augmented. It is proposed now to go a step further and to sell all the shops separately in certain selected taluks, licenses to tap being issued on the application of the shop-keepers, without, however, attempting to mark the trees, and levy a tax on each, which necessitates the maintenance of expensive establishments. The Government will deal directly with the shop-keepers, which is believed to be the course adopted by the farmers as a rule, and will be able to appropriate their profits. By this means some increase of revenue may be expected, and it is hoped that information may be procurable as to the number of trees tapped in these selected areas and the advisability of levying a tree-tax therein."

In July 1884 the abkari administration was placed under the control of the Commissioner of Salt Revenue, and the Collectors were directed to report on all matters relating to abkari revenue through the Commissioner to the Board. The present policy of the department is to abolish the primitive plan of farming toddy revenue, and to develop it by working it on sounder principles and by introducing such measures as the tree-tax system. It has been an object to dispense with the services of the middleman or farmer, and to appropriate to Government the profits hitherto realised by him. An effort is also being made to gradually raise the taxation on toddy and to diminish the incitements to drunkenness which are now caused by the extreme cheapness of the beverage as compared with arrack. It is considered probable that the heavy incidence of taxation on arrack, since the introduction in the latter half of 1884-85 of the monopoly and supply and free-supply system, has stimulated the consumption of toddy.

4. **Difficulties in the way of working the tree-tax system in Madras as compared with Bombay.**—The levy of a tax on each tree tapped is theoretically as perfect a system as can be devised, seeing that toddy cannot be separately excised, but there are practical difficulties in the way of working it in the Madras Presidency, which do not exist in the Province of Bombay, whence the idea was borrowed, and the following quotation from the Board's proceedings No. 263, dated the 15th May 1888, paragraph 5, explains the subject:—

"The main causes which tend to render the tree-tapping license-fee system so much easier to work in Bombay than in Madras are briefly the following:—

"*1st.*—Jaggery is not manufactured in any part of Bombay, whereas it is an important industry wherever palms abound in this Presidency, and the tapping of trees for the purpose has to be exempted from the restrictions of the abkari law. The prevention of illicit tapping in Bombay is of course materially facilitated by this circumstance, as the presence of a pot on an unmarked tree is conclusive proof of a breach of the law. Here tapping for jaggery can always be pleaded when pots are found on unmarked trees, and it is very difficult to adduce proof to the contrary. It is true that the exemption from the provisions of the Act only applies in the case of 'pots freshly coated internally with lime,' but various devices are resorted to in order to evade the requirement and secure toddy, the fermentation of which has not been counteracted without paying the tree-tax. This can be easily managed by not coating the pot, but merely smearing a little lime above the level which the toddy will reach or by not applying it freshly. The abkari officers cannot inspect the pots until they are brought to the tree-foot; and the drawer, who, if he wishes to practise deception, provides himself with lime for the purpose, can apply a small quantity to the pot or drop it into the liquid whilst detaching the vessel, and point to it as proof that the pot was limed as required by law. Such devices are transparent, but it is difficult to adduce any proof which will lead to a conviction for illicit tapping.

"*2nd.*—In the Bombay Presidency there is a well-defined fringe of cocoanuts along the coast, but they do not extend far inland. The trees are less lofty and grow further apart than is usually the case in this Presidency; consequently pots are easily discernable. In the interior there are no cocoanut trees, there being no works of irrigation similar to those which exist in this Presidency. Palmyras (termed "brab" in Bombay) are tapped to a very limited extent, and throughout the Deccan only date trees are to be found. The subjoined statement shows the total number of palms of each kind tapped in the Bombay Presidency during 1886-87 :—

District.	Description of trees tapped.			
	Cocoanut.	Brab.	Date.	Total.
1	2	3	4	5
Bombay ...	10,850	958	4,913	16,721
Thana ...	1,468	14,028	12,652	28,148
Kolaba ...	2,357	1,098	65	3,520
Surat ...	20	1,227	137,080	138,327
Broach ...	...	1,647	267	1,914
Ratangiri ...	22,585	...	129	22,714
Kanara ...	12,688	...	3,236	15,924
Ahmedabad ...	...	...	876	876
Poona ...	233	...	4,908	5,141
Ahmednagar ...	...	...	1,921	1,921
Sholapur ...	...	...	14,480	14,480
Satara ...	...	...	23	23
Khandesh ...	...	...	307	307
Nasik ...	...	...	659	659
Bijapur ...	...	...	55,677	55,677
Dharwar ...	...	...	68,150	68,150
Belgaum ...	...	...	62,750	62,750
Kaira ...	...	...	12	12
Total ...	50,201	18,958	368,105	437,264

"It will be seen that the total number of cocoanut trees tapped throughout the province during the year, 50,200, fall far short of the number which is tapped in a single half-year in the town of Madras, where the applications for the current period, commencing 1st April 1888, have already reached 80,000. The total number of brab trees tapped was only 19,600, whereas over 30,000 have been tapped in the town of Madras. The number of date trees tapped amounted to 368,000. The total number of trees of all descriptions operated on was only 437,000.

"*3rd.*—The abkari staff has been organised on a far more liberal scale than here, yet the whole of the work of marking trees (except in the island and town of Bombay), granting licenses and collecting fees is done by the Revenue establishments, and the prevention by the ordinary police aided by men specially enlisted at the cost of the abkari contractors, who pay on a liberal scale for the service.

"*4th.*—The price of toddy in the Bombay Presidency is much higher; it ranges from nine pies to one anna a bottle, or from four annas six pies to six annas a gallon. Throughout the greater part of this Presidency the prescribed minimum is only two annas a gallon, and it is well known that the limit is generally disregarded; in parts of the country in which toddy is plentiful, it is sold for two pies a bottle or one anna a gallon. Nowhere except in the town of Madras does the price approximate to the Bombay rate.

"*5th.*—Tree-owners' rents in Bombay are generally lower, the usual rate being from 12 annas to Re. 1-8 for palmyras for the whole period of tapping and about Rs. 3 for cocoanuts for the year. From the fact that there is no jaggery manufacture, it follows that tree-owners are more anxious to let their trees for drawing fermented toddy, especially in the case of palmyras and date palms, which are of no value for their fruit. In Malabar tree-owners have generally adopted the same rate as the Government tax, viz., Rs. 3, and restrict the tapper to a certain number of spathes or a limited period of tapping, usually six months.

"*6th.*—Toddy is not consumed to any extent as an article of diet in any part of the Bombay Presidency, whereas in some districts of this province it constitutes the morning or midday meal of the labouring classes, and the levy of a high rate of taxation would deprive them of their food.

"*7th.*—Distillation has been centralised in the Bombay Presidency for some years past, and in areas in which toddy spirit is consumed and the outstills suppressed, consequently the risk of illicit distillation is much less than it will be in the toddy-spirit consuming districts of this Presidency, where manufacture has not been concentrated, and the people are accustomed to distil for themselves in nearly every village. This point has an important bearing on the question as affecting the two West Coast districts and Godavari and Kistna, and unless a centralised system of manufacture can be introduced, it will not be possible to impose anything like the rates which are levied in Bombay. In the toddy-spirit consuming districts

of that province the tax on cocoanut trees ranges from Rs. 5 to Rs. 10 per tree, the object of these high rates being to protect Government to some extent from the loss which might arise from illicit distillation. As long as outstills exist, the effect of high rates would be to drive the people to illicit tapping for distillation, and the risk therefore is greater in districts in which toddy spirit is consumed. The Board, however, do not consider that it will ever be possible to approximate to the taxation imposed in Bombay, as, unless the consumption of toddy is to be suppressed, the limit must always be the sum which the people can afford to pay for it *when used as a beverage, minus* the cost of bringing it to sale with a reasonable profit to the drawer and retailer; with the prices at present ruling, the Bombay scale of taxation would be prohibitive."

5. The tree-tax system when and how introduced.—The tree-tax system was first introduced in 1886 as an experimental measure into the Calicut taluk and the five municipal towns of the Malabar district, and it has since been gradually extended. The tract known as the Madras Abkari limits was brought under it from 1st October 1887, in lieu of a system of daily *dowles* which had been in force there for over half a century; and for the efficient working of the new system the abkari establishment was completely reorganised, as shown in the margin, and was placed under the immediate orders of the Deputy Commissioner of Salt and Abkari Revenue, Central Division, the Collector and the Deputy Collector of Madras being entirely relieved of the administration of the excise revenue.

Old establishment.	Rs.
1 Superintendent ...	200
1 Assistant Superintendent ...	100
1 Ditto ditto ...	50
1 Accountant ...	50
1 Gomashta ...	20
12 Gomashtas on Rs. 15 each	180
21 Conicopillays on Rs. 15 each	315
4 Inspectors on Rs. 15 each...	60
4 Deputy Inspectors on Rs. 12 each	48
1 Shroff	15
1 Assistant Shroff ...	14
1 Duffadar	10
1 Ditto	7
73 Peons on Rs. 7 each ...	511
Total ...	1,580

New establishment.	Rs.
1 Inspector, average pay ...	306
1 Assistant Inspector ..	150
12 Sub-Inspectors at Rs. 43, average pay each ...	516
1 Head-clerk and Accountant	50
1 Second Clerk ...	35
1 Clerk	25
1 Do.	20
2 Clerks on Rs. 15 each ...	30
1 Shroff	20
1 Attender	10
1 Muchi	9
2 First grade peons on Rs. 8 each	16
15 Second grade peons on Rs. 7 each	105
28 Third grade peons on Rs. 6 each	168
Travelling allowance for Inspector and Assistant at Rs. 60 each ...	120
Total ...	1,580

6. Reasons for extending the tree-tax system.—The reasons for extending the tree-tax system in Madras are given in Madras Board's Proceedings, paragraph 10, No. 263, dated the 15th May 1888, from which the following is quoted :—

"The financial results of the tree-tax system in Malabar and the town of Madras have been set forth in the reports which relate to those districts, and are such as to justify an extension of the experiment. The difficulties to be contended with on the East Coast will be far less than in Malabar, and there is every reason to hope that the system will prove easy to work and remunerative. The Board will deal directly with the shop-keepers, issuing licenses to tappers only on their application. The Collector of Trichinopoly suggests that licenses should be granted also to toddy-drawers and tree-owners, but this proposal does not commend itself to the Board, as the shop-keepers will have no control over them, and will not be able to prevent clandestine sales in the gardens; consequently the value of the shops will fall. As there are no distilleries to be supplied with toddy on the East Coast, the only object of a tapper, who has not been nominated by a shop-keeper in taking out a license, would be to sell on his own account. As regards tree-owners, it seems improbable that they will traffic in toddy, and they must employ drawers who will not be under the control of the shop-keepers. Nothing would be gained by allowing the tree-tax to form a part of the Government demand. The instalments can now be arranged in any way that may appear most convenient, and the tax is recoverable as an arrear of land revenue. The shop-keepers would have no exclusive privilege of manufacture or vend, but would be allowed to procure their toddy from any locality throughout the area in which the system was in force, making their own arrangements with the tree-owners and toddy-drawers. No toddy would be allowed to be brought in from outside such area, but its removal on payment of the tree-tax would be unobjectionable for the supply of any neighbouring farm which might be dependent on that source of supply. In such cases the trees should be marked only on the application of the farmer or independent shop-keeper, who may obtain permits to procure his toddy from that source."

7. The causes of the large increase in revenue.—The tree-tapping tax is an additional source of revenue. Under the old renting system the large renters held considerable land in the village and exercised much influence in the district. By the introduction of the system of letting shops separately many persons of the middle and poorer classes came to the field and competed easily with the old renters, while, formerly, they were unable for want of funds to take the settlement of a whole district or taluk. Under the present system a comparatively poor man can bid for a shop and make it a source of profit after paying the license fee and the tree-tapping fees. The trees are now better preserved, and they can be had everywhere for tapping. Under the old system cocoanut trees were not largely tapped except in the South Arcot, Trichinopoly and Tanjore districts and along the western coast. The consumption of toddy has increased on account of the rise in the price of country spirit and foreign liquor. The poorer and the working classes now largely resort to toddy shops. The increased revenue has been secured—

(1) by discouraging unlicensed tree-foot sales and by putting a stop to illicit tapping;
(2) by stopping smuggling of toddy into the tree-tax area from a rented area;
(3) by stopping adulteration and dilution;
(4) by dispensing with middlemen. Under the present system there is no one between the Government and the shop-keeper, and shops being independently sold any person of small means can purchase them on payment of a few rupees monthly;
(5) by the increase in the retail selling price of toddy. The price of toddy has risen with the introduction of the tree-tax system. No licensee can sell toddy cheap, as he pays the tree-tax *plus* the shop rent. (The tree-tapping fee is uniform within the district, and only the license-fee varies);
(6) by the fixing of a minimum price by the Board, so that if any one undersells he may be prosecuted. There is therefore no chance of a large shop being undersold and injured by a smaller shop;
(7) by bringing drawers of sweet toddy under control.

8. **Statistics of the development of the tree-tax system.**—The following statement shows the toddy revenue of the tracts on the East Coast, in which the tree-tax system has been introduced since 1887:—

Years.	Tracts in which the tree-tax system was introduced in—						
	1887.	1888.	1889.	1890.	1891.	1892.	1893.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1886-87 ...	3,84,830*	......	......	......	......	......	......
1887-88 ...	3,41,922	4,10,430*	......	......	......	......	......
1888-89 ...	3,84,418	4,37,300	4,78,786*	......	......	......	......
1889-90 ...	4,36,303	5,05,171	4,75,824	8,81,239*	......	......	......
1890-91 ...	4,70,456	5,60,514	5,48,335	9,85,758	5,29,864*	......	......
1891-92 ...	4,45,041	6,12,365	6,07,471	11,69,069	5,74,005	1,34,210*	......
1892-93 ...	4,31,762	6,22,655	6,16,064	13,74,020	6,57,721	1,57,452	1,54,357*
1893 94 ...	4,64,814	6,30,481	6,43,928	14,76,944	7,13,922	1,80,557	1,62,716
Increase in the cost of establishment in 1893-94 ...	......	24,900	16,434	48,030	37,187	10,527	8,556

* The revenue of the year previous to the introduction of the tree-tax system.

The statement showing the development of the tree-tax system since 1st October 1888 and the cost incurred each year on account of additional establishment maintained for the better working of the system are given in detail in Appendix, Part I, official papers.

9. **Progress of toddy revenue in the tracts where the tree-tax system has been introduced.**—The statements showing the progress of this revenue since 1887-88 in the tracts where the tree-tax system

20

has been introduced are given in Appendix, Part I, official papers. The statement gives the name of each district, the taluks in which it is divided, and the revenue separately realized as rentals and as tree-tax. The total revenue derived from each district and taluk is also given. The following statement shows the demand on account of toddy revenue in 1892-93 and 1893-94. The revenue derived from each district from rents of rural farms, rents of independent shops and from the tree-tax are separately shown:—

District.	Rents of rural farms.		Rents of independent shops.		Tree-tax.		Total.		Increase or decrease.
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ...	24,073	16,386	3,381	10,008	...	...	27,454	26,394	— 1,060
Vizagapatam	24,166	15,252	12,221	6,738	10,916	45,522	56,302	67,512	+ 11,210
Godavari ...	79,735	92,904	27,698	36,857	6,01,915	6,56,806	7,09,348	7,86,567	+ 77,219
Kistna ...	92,386	58,630	37,114	96,253	1,60,920	1,64,293	2,90,420	3,19,176	+ 28,756
Nellore ...	26,982	25,284	19,694	26,519	15,240	24,508	61,916	76,311	+ 14,395
Cuddapah ...	1,31,311	1,26,634	17,901	23,922	...	...	1,49,212	1,50,556	+ 1,344
Anantapur	...	...	2,19,665	2,31,056	...	...	2,19,665	2,31,056	+ 11,391
Bellary ..	2,21,164	2,30,357	91,482	1,35,009	...	...	3,12,646	3,65,366	+ 52,720
Kurnool ...	2,45,191	2,33,302	17,274	22,876	...	...	2,62,465	2,56,178	— 6,287
Madras ...	...	..	69,810	68,087	3,61,950	3,96,726	4,31,760	4,64,813	+ 33,053
Chingleput ..	...	...	1,25,799	1,11,551	21,811	49,760	1,47,610	1,61,311	+ 13,701
North Arcot	1,10,833	98,873	1,55,933	1,64,384	45,622	70,147	3,12,388	3,33,404	+ 21,016
South Arcot	15,294	16,907	1,10,985	1,27,239	86,017	87,074	2,12,296	2,31,220	+ 18,924
Tanjore ...	13,575	...	5,03,329	5,29,970	3,22,671	3,16,599	8,39,575	8,46,569	+ 6,994
Trichinopoly	...	...	1,13,218	1,20,307	63,043	61,942	1,76,261	1,82,249	+ 5,988
Madura ...	82,525	76,843	1,06,617	1,00,841	39,015	43,501	2,28,157	2,21,185	— 6,972
Tinnevelly ...	39,744	39,097	1,11,114	1,03,969	2,151	7,578	1,53,009	1,50,644	— 2,365
Coimbatore...	25,665	2,575	2,65,304	3,02,321	51,752	59,936	3,42,721	3,64,832	+ 22,111
Salem ...	...	...	2,66,360	2,70,418	99,983	1,06,725	3,66,343	3,77,143	+ 10,800
South Canara	...	...	92,591	1,26,242	1,30,145	1,46,139	2,22,736	2,72,381	+ 49,645
Malabar ...	...	...	1,25,999	1,56,135	1,17,867	1,43,383	2,43,866	2,99,518	+ 55,652
Total ...	14,32,644	10,33,044	24,93,489	27,70,702	21,40,017	23,80,639	57,66,150	61,84,385	+ 4,18,235

10. **Why the tree-tax system was not introduced all over the province at once?**—The cocoanut trees yield toddy throughout the year, and each tree yields for a longer period than a palmyra or date does, and pays a higher tax. The tree-tax system was therefore first introduced into localities in which there is a larger number of cocoanut trees. For this reason the southern districts were preferred. When the tree-tax system is first introduced in an area, the rent of independent shops decreases considerably. The shops sell for half the amount of old rent, but one-third is considered a fair average.

In zamindari tracts where large rents are charged for trees, or in tracts where proprietors have mortgaged their property, or where trees have been leased for four or five years to the old abkari renters under the renting system, the progress of the tree-tax system is necessarily slow. In the latter case, the old renters who happen to be in possession of the trees demand very high rents, or even refuse to let them, in order that the independent shop-keepers may be ruined or that they may be compelled to part with their shops and take service under them. As a consequence the independent shop-keepers have to apply for trees in the neighbouring taluks, and this increases the cost of conveyance and interferes with the development of revenue under the tree-tax system. In districts in which there is a large number of trees growing on Government land, which are annually sold by auction, the tree-tax system works very smoothly and the revenue shows considerable development. In zamindari tracts where the trees belong to zamindars, this system does not work so well, on account of the excessive demands of the zamindars. The system is first introduced into Government taluks and is then extended to zamindari areas. In hilly tracts, such as Kurnool, Kuddapah, Anantapur, Bellary, there are Government date trees, but the tree-tax system has not been introduced, because the tree-tax from date is not so paying as from cocoanut. In these districts, therefore, the toddy revenue is derived from rents of rural farms and of independent shops.

The tree-tax system is not introduced all over the district at once. It is introduced in a part of a district as an experimental measure, and is extended to the other parts gradually. This enables the officers to prepare the registers and to collect statistics. It is, however, always advantageous to begin with large areas, for if introduced in a small area or part of a district, the surrounding licensees in the non-tree-tax areas undersell and smuggle toddy into the tree-tax area, as under the tree-tax system the minimum price of toddy is fixed at a higher rate than under the renting system. There is also a considerable saving in establishment, as the dual system requires a larger staff to prevent smuggling from rent areas into the tree-tax area and other irregular practices.

11. **Manner of letting toddy-yielding trees by their owners.**—The toddy-yielding trees belong to—

I. Government or local funds.
II. Railway authorities (as regards trees growing on Railway lands).
III. Private owners (zamindars and raiyats).

Class I may be sub-divided as follows:—

(1) Government (for trees standing on Government waste or *poramboke* lands).
(2) Public Works Department.
(3) Government (for trees let on *Belmokta** pottah).
(4) Forest Department.
(5) Local funds.

(1) *In rented areas* the toddy renter ordinarily is allowed the use of all toddy-producing trees growing on Government *Poramboke* (waste) lands, but he is entitled to no compensation when the trees are withdrawn from the operation of his contract, or the land is given to raiyats for cultivation. He is not entitled to the use of trees growing in reserved forests or in specially protected areas. In areas in which the *toddy shops are sold separately*, or the *tree-tax* system is in force, the toddy-yielding trees on Government waste lands are formed into convenient groups and leased out annually by public auction.

(2) Trees standing on the banks or beds of irrigation works under the control of the Public Works Department need not be sold separately, but may be included in the groups formed as above and leased out by the revenue authorities. But where the trees are so included credit has to be given to the Public Works Department to the extent of the estimated value at a fixed rate per tree, as determined by the Board for each district after consultation with the Collector and the Executive Engineer.

(*a*) The sales of trees has to precede the sales of the toddy shops in the tracts in question, so that intending bidders for the shops may know with whom they will have to deal in the event of their requiring Government trees for tapping purposes.

(*b*) In tree-tax areas the lessee is entitled to the general usufruct of the trees, inclusive of the right to cut the leaves and gather the fruits and to let the trees for tapping, but not inclusive of the right to tap, which is a separate privilege for which a special license is required under the rules of the Abkari Department.

(*c*) Shopkeepers wishing to obtain licenses to tap Government trees included in the lease must make their own arrangements with the lessee as they would with private tree-owners.

(*d*) Trees standing on lands connected with bungalows, rest-houses, offices or nurseries, or trees planted for demarcation purposes are not allowed to be tapped.

(3) *Government trees let on Belmokta pottah.*—In Government estates a raiyat is given a pottah for a large number of trees at a nominal rent. He enjoys the *usufruct* of the trees, including the right of drawing toddy for sweet juice, usually for the manufacture of jaggery, but he may not cut any of the trees.

(4) *Forest trees.*—They are sold by the Department by auction under special rules.

* *Belmokta* means indefinite; Belmokta pottah means that the terms of the pottah are indefinite and that it is granted on payment of a lump sum of money.

(5) *Local Fund trees.*—They are sold separately under the same rules as those which apply to Government trees.

II. Trees on railway lines are not now allowed to be tapped.

III. As regards trees belonging to private owners, whether raiyats or zamindars, the rent is a matter of arrangement between the owner and the licensee. In zamindaris no difficulty is felt in getting trees for tapping for toddy. Some of the zamindars let their trees at nominal rents.

12. **Amount of the rent of Government trees.**—The rent of toddy-yielding trees growing on Government land does not yield a large revenue. The collections made on this account in two years are shown in the margin. The sum is credited to "Land Revenue," minus such amount as is credited to the Public Works Department for trees under their control.

	Rs.
1891-92	45,189
1892-93 ...	58,743

13. **Arrears and remission of arrears.**—The arrear demand under tari at the beginning of 1893-94 was Rs. 2,18,523, of which Rs. 1,66,924 were collected and Rs. 11,643 remitted, leaving a balance of Rs. 39,956 at the end of the year. The amount for which the privilege of sale in each rent area and independent shop is purchased is paid in equal monthly instalments. Though the shop rent or the license fee is paid monthly, the arrear is not large as compared to the total revenue, as will be seen from the following statement:—

Statement showing the Demand, Collection and Balance of Toddy Revenue in the Madras Presidency for the year 1893-94.—

District.	Demand.			Collection.			Remission.		Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ...	415	26,394	26,809	412	24,908	25,320	...	...	3	1,486	1,489
Vizagapatam	2,164	67,512	69,676	2,041	64,308	66,349	...	...	123	3,204	3,327
Godavari ...	89,996	7,86,567	8,76,563	88,172	7,22,186	8,10,358	...	...	1,824	64,381	66,205
Kistna ...	11,133	3,19,176	3,30,309	11,103	2,87,838	2,98,941	30	...	...	31,338	31,338
Nellore ...	7,592	76,311	83,903	4,007	73,325	77,332	3,464	...	121	2,986	3,107
Cuddapah ...	...	1,50,556	1,50,556	...	1,50,556	1,50,556	...	...	...	...	...
Anantapur ...	3,284	2,31,056	2,34,340	3,284	2,30,401	2,33,685	...	...	...	655	655
Bellary ...	...	3,65,366	3,65,366	...	3,65,366	3,65,366	...	...	...	...	...
Kurnool ...	32	2,56,178	2,56,210	32	2,54,836	2,54,868	...	...	...	1,342	1,342
Madras ...	7,656	4,64,813	4,72,469	4,146	4,57,300	4,61,446	383	665	3,127	6,848	9,975
Chingleput	3,596	1,61,311	1,64,907	3,481	1,57,241	1,60,722	...	...	115	4,070	4,185
North Arcot	4,828	3,33,404	3,38,232	5,420	3,25,916	3,29,336	1,408	...	...	7,488	7,488
South Arcot	2,930	2,31,220	2,34,150	2,575	2,24,741	2,27,316	105	...	250	6,479	6,729
Tanjore ...	15,091	8,46,569	8,61,660	9,493	8,33,254	8,42,747	2,359	...	3,239	13,315	16,554
Trichinopoly	344	1,82,249	1,82,593	323	1,81,913	1,82,236	21	...	...	336	336
Madura ...	2,649	2,21,185	2,23,834	2,134	2,14,598	2,16,732	12	49	503	6,538	7,041
Tinnevelly ...	501	1,50,644	1,51,145	501	1,49,791	1,50,292	...	...	...	853	853
Coimbatore	5,954	3,64,832	3,70,786	4,385	3,60,165	3,64,550	722	...	847	4,667	5,514
Salem ...	2,463	3,77,143	3,79,606	1,186	3,73,260	3,74,446	1,182	...	95	3,883	3,978
South Canara	3,966	2,72,381	2,76,347	3,050	2,67,948	2,70,998	710	...	206	4,433	4,639
Malabar ...	53,929	2,99,518	3,53,447	23,179	2,73,911	2,97,090	1,247	...	29,503	25,607	55,110
Total ...	2,18,523	61,84,385	64,02,908	1,66,924	59,93,762	61,60,686	11,643	714	39,956	1,89,909	2,29,865

CHAPTER VI.

THE WORKING OF THE TREE-TAPPING LICENSE-FEE SYSTEM IN MADRAS.

1. **The tree-tapping license-fee system.**—The tree-tapping license-fee system, under which revenue is raised by means of a tax imposed on each toddy-producing tree, is intended to gradually supersede the old renting system, under which it is impossible to regulate the taxation of toddy with reference to its consumption.

The system is based on the levy of a yearly or half-yearly tax per palm tree, or a quarterly fee for the issue of licenses to tap trees for fermented toddy.

The object of Government is to tax trees tapped for the purpose of manufacture of fermented toddy, and in this way to enhance the cost of an intoxicant and to obtain an index to its consumption.

2. **Applicants for tree-tapping licenses.**—Tree-tapping licenses are issued on the application of independent toddy shop-keepers, of toddy-renters in tracts where the right to manufacture and sell toddy is not sold by separate shops, of arrack-renters in tracts where country spirits are manufactured from toddy, of toddy-drawers in South Canara, and of tree-owners for not more than five trees for the drawing of toddy required for domestic consumption, and not for sale. The licensees make their own arrangements for procuring trees. The taluks in which the tree-tax system was in force during 1893-94 are mentioned in Appendix, Part I, official papers—*vide* also Government notification No. 349, dated 29th June 1894, 1 (*a*) to (*f*), tree-tapping, given in Appendix, Part I, official papers.

Applications for the grant of tree-tapping licenses are made in the prescribed form to the Inspector of the Salt and Abkari Department in charge of the circle. They bear a court-fee stamp of one anna.

Applications for tree-tapping licenses in the South Canara district are countersigned by the owner of the trees intended to be marked in token of his consent.

3. **Applications for tree-tapping licenses, form T. T. 6.**—This form is supplied to inspectors, tahsildars and deputy tahsildars as required for sale at cost price to persons desirous of applying for tree-tapping licenses in their respective local areas. The form is in two sizes, priced one and two pies respectively. The minimum number of trees for which licenses are granted and the minimum number entered in a single application is prescribed by the Collector, subject to the orders of the Commissioner of Salt, Abkari and Separate Revenue, who may further direct that the trees situated in one village only shall be included in an application. Form T. T. 6 will be found in Appendix, Part II, forms.

Applicants for licenses fill up columns 1—17 of the form and take it, together with the sum entered in column 13 or the first instalment thereof, to the treasury or sub-treasury as the case may be. The entries in columns 7 and 8 are verified and attested by the Karnam or Village Head before the applications are presented at the treasury. Column 17 contains a declaration by the tapper as to whether he elects to transport his toddy once a day or twice, with a request to prepare the transport permit accordingly. Every tree-tapping application bears on the face of it the name and number of the toddy shop, &c., to which it is intended to supply the toddy.

4. **How they are dealt with.**—The treasury officer on receipt of the application first ascertains that the entries made by the applicant are intelligible and correct, and that the rules* laid down in Government notifications issued from time to time [particularly those relating to (I) the persons by whom applications for tree-tapping licenses may be made,* (II) the minimum number of trees for which licenses are granted, (III) the amount of fees payable on account of each tree, and (IV) the instalment by which such fees are payable] have so far been complied with. He then grants a receipt in form T. T. 7 for the sum entered in column 13, or the first instalment thereof, as the case may be, and forwards the application after entering the particulars of the amount so paid and of the further instalments due in columns 18—24 on the reverse of form T. T. 6 as well as in Register T. T. 13 to the Inspector or an Assistant or Sub-Inspector for the immediate preparation and issue of licenses. Assistant Inspectors, unless specially authorised to dispose of applications, in which case they keep a separate set of registers, forward them at once to the Inspector for disposal. Sub-Inspectors always forward applications direct to the Inspector. They are only allowed to receive them for the convenience of applicants, and

* A toddy shop-keeper in a tree-tax area beyond the district may be granted a license to tap trees in a tree-tapping area of the district, provided the rate of tree tax is the same.

may in no case take any action on them without the orders of a superior officer. The Deputy Commissioner, however, in particular districts in which he considers such a course desirable, permits Sub-Inspectors to mark trees immediately on receipt of applications without waiting for issue of license, subject of course to the Inspector's subsequent orders granting or refusing licenses. Applications are sent in either by post or by hand.

5. **Procedure by Inspector* on receipt of applications.**—The Inspector, on receipt of applications, makes the necessary entries in Register T. T. 8, a page (or pages, as requisite) of which is assigned to each village and in tracts in which toddy shops are sold separately, also in Register T. T. 8(*a*)—shopwar. Inspectors distinguish in T. T. 8 licenses issued to toddy-farmers from those issued to arrack-farmers in districts under the tree-tax system where arrack is made from toddy. The half-year is written across each page in red ink, and at the close of each month the totals "in the month," "up to previous month" and "up to the month" are struck regularly in Forms T. T. 8 and T. T. 8(*a*). The different licenses are kept on different pages in T. T 8. The number to be entered in column 1 of this form is shown thus, $\frac{12}{341}$, the upper figure being the consecutive number of the licenses issued for the year or the half-year, as the case may be, for that village, and the lower figure being the same as that entered in column 18 of form T. T. 6, and being that by which licenses are known and referred to. The Inspector then prepares the license in form T. T. 10 and general transport permits† in form T. T. 11. Every license, like the tree-tapping application, bears on the face of it the name and number of the toddy shop, &c., to which it is intended to supply the toddy.

The Inspector then sends the application form and the license and the permits together to the Sub-Inspector of the Range in which the trees to be tapped are situated, at the same time filling up columns 25, 26, 29, and 31 of the application form. The applicant may be entrusted with the transmission of these papers to the Sub-Inspector, if he is willing to undertake it, in order to save possible delay.

6. **Procedure by Sub-Inspector on receipt of applications from Inspectors.**—On receipt of licenses, permits and the application (Form T. T. 6), the Sub-Inspector proceeds as speedily as possible to the field in which the trees are situated, and personally supervises the marking of the trees pointed out to him by the applicant or licensee up to the total number of each kind specified in the license. The details of marking are given in Chapter VII.

7. **Instructions regarding the filling up, &c., of form T. T. 12.**—Having marked the trees, &c., Sub-Inspectors enter all particulars in Register T. T. 12 ‡ according to the headings of the columns thereof; one or more pages of this register are allotted to each village. In column 19 is entered the number of trees in the field tapped for the manufacture of *jaggery* at the time of the Sub-Inspector's latest inspection (all of which are marked with a cross × with the paint in use), and also a reference to any previous or subsequent entry which there may happen to be relating to the same field. Each marking officer or Sub-Inspector is supplied with a copy of this Register. The number of trees available for tapping in any village as well as the total number of trees in a tope and the number of trees tapped in that tope can be ascertained from this Register. The Register is maintained by Sub-Inspectors and checked with the application (Form T. T. 6) by Inspectors during their tours. A village index is prepared and entered on the first page of the Register for ready reference.

8. **Disposal of T. T. 6's by Sub-Inspectors.**—Sub-Inspectors then deliver the licenses and permits to the persons named therein and obtain their signatures in column 33 of the application form. They then fill up

* The word "Inspector" includes an Assistant Inspector empowered to dispose of applications for licenses.

† In cases where the distance the toddy has to be transported is so great that transport cannot be completed by 7½ P.M., the Inspector may grant a license under section 13 of the Abkari Act for the retention of the toddy during the night in any building on or near the route from the trees to the shop or distillery which the person on whose application the license is granted may select and of which he may approve. The Collector is at once informed of such a creation of what may be termed a toddy depôt.

‡ These registers are so bound as to be easily carried about. They are, when under use, put up in leather covers.

columns 27 and 32 of that form and sign and date the certificate at foot thereof and return the same to the Inspector, who then fill up column 28 and file the applications by Ranges, those for each village being kept together in the numerical order of licenses and the bundles arranged in alphabetical order villagewar for easy reference.

9. **Procedure by Sub-Inspectors authorised to mark trees before receipt of licenses, &c.**—In localities in which the Deputy Commissioner has sanctioned the marking of trees by Sub-Inspectors before receipt of licenses, applicants are at liberty to present their applications, together with both the middle and outer portions of form T. T. 7(*a*) [if the payments have been made to the Village Officers direct], to the Sub-Inspector, who, after marking the trees pointed out to him up to the total number applied for, forwards them to the Inspector for disposal.

10. **Responsibility for the working of the tree-tax system.**— The responsibility for working the tree-tax system lies upon Inspectors of circles. There are two points to which their attention is particularly directed—

(1) the prevention of any delay on the part of Sub-Inspectors in the marking of trees licensed to be tapped for fermented toddy and the making over of licenses and permits to licensees; and

(2) the certainty that no unlicensed trees are tapped.

11. **Minimum number of trees for which a license is granted**.—A minimum number of trees is required to be applied for before a license can be given. In the Madras Town circle the minimum is 30 for an original and 10 for a supplemental license; in other tracts it is fixed by the Collector of the district according to local conditions, and is generally 15 and 5, respectively.

12. **Tree-tapping licenses.**—No license is granted except for such a number of trees as may be efficiently tapped by one toddy drawer, say, 15* cocoanut trees (or an equivalent number of other palms calculated in the ratio of the tree-tax). If more than 15 trees are applied for, a license is given for every multiple of 15 in the number applied for. Where the number applied for exceeds an exact multiple of 15, an additional license on account of the excess number of trees is not granted if it is so small that it can be distributed among the applicant's other licenses at the rate of two trees per license. If this cannot be done, a separate license is granted for the excess number. Thus, if 50 cocoanut trees are applied for by a shop-keeper, he would, at the rate of one license per 15 trees, be entitled to three licenses, the remaining five licenses being distributed among these. If, on the other hand, he applies for 54 trees, he is to get a fourth license for the excess of nine over 45.

As the tapper has to carry with him his license, it is issued according to the number of trees he can tap in a day.

It has been found that one tapper cannot conveniently tap more than 20 cocoanut or palmyra on account of the height of the tree and 30 date trees (being low), and each license is given according to the number of trees asked for. Thus, if 40 cocoanut trees are to be tapped, two licenses are granted, and if 50 or 60 date trees, the number of licenses is the same.

The following is quoted from the report on the Administration of the Madras Abkari Revenue for 1887-88:—

"The system of levying a license-fee on each toddy drawer exercising his calling continued to give satisfactory results in South Canara. When the scheme was first introduced it was estimated that on an average a tapper would tap about 15 trees, but inquiry goes to show that this estimate was too low, and that tappers usually work about 25 trees. The latter estimate derives some weight from the fact that out of about 40,000 toddy-drawers in South Canara above the age of 20, and able to draw toddy, the number of license-holders is on the average less than 8,400, from which it might be inferred that licenses are taken out only by the more active men who are able to work the largest number of trees. Assuming that 20 trees were tapped by every licensee about 7,553 × 20 = 151,060 trees were tapped in the first and about 8,048 × 20 = 160,960 trees in the second half year. The total fees collected during the two half-years being Rs. 38,847 and Rs. 69,846, the incidence per tree amounts to about four and seven annas per half-year respectively."

* The figure 15 is here used only for the purpose of illustration.

23

13. **Additional trees how entered in the license.**—Additional trees may be applied for at any time, but whether these will carry an additional license depends on whether the total number of trees which the shop-keeper is then entitled to mark will make a fresh multiple of No. 15,* or such a portion thereof as will, under the conditions above prescribed, carry an extra license. Thus, in the instance last given, if five fresh trees were applied for, no fresh license would issue, but the extra trees would be included in the fourth license (for nine trees) already issued. If, on the other hand, a man for whom 50 trees had already been marked applied for eight more, the excess over 45 would then be 13, and he would be entitled to a fourth license for these, the excess (of five trees) previously distributed over the other licenses being removed therefrom.

14. **Trees to be included in the application.**—It is open to the Collector under the tree-tapping rules to require that only trees situated in the same village shall be included in a single application. In this case, supposing as above, that the minimum number of trees for which a license is granted has been fixed at 15, and that an original application is made to tap only ten trees in one village and five in another, such application is rejected as the necessary minimum has not been attained in either village.

15. **Transport permits.**—Transport permits are issued at the Inspector's discretion. Where more than one permit is applied for by a single licensee, it is the duty of the Inspector to see that the number applied for is necessary, and to restrict such number and the quantity to be transported under each permit to reasonable requirements. It is always noted in the blank spaces left in the note on the permit whether the latter is current only once a day or twice, viz. once in the morning and once in the evening, and for what hours in each case.

Transport permits are granted according to the following scale of outturn. The average estimated yield—

For each cocoanut tree tapped is taken as	$\frac{1}{4}$	gallon each day.
" date " "	$\frac{1}{2}$	" "
" palmyra " "	1	" "

The average outturn—

For 20 palmyra trees	20	gallons per day.
" 20 cocoanut "	5	" "
" 30 date "	15	" "

16. **Tree-tax forms.**—The following forms of accounts, &c., are prescribed for use in connection with the tree-tax system. The forms are given in Appendix II—Forms:—

1. Form T. T. 5—Licenses granted to shop-keepers to vend toddy in the taluk of
2. Form T. T. 6—Application for tree-tapping licenses.
3. Form T. T. 7—Receipt for tree-tapping license-fees paid at taluk treasuries.
4. Form T. T. 7(*a*)—Receipt for tree-tapping license-fees paid to Village Heads.
5. Form T. T. 8—Register of tree-tapping licenses issued.
6. Form T. T. 8(*a*)—Shopwar Register of tree-tapping licenses issued.
7. Form T. T. 9—Abstract register of tree-tapping licenses issued.
8. Form T. T. 10—Tree-tapping license.
9. Form T. T. 10(*a*)—License granted to drawers of sweet toddy.
10. Form T. T. 11—General permit for the transport of toddy under section 11 of the Madras Abkari Act.
11. Form T. T. 12—Register of trees licensed to be tapped.
12. Form T. T. 13—Register of demand and collections under tree-tapping licenses.
13. Form T. T. 14—Register showing the particulars of the quantity of toddy received and spirits manufactured therefrom in distilleries.

17. **Payment of tree-tax to Village Heads.**—If the Collector has sanctioned the receipt of *tree-tapping license-fees* by heads of villages, applicants are at liberty to make their payments to those officers, who grant receipts in form T. T. 7(*a*), both the middle and outer portions whereof they deliver to

* The figure 15 is here used only for the purpose of illustration.

the applicant. Village Heads make no entry of any kind in the application form or on the reverse of form T. T. 7(a) in respect of the payment made, or the further instalments due respectively, though they verify and attest the entries in columns 7 and 8 of form T. T. 6.

18. **Collection of tree-tax made by Village Heads how remitted and checked.**—Heads of Villages remit all sums received by them under the above paragraphs to the tahsildar along with their other collections. Tahsildars, Revenue Inspectors and other officers inspecting village accounts carefully see that all sums thus received by village heads, as evidenced by the counterfoils of form T. T. 7(a), are punctually remitted. The counterfoils are retained by the village officers until the end of the tree-tapping season, and are then returned to the tahsildar for comparison with the receipts forwarded to him by the Inspector.

19. **Procedure by applicants, &c, when payment of tree-tax is made to Village Heads.**—Applicants who make their payments to village officers present both the middle and outer portions of form T. T. 7(a) to the Inspector (either direct or through a Sub-Inspector) along with their applications. The Inspector checks the correctness of the entries on the obverse of the application form, and makes the necessary entries as to instalments, &c., in columns 18—24 thereof, and on the back of the middle and outer portions of form T. T. 7(a), the former of which he then sends to the tahsildar in order to the posting up by that officer of Register T. T. 13, returning the latter to the applicant. The Tahsildar, after making the necessary entries in T. T. 13, forwards the T. T. 7(a) to the Village Head, who copies out the further instalments due into his counterfoil and returns the T. T. 7(a) to the Tahsildar.

The number entered in column 18 of form T. T. 6 is the number of the receipt (T. T. 7 or T. T. 7(a), as the case may be).

20. **Use of forms T. T. 7 and T. T. 7(a).**—Fresh copies of forms T. T. 7 and T. T. 7(a) are used by the treasury officers or Village Officers, as the case may be, only when the *first* instalments of license-fees are paid. Acknowledgment of all further instalments are made on the original receipt itself, which the holder is required to produce whenever payment is made on account of a further instalment, and on the counterfoil thereof. When the originals of T. T. 7 or T. T. 7(a) receipts are lost, duplicates of receipts are not issued, but only the certificate prescribed in section 10 (*f*) of Chapter I of the Civil Account Code, Volume I; and no fee is levied for such certificates.

21. **Use of Register T. T. 9.**—Maintained by shops for localities in which toddy shops are sold separately and by villages for other areas, and is posted up to the 25th of each month (except in the month of March, when it is closed on the evening of the 31st) by the Inspector from Register T. T. 8(a) or T. T. 8, as the case may be, and extracts therefrom are sent to the Collector through the Tahsildars of the Taluks to which the return relates* in time to enable the latter to explain in the Taluk Demand, Collection, and Balance Statement any discrepancies which may exist between the Inspector's and the Taluk accounts of the demand under tree-tax. In these extracts the numbers and dates of taluk and village or *Amsom* receipts are noted by the Inspector in the remarks column. The amount covered by these receipts are taken as the Taluk Demand.

Similar extracts are also sent to the Assistant Commissioner. From the returns in this form received by Assistant Commissioners from different Circles, these officers prepare an abstract in duplicate (Form T. T. 9a), in precisely the same form, except that for columns 1 and 2 are substituted a single column headed "Tract," in which are entered the towns or other areas, such as Sub-Inspector's Ranges, in which the tree-tapping license-fee system is in force. One copy of this return is sent to the Board direct, and the other to the Deputy Commissioner.

22. **Use of Register T. T. 13.**—This always enables the Tahsildar or other responsible officer to keep himself exactly acquainted with the state of the demand and collections on account of license fees, &c. In column 1

* The tree-tax due on trees marked in one Taluk or District for toddy shops situated in another is included in the demand of the Taluk or District in which the trees stand.

214

is entered the head under which revenue is due, such as "License No. 467," "Fine imposed by the Collector by takid No. , dated ," and so on, and in the appropriate columns, Nos. 2-25, the amount of the monthly demand under each item. Similarly, the items and amounts of the monthly collections are entered in columns 26-50. A total is struck for the collections of the month and carried across to the left-hand side and entered against "Total collection of the month" in the column allotted to the month and a balance struck. If there is a balance, it is carried up to the first line of the next month on the demand side and posted against the item "Balance due from previous month." A separate page or pages of the register is allowed for each person in the taluk responsible for the payment of license fees.

23. **Monthly T. T. Diaries submitted by Assistant Commissioner.**—Assistant Commissioners of subdivisions in which the tree-tax system is in force submit to the Deputy Commissioner monthly diaries, showing the progress of the system in the circles into which it has been introduced. They are addressed to the Deputy Commissioner by name, and contain, in a narrative form, all information of interest which the Assistant Commissioners have been able to gather, such as the arrangements made by the toddy-drawers with the tree-owners and shop-keepers, the price of toddy, the state of the toddy supply, the sources of supply, the prevalence of illicit tapping, and other offences against the abkari laws, and the arrangements made towards their prevention, &c.

24. **Enclosure to T. T. Diaries submitted by Assistant Commissioners.**—A comparative statement of the progress of the tree-tax system is submitted as an enclosure to the tree-tapping diaries in the form given with sample entries in the appendix, subject to the following instructions:—

(1) As the toddy leases begin on the 1st of October, the statements begin with the winter half-years, and the figures of the summer half-years follow.

(2) If the diary relates to a period in the winter half-year, the particulars to be furnished are for the period up to the month, both in the current half-year and in the winter half-year last preceding, the columns under the summer half-year being left blank. But if the diary is for any month in the summer half-year, the actuals for the first six months are given in the columns under the winter half-year, while those up to the month are entered under the summer half-year.

(3) Columns 29 to 33 of the statement are invariably filled up and correctly.

(4) In the column "Last rental under the old system," the amount shown against each half-year is half the annual rental of the last year under the renting system. Similarly, in column 31, under "Shop rents," the amount entered is half the annual rents; while column 30 show the tax due on the number of trees applied for during the half year up to date.

(5) Where the figures in column 32 exceed the last rental under the old system (column 29), the difference is shown in red ink in column 33. Where there is a balance still to be made up, it is made to appear in black ink.

(6) For purposes of comparison it will suffice to have the figures of trees applied for and marked in previous half-years shown in the "Up to month" columns only. The "In the month" columns are only necessary for the half-year under report.

25. **Deputy Commissioner reviews Assistant Commissioners' monthly T. T. diaries and submits a consolidated statement to the Board.**—The abovementioned monthly diaries are reviewed together by the Deputy Commissioner in an official proceeding, a copy of which is submitted to the Board with a consolidated statement for the division, and any extracts from the diaries of Assistant Commissioners which he may deem of sufficient importance to send up. This consolidated statement is in the same form as the enclosure prescribed for the monthly diaries of Assistant Commissioners.

CHAPTER VII.

MARKING OF TREES IN MADRAS.

1. **Supply of paint, &c.**—Inspectors of circles where the tree-tapping system is already in force, or to which it may be introduced, submit half-yearly indents on 1st February and 1st August of each year for the *amount of paint, linseed-oil, brushes, stencil plates*, &c., which may be required for their circles.

In submitting their indents officers estimate their requirements with reference to the number of trees likely to be marked during the half-year, bearing in mind that *one pound of paint* should, if properly used, suffice for marking 200 trees, and that any unexpended balance of the supply will be of no use for the next four half-years (owing to change of colour). The number of trees estimated to be marked in each taluk is noted in the indents for the Board's information. Assistant Commissioners submit at the close of every half-year a statement of unexpended balance of paint, oil, &c., in the several circles in their subdivisions, so as to reach the Board before the end of the month following the close of the half-year. The indents invariably pass through the Assistant Commissioners concerned, who scrutinise the requirements of the circles before submitting them to the Board's office.

2. **Instructions for the use of paint, &c.**—To avoid waste of the paint and damage to the brushes used, in tree-tapping areas, for marking trees, the following instructions are carefully observed:—

(*a*) Paint brushes (or sash-tools) are, before issue to Sub-Inspectors, secured with twine.

The object of whipping half or two-thirds of the brush with string is—

(1) to save the wear and tear of the brush, and
(2) economise the quantity of paint used.

After the brush has been worn down or nearly down to the string the latter is removed, the end of the bristles trimmed, and the string is whipped round again, leaving another portion of the bristles free for use. Brushes when temporarily not in use are kept immersed in water, or when laid aside for a day or two are washed clean and dried. If Inspectors see this done properly a brush may be expected to last two, or even three, seasons. Cocoanut spathes are used as brushes wherever possible.

(*b*) Half a pint of oil is added to every pound of mixed paint issued to Sub-Inspectors, who are also supplied with a small bottle of oil for use when the paint is found to be drying. The rest of the paint in the keg is kept from drying by covering the surface with water.

(*c*) When paints are supplied in powder, as white may sometimes be, a quart of oil is required to each pound of paint.

(*d*) Much paint is wasted by the preparation of larger quantities at a time than can be used up within, say, two or three days. Inspectors give these matters their special care and attention.

3. **Paint contractor and how he is paid.**—The Board calls for tenders for the supply of paint and linseed oil, and the successful contractor makes the supply. Tenders are called for, and the lowest tender is usually accepted by the Board. Indents are framed by Inspectors some months before the tapping season on the number of trees expected to be tapped. With a pound of paint and half a pint of linseed oil 150 trees can be marked. This I have ascertained from four Circle Inspectors. Therefore, if 15,000 trees are to be marked, $\frac{15,000}{150} = 100$, *i.e.*, 100 lbs. of paint and 50 pints of oil will be required. The Board makes up the total of the quantity of paint and oil required for tree-marking, and sends its order to the contractor for the quantity required from time to time. The contractor supplies the articles to the officers at the places mentioned in the order. The cost of painting (paint and oil) is budgetted every year and goes under the head of "Miscellaneous charges."

The contractor submits his bill supported by the orders sent from the Board from time to time. The charges are checked in the office of the Board of

Revenue, and a bill is made out in the abstract contingent form for presentation to the office of the Accountant-General and issue of cheque.

4. **Cost of marking.**—Government pays the cost both of marking and of the marking establishment. The actual cost of the establishment for marking cannot be apportioned, as tree-marking is only a part of the duty of the officers entertained to prevent offences against the salt and abkari laws. The following statement shows the quantity of marking materials used during the last three half-years:—

For the half-year commencing from 1st October 1893—

		RS.	A.	P.
756 kegs of red paint at Re. 1-12 per keg	...	1,323	0	0
137 drums of linseed-oil at Rs. 7-12 per drum	...	1,061	12	0
256 sets of stencil plates at 6 annas per set ...	...	96	6	0
238 brushes at Re. 1-8 per dozen ...	...	29	12	0
Total cost	...	2,510	14	0

Half-year commencing from 1st April 1894—

Blue paint, kegs	... 370	Stencil plates, sets	... 89		
Linseed-oil, drums	... 61	Brushes, number	... 117		

		RS.	A.
Total cost	...	1,260	12

Half-year commencing from 1st October 1894—

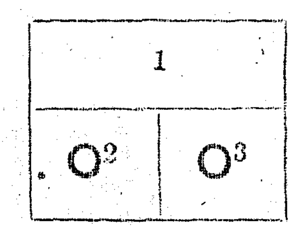
Green paint, kegs	... 869	Stencil plates, sets	... 338
Linseed-oil, drums	... 97	Brushes, number	... 277

		RS.	A.
Total cost	...	2,433	14

5. **Further particulars.**—The Inspector keeps the paint and oil in his office and issues to Sub-Inspectors according to requirements. The Board estimated that one pound of paint was sufficient for marking 200 trees, but by actual experiment the Inspectors have found out that from 111 to 150 trees only can be marked with that quantity. When the trees are situated in small fields or topes bearing different survey numbers, or they are scattered over fields bearing different survey numbers, *i.e.*, few in each survey number, it takes a larger quantity of paint for marking gate-posts and for scoring across old marks. The quantity or rate fixed by the Board does not probably cover the additional quantity of paint required for scoring across the old marks on trees and on gate-posts, and had been determined before the order for scoring across old marks was issued. The cost of paint, brush and oil depends on the market price of those articles. The stencil plates are made to order and can be had at six annas a set. The brushes are purchased in the market at two annas each.

In the Covelong and Vellore circles boxes have been introduced for the better preservation of marking materials.

To secure paint and oil from theft and wastage, a tin box with duplicate keys is used. One key is kept with the Sub-Inspector (marking officer) and another in the Circle Inspector's office (issuing office).



1. For plates. | 2. Round tin for paint and brush.
3. Round tin for oil.

The cost of each box is from Rs. 2 to Rs. 2-8.

The contractor supplies mixed paint in kegs for ready use. Cheap paint is preferred. The mixed paint is too thick for immediate use, and linseed-oil is added to make it light and sufficiently liquid for ready use.

6. **Agency employed in marking.**—The peons mark the trees with the aid of stencil plates under the supervision of Sub-Inspectors. One Sub-Inspector is allowed three to eight peons at the time of marking. Three peons ordinarily serve as Sub-Inspectors' orderlies and the others are temporarily detached from the preventive staff.

In the Madras town, one Sub-Inspector with the aid of three to six peons can mark 500 trees per day; in the interior of the district, if the trees are scattered over two to three square miles, 150 to 200 trees per day.

If close, 500 } in the Vellore circle.
If scattered, 200 }

If close together, 300 } in the Covelong circle.
If scattered, 150 to 200 }

The marking work is checked and controlled by the Circle Inspectors.

7. **Colour of paint.**—The colour of paint for marking is changed every half-year, that is from October to March and from April to September; in order to distinguish the trees applied for in one half-year from those applied for in another, so that an Inspector may at once know how many trees should be marked and how many trees have been marked within the half-year. The marks on trees tapped in the previous half-year are scored across with the paint of the current half-year. Different colours are selected by the Board for different half-years, in order that throughout the whole province, where the tree-tapping license fee system has been introduced, the paint may be of one colour and quality, and any tampering with it may be easily detected.

The paint used is not too thick or bright, because it is intended to last only six months or one year. After two years, it generally disappears under exposure to the sun and rain. The same colour recurs after two and-a-half years, because after that time, a colour is naturally so far destroyed by climatic influence that when it is used again no one can make the mistake that it was used before. Red, yellow, black, white, light-blue and bright-green are the colours already used. Black and white last long. The price of mixed paint as supplied to the Board is given below:—

	Formerly. Rs.	A.	P.		Now. January 1895.
1. White ...	1	12	0	per keg of 25 lbs.	Rs. 2-5 a keg.
2. Yellow ...	1	10	0	ditto.	
3. Red ...	1	12	0	ditto.	
4. Sky-blue ...	2	0	0	ditto.	
5. Bright-green	1	12	0	ditto.	

Cost of linseed-oil—
Formerly Rs. 7-12 per drum of five Imperial gallons.
It is now Rs. 9 per drum.

8. **Procedure in marking.**—When the trees applied for are date palms situated on Government waste or poramboke lands, Sub-Inspectors decline to mark them, if the incision made into them is at a less height than 5 feet from the ground or is of greater depth than one-third of their diameter. Every fresh incision in the same tree is not to be less than 18 inches above the last.

The mark is in the shape of a number which is consecutive for all the trees of each separate kind licensed to be tapped in each year or half-year, as the case may be, in each field.

The number is affixed in English figures in oil-paint. The colour of paint to be used is prescribed from time to time by the Board and is changed at the beginning of each half-year.

Palmyra and date trees, for which yearly fees are charged, bear the colour of the half-year in which applications for the trees are made, and it is not necessary to re-mark such of those trees as have been marked during the first-half of the toddy year with the colour of the second-half. In the case of cocoanut trees which pay fees half-yearly, fresh marking is of course necessary for each half-year that the tree is tapped. As there are no cocoanut or sago palms tapped in the Godavari district, one colour of paint is used for the whole year in that district.

26

9. **Old marks.**—Care is taken that all old marks on trees in a field in which trees are to be freshly marked are not allowed to be obliterated, but are merely scored across thus —with the paint in use at the time. Where, however, application is made for marking a tree for a coming half-year, the marks already upon it are not scored across until after the expiry of the period to which they relate. In cases where, owing to a multiplicity of old numbers, there is absolutely no space on a tree for a fresh number, the oldest number visible is obliterated and the new number marked thereon.

10. **How trees are marked and numbered and in what series.**—The marking is done with the aid of stencil plates, paint, and paint brushes supplied to the marking officers (Sub-Inspectors) by the Board. The trees are marked with English figures not less than six inches in height and affixed to the side of the tree facing the road or the path by which the *tope* is usually approached, the west side being preferred in districts which derive their principal supply of rain from the south-west monsoon, when there are two equally common approaches of which it is one, and the east side under similar circumstances in the rest of the Presidency,—that is to say, the side to the leeward of that from which the monsoon blows being preferred. To save delay, two or three sets of stencil plates are, if required, used by a Sub-Inspector and his orderlies in the same *tope* at the same time. Gaps in figures caused by the stencil plates are not filled in by hand.

11. **Gate-post marks.**—A similar procedure is adopted for the gate-post numbers. After marking the trees the Sub-Inspector marks the gate-post of the field as shown in the margin. The upper number being the survey number of the field, if there is one, and the letters C, P, D, and S indicate the total number of cocoanut, palmyra, date, and sago trees licensed to be tapped in the field. These numbers are corrected from time to time as fresh licenses are taken out for tapping additional trees in the field. All the fields I have visited in the districts of Madras, Chingleput, and North Arcot have survey numbers noted. In municipal areas in the Covelong circle, where there is no survey number, the municipal number is entered in the application, license, and the registers.

340
C—20 | D—32.
P—27 | S—15.

If there is no gate-post the above marks are put on a stone or conspicuous tree near the boundary of the field, and on the side of it facing the same direction as the numbers on the licensed trees. If there is no such stone or conspicuous tree or other object on which the numbers can be thus marked, they cannot of course be affixed. But the requirement is not dispensed with when it is in any way possible to carry it out. The numbers marked upon the trees are entered in column 6 of the schedule of the license by the Sub-Inspector on the spot.

12. **Order in which trees are marked.**—Sub-Inspectors begin marking at the north side of a garden, where the trees to be marked show a tendency to run from north to south, marking as No. 1 the tree nearest the north, the next as No. 2, and so on, until all the trees pointed out by the applicant have been marked. If, however, the trees to be marked lie more in a line running from east to west, the tree nearest the east is marked as No. 1, and so on, until the last tree marked lies most to the west. The direction from which the trees are marked is entered in column 16 of Register T. T. 12.

13. **Measures adopted for preventing delay in marking trees, &c.**—

(*a*) The prevention of any delay on the part of Sub-Inspectors is secured by care and forethought in laying out the tours of Sub-Inspectors, who, at least during the season when applications for tree-tapping licenses are numerous, are not allowed to direct their tours as they please, but are obliged to follow routes prescribed beforehand, and so laid down that every part of a Sub-Inspector's range in which there may be trees to be marked may be visited in turn on the day fixed by the Inspector, and that trees may always be marked within a week or ten days of applications being put in.

(*b*) Having laid down plans for their Sub-Inspectors' tours, Inspectors next see that those plans are accurately followed out. With this object diaries are sent in by Sub-Inspectors employed on the duty of tree-marking at much more frequent intervals than by other officers, and Assistant Commissioners are therefore authorised to direct the submission of diaries by such officers daily, or three times or twice a week, as they may see fit.

(*c*) Inspectors make such arrangements as will enable them to communicate without fail with each of their Sub-Inspectors, either by post or by departmental *tappal*, not less often than three times a week. For this purpose *tappal* lines are temporarily laid out, composed of men withdrawn from preventive parties, where Sub-Inspectors are too far from a post office to be able to send one of their orderlies in for their letters once every two days.

(*d*) The pressure of tree-marking work comes of course at the beginning of each half-year. To facilitate its disposal, applicants are encouraged to put in their applications, and their trees are marked before the beginning of the half-year during which they are to be tapped. In tree-tax circles, especially those in which the system is newly introduced, Sub-Inspectors are sent round, as soon as possible after the sale of the toddy shops is over, to communicate with the toddy-drawers, purchasers of shops, and others interested in the matter and urge them to send in their applications in ample time. Trees marked in advance may not of course be used before the beginning of the half-year for which they are marked, but their preparation may be allowed ten days before that date.

(*e*) In localities in which the Deputy Commissioner has sanctioned the marking of trees by Sub-Inspectors before receipt of licenses from the Inspectors, it is not possible for them (Inspectors) to have complete control over the movements of their Sub-Inspectors. In such places Sub-Inspectors are made to understand the importance of promptitude in the marking of trees, and are held responsible for any failure on their part to mark them within a reasonable time.

14. **Measures to prevent manufacture of fermented toddy from unmarked trees.**—This object cannot be attained without frequent and systematic inspection. With it, it is not difficult to prevent unlicensed tapping. Inspectors and Assistant Inspectors take with them, when they proceed on tour, a sufficient number of the applications filed in their offices to check the accuracy of the entries made by Sub-Inspectors in Register T. T. 12; and with these in hand, as well as from the numbers marked on gate-posts, &c., they are able at a glance to see how many trees ought to be marked as licensed to be tapped in every field by which they pass.

Another glance at the trees in the field, all of which are marked on the same side, shows that no number affixed to a tree is repeated and what the highest number borne by any tree is. Thence the accuracy or otherwise of the entries in Register T. T. 12 is at once seen.

It is more difficult to maintain a check on the number of trees tapped for the manufacture of jaggery. The only method is the frequent examination by the Inspector and by Sub-Inspectors and patrol parties of the pots brought down from and taken up the trees in the mornings and evenings, and the invariable prosecution of any one using an unlimed pot on the pretence of obtaining toddy for the manufacture of jaggery.

15. **Sanction for marking fresh trees in lieu of trees once marked when granted**—

(*a*) If it is proved to the satisfaction of the Inspector that trees marked for tree-tapping have been rendered useless by drought, by being blown down, by being struck by lightning or by other unavoidable accident, fresh trees are marked in lieu thereof.

(*b*) But when an applicant merely wishes to substitute fresh trees for those which, having once been entered in form T. T. 6, have been specified in the license and permits by the Inspector, a fresh application is put in and fresh fees paid.

(*c*) When the substitution has been necessitated by the tree-owner's withdrawal of permission first granted, or other causes beyond the applicant's control, the licensee is allowed by the Collector a refund of the fees paid on the original application on producing the receipt, and the license endorsed by the Inspector with a certificate that owing to unavoidable circumstances trees have not been marked. The refund order is sent to the applicant through the Inspector, in order that he may strike out the license and the trees from his Register T. T. 8 and T. T. 8(*a*.)

(*d*) Where, however, the non-marking of the trees first applied for appears to be the fault of the licensee, Collectors refuse refund.

16. **Provision for the case of wrong trees marked by mistake.**—If by any mistake it happens that wrong trees are marked, the mistake may be corrected and the right trees be marked within ten days with the special permission of the Inspector, provided that the trees have not been tapped or the preparation of the spathes begun, and that the numbers wrongly affixed are effectually removed.

It has been found that a mixture in water of equal parts of *dhoby's* earth and quick-lime applied with a rag softens the paint, so that it can be easily washed off.

17. **Fees collected for grant of duplicates of licenses and permits.**—Duplicates of tree-tapping licenses and transport permits which have accidentally been lost or destroyed are issued by Inspectors on payment of the following fees, which are collected in cash and credited to Excise, Miscellaneous—

For a duplicate of a tree-tapping license	...	4 annas.
For a duplicate of a transport permit	...	2 „

18. **Toddy drawn by owners of trees how treated.**—Tree-tapping licenses are issued on the application of tree-owners for not more than five trees for the drawing of toddy for domestic consumption and not for sale. The conditions are given in Form T. T. 10 in Appendix, Part II, forms. The owner has to take out a tree-tapping license or a toddy-drawer's license and has to pay tree-tax. The trees are marked. He has to take out a transport permit T. T. 11 for conveying toddy to his house. No special consideration is shown to him.

If 30 trees are tapped in a garden for sale, and 5 for home consumption, the former are marked from 1 to 30 and the latter 31 to 35.

19. **Tricks of dishonest officers, and how to check them**—

(1) Delaying marking until applicants pay them money. This is checked by the Inspector insisting on an early return of the applications and by checking the dates of receipt, marking, and return in the form of application.

(2) Repeating the same numbers on trees when the topes are thick, as 124, 124, 125. It is difficult to minutely check them.

(3) Substitution of fresh and better yielding trees for trees already marked by scraping off the paint from the marked trees and putting new marks on the new trees. This can be detected by checking the serial number of trees.

(4) Allowing an extra tree to be tapped without marking and raising the plea of the tree being tapped for fresh tari when required to explain. This requires constant patrol and careful check by Inspectors.

(5) Some Sub-Inspectors send out peons without going to the fields or topes themselves. Some officers, after marking and obtaining the signature of the licensee, retain the permits in order to get some money from the licensees.

(6) In areas where Sub-Inspectors are allowed to mark trees prior to the issue of licenses the Inspector can hardly exercise any check in this matter; he can only take action when complaints as to delay in marking are made by the licensees.

(7) The old marks are not sometimes scored across, and the result is that when the same colour of paint comes into season the tappers can have double the number of trees with the same colour of paint than what they actually paid for, for that half-year.

(8) Dishonest officers levy a contribution of their own on trees marked by them—say a couple of rupees for 100 trees marked.

(9) By levying a monthly fee often not exceeding a rupee from each shop, such officers allow tree-foot unlicensed sales and sales at the houses of tappers and shop-keepers.

(10) They allow shop-keepers to select cocoanut trees for marking, and permit them to draw toddy and to see that the yield is good before the tree-tax is paid. This is very difficult to detect, and it is profitable to officers.

(11) They give the tappers previous intimation of the visits or superior officers.

(12) The licensee ties a leaf round the tree to be marked as a guide for the marking officer. The peons sometimes intentionally mark the wrong tree and remove the palmyra leaf from the right tree. This is done when the Sub-Inspectors do not superintend the work of marking. After a couple of days the peon goes to the Sub-Inspector and reports that trees are being illicitly tapped, and thus gets up a case.

20. Miscellaneous—

(1) It is better to mark a tree on the side on which the tapper does not ride, because while riding he rubs off the paint with his feet.

(2) Cocoanut and palymra spathes are generally used instead of brushes for marking all over the province. I was told that they last longer than imported brushes, and cost nothing.

(3) The field mark or number is usually marked on some prominent tree at the entrance to the field; if there is no gate-post and if no such tree is available, then the mark is put on the first or last tree. The number is consecutive for each application.

(4) If more than one license to tap trees in the same field is issued, the trees are marked consecutively for the whole field in the rotation of licenses. Every field in each village bears a survey number, and this number is entered in the tapping licenses against the number of trees tapped in the field. The same number is not repeated for fresh licenses in the same field bearing the same survey number. If the field contains 100 trees and if there be three licenses then—

1st license,	30 trees	...	... 1 to 30
2nd „	30 „	...	... 31 „ 60
3rd „	40 „	...	... 61 „ 100

(5) I visited one big tope on the 9th February 1895 at village Tinampet in the Madras town. The tope contained about 400 palmyra and 300 cocoanut trees. The cocoanut trees were not marked and tapped in the half-year. Only the palmyra trees were being marked. In this tope the licensee at first applied for 30 palmyra trees, in his second application he applied for 10 more trees, and in his 3rd applied for 30 more. The gate-post marks were changed as shown in the margin.

S. 2 784.
P. 30.
P. 40.
P. 70.

(6) In a big tope in which additional trees are applied for, as in the above case (30 + 10 + 30), the trees are not marked one after the other. The licensee selects the best trees each time, so the numbers do not run one after the other, *e.g.*, after the tree marked No. 10 comes tree marked No. 50.

(7) When the number of trees to be marked in a tope is large, one peon marks the tens and the other the units. In the above tope the trees were marked in my presence from 41 to 70. One peon marked 4 on 9 trees, 5 on 10 trees, 6 on 10 trees, and 7 on one tree, &c., and the other peon marked after it 1, 2, 3, 4, 5, 6, &c.

(8) The surface of a cocoanut tree is plain, the surface of a palmyra tree is a little rough, and the surface of a date tree is very rough. A portion of the rough surface is chopped off and smoothed for marking. In the case of date trees a portion of the bark is chopped off above 5 feet from the ground, and marks are affixed on the plain surface.

(9) Whiteants eat away the upper surface or bark of trees, and sometimes eat away the inside of trees and make them hollow. The marks on cocoanut and date trees are also eaten away by them. Irrigation stops the ravages of these insects.

(10) In cocoanut topes licensees apply for a large number of trees in the first instance, but in a palmyra tope the number of trees is applied for by fits and starts, because half-yearly licenses are issued for the former trees and the maximum quantity of juice is drawn within the half-year. In the case of palmyra annual license fee is charged and the licensee can draw the full quantity of juice within the currency of the license. In the case of cocoanut no time is lost in commencing the operation of tapping.

(11) If a tree is destroyed by lightning, and the Inspector allows a fresh tree for tapping, the new tree is marked with a fresh number. If by original license tree-tax was paid for 15 trees and two trees are destroyed (say, Nos. 10

and 11), then the additional two trees granted by the Inspector are marked 16 and 17, and the fact is noted in the license thus: 1 to 9 and 12 to 17.

(12) After the trees are marked no refund is allowed to the licensee. If the owner of the tree objects at the time of marking, the Sub-Inspector does not mark the trees, but in many cases the tree-owner does not remain present at the time of marking, and if he withdraws his permission for tapping after the trees have been marked or when the spathe has been prepared or tapped, the licensee gets no refund of fees.

(13) When Sub-Inspectors are allowed to mark trees before issue of licenses in certain circles specially sanctioned by the Deputy Commissioner, the work of marking is facilitated and tapping is not delayed. The licensee has not to wait for licenses and permits from the Circle Inspector's office.

The applicant pays the tree-tax fees in the treasury and gets a receipt for the money paid, and his tree-tapping application T. T. 6 is signed by the treasury officer. This is presented to the Range Sub-Inspector who marks trees at once and sends the application to the Circle office for issue of necessary licenses and permits.

(14) The rule about the minimum number of trees to be applied for varies according to locality. Where there are plenty of trees situated close to each other, as in the Madras town, the Collector fixes the minimum number of trees at 30 for an original application and 10 for a supplemental license. In Vellore and other Circles 15 trees for the original and five for a supplemental license are allowed.

CHAPTER VIII.

SWEET TODDY IN MADRAS.

1. No restriction as to tapping, marking of trees, and selling sweet toddy, except in Godavari and Malabar Districts.—Under Government notification No. 79, dated the 17th March 1886, the provisions of the Abkari Act as regards sweet toddy were suspended throughout the Presidency. But in view of the special circumstances prevailing in Godavari and Malabar, and the loss accruing to Government in these districts by the unrestricted drawing of sweet toddy which afforded great opportunity for fraud on the toddy revenue, the Government, by its notification No. 315, dated 11th July 1892, extended the provisions of the Act, except those of section 13, to sweet toddy drawn in these districts. The following extract from the Madras Board's circular order No. $\frac{1}{6}$ of 1892, dated 6th August 1892, explains the object of the measure:—

"The absence of any restriction on the manufacture and sale of sweet toddy having proved detrimental to the abkari revenue in tree-tapping areas, and notably in Malabar, Government has directed that all the provisions of the Abkari Act, except those of section 13 (possession of liquor in excess of the quantity fixed by Government for one's possession prohibited), shall apply to sweet toddy, that is, drawn in pots or other receptacles freshly coated internally with lime for the manufacture of jaggery, and to trees tapped for such toddy in the Malabar and Godavari districts only."

2. Licenses for sweet toddy.—Licenses under these rules include the privileges of manufacture and sale of sweet toddy, and are issued free on application—

(I) to *boná fide* manufacturers of jaggery;
(II) to those engaged in the sale of *padani* or sweet toddy; and
(III) to tree owners desirous of drawing sweet toddy for domestic consumption.

(*a*) All pots or receptacles used for the manufacture of sweet toddy are freshly coated all over internally with lime, and such coating is renewed every time they are emptied and re-attached to the spathes.

(*b*) No license is issued under these rules to persons holding licenses for tapping trees for fermented toddy.

(*c*) No tree is tapped nor is sweet toddy drawn from any toddy tree, nor is any pot attached for that purpose to any toddy tree, until the tree has been marked by the proper officer; nor can the licensee tap any trees but those which he is hereby licensed to tap, nor is he allowed to tap for fermented toddy.

(*d*) No toddy drawn under these rules must be conveyed to a shop for the sale of fermented toddy, nor be sold to any person licensed to tap or sell fermented toddy except for his own immediate personal consumption.

(*e*) When any licensee under these rules or any person in his employment is charged for any breach of the conditions of the license or any other Abkari offence, the officer of the Salt and Abkari Department in charge of the circle may order the suspension of his license pending the result of the inquiry into such charge, and further when a licensee under these rules is prosecuted and convicted of any of the above offences, his license may be cancelled by the Assistant Commissioner of the subdivision, and no fresh license is granted to such person without the previous permission of that officer.

3. **Procedure adopted.**—The license is granted free of charge to tap the trees mentioned in the schedule and to sell the sweet toddy drawn therefrom during a year or half-year. For palmyra and date trees the licenses are annual; for cocoanut and sago trees they are half-yearly.

The marginally-noted forms and registers prescribed for use in connection with fermented toddy are used for sweet toddy also, the columns relating to fees, instalments, &c., being omitted and the headings altered where necessary.

T. T. 6. | T. T. 8. | T. T. 12.

Applications for licenses, bearing a court-fee stamp of the value of one anna, are presented to the Inspector in form T. T. 6 after columns 1 to 12 have been filled by the applicant, and the Inspector, on receipt thereof, makes the necessary entries in T. T. 8, a page (or pages, as requisite) of which is assigned to each village, prepares licenses in form T. T. 10(A), and sends these as well as the applications to the Sub-Inspector of the range in view to the trees shown therein being marked.

4. **Marking.**—The trees are marked with stencil plates simply with the letters "S. T.," the colour of the paint being the same as that prescribed for fermented toddy during the half-year. No numbers are marked on the trees.

The figures are four inches in height. The number of trees marked for sweet toddy are marked separately on the gate-post as shown in the margin. The entries relating to fermented and sweet toddy in each village are made in separate volumes of Registers T. T. 8 and T. T. 12 (*vide* page 145 of the Madras Excise Manual). A form of the license in form T. T. 10A is given in Appendix, Part II, Forms.

54.
C. 10.
P. 5.
S. T.
C. 20.
P. 10.

5. **Object of marking.**—It will be seen that Government marks trees and maintains registers for which, and for preventing abuses, an establishment costing a large sum of money has to to be kept up, but the licensees or tappers do not pay anything to Government in the shape of tree-tax. The object is to ascertain how many trees are tapped for the purpose, and thus to arrive at the probable quantity of sugar manufactured therefrom, in order to prevent illicit use of toddy. If, for example, the licensee taps 1,000 trees, the average outturn being known and the average quantity of molasses manufactured from the number of gallons of toddy being also known, it is easy to calculate the quantity of molasses that ought to be manufactured from the yield of 1,000 trees; and should the quantity made be less than the estimated amount, then the suspicion arises of illicit use of toddy.

6. **Number of trees marked.**—The system under which free licenses are issued for tapping trees for sweet toddy has been in force in the Godavari and Malabar districts since the 1st October 1892, and has been working well. The number of trees applied for is given below:—

In Godavari—

	Date.	Cocoanut.	Palmyra.
1892-93	4,275	Nil.	86,254
1893-94	4,817	Nil.	163,231

In Malabar—

	Cocoanut.	Palmyra.	Sago.
1892-93	50,928	80,916	22,268
1893-94	278,666	110,219	28,132

The figures for 1892-93 relate only to the second-half of the year.

28

7. **Procedure in the tree-tax area.**—Having marked the trees, &c., for fermented toddy, the Sub-Inspector enters all particulars in Register T.T. 12, according to the headings of the columns thereof. In column 19 is entered the number of trees in the field tapped for the manufacture of jaggery at the time of the Sub-Inspector's latest inspection, and also a reference to any previous or subsequent entry which there may happen to be relating to the same field. All such trees are marked with a cross with the paint in use.

8. **Difficulties in ascertaining the number of trees tapped for sweet toddy.**—The cross-marking (×) of trees for sweet toddy is done when the Sub-Inspector goes to the tope or field for marking trees for fermented toddy, but in many topes trees may not be marked for fermented toddy but may only be tapped for sweet toddy. In such fields particulars about trees tapped for sweet juice are not entered in the register, nor are the trees cross-marked. In many places in tree-tax areas the Circle Inspectors told me that the tappers cheat Government by tapping for fermented toddy on the pretence of tapping for sweet toddy. The patrolling parties go to the field and see whether the juice is actually drawn for sweet toddy or for fermented toddy. In case of any breach of the rule, if the tree is tapped for fermented toddy without a license, the tapper is prosecuted.

A better preventive is that which is in force in the Vellore circle, namely, asking all tappers of sweet toddy to file an application with one-anna stamp for tapping trees for sweet juice, giving the names of villages and the survey number of the field in which the trees are to be tapped, so that the Range Sub-Inspector or the Circle Inspector on tour may know what trees are tapped for sweet juice and examine pots and see that trees are not tapped for fermented toddy on the pretence of tapping for sweet toddy.

9. **Other particulars.**—Sweet toddy is drawn only once in the morning. This is a favourite beverage of the lower classes of the people, and is said to be a sovereign remedy for venereal diseases. By boiling sweet toddy in slow fire jaggery or molasses is manufactured.

10. **Abuses of the privileges regarding sweet toddy**—

(*a*) Sweet juice is taken home and there exposed to the sun, and when it ferments it is drunk instead of the fermented toddy sold in the shops.

(*b*) Sweet toddy is mixed with the fermented toddy in toddy shops; and thus a part of the toddy sold escapes payment of the tree-tax. The Abkari officers have to watch the proceedings of the persons who draw sweet toddy.

CHAPTER IX.

TODDY SPIRIT IN MADRAS.

1. **Districts in which arrack is distilled from toddy.**—Arrack is made from toddy in four districts, viz. :—

(1) Godavari.
(2) Kistna (Bandur, Répalle and Bapatla taluks only).
(3) South Canara.
(4) Malabar.

In the first three districts toddy required for manufacture of arrack is drawn from trees that have paid the tree-tax, and there is no separate duty on arrack. The privilege of manufacture and sale in fixed areas is disposed of by auction to the highest bidder, under what is called the renting system, the number of shops and stills in each area being determined by the Collector beforehand. In the town of Masulipatam (Kistna district) and Mangalore (South Canara district) the shops are, however, sold separately. The system is somewhat different in Malabar. In the larger number of taluks the privilege of manufacture is granted to a contractor who has to supply liquor to vendors at a fixed price and also to pay a duty to Government, the toddy being obtained from marked trees free of tax. The right of retail vend is disposed of in small areas, except in some of the towns, where the shops are sold separately. In a few taluks the system has undergone various modifications.

2. **Special instructions for marking trees for distillery use in Malabar.**—The marking of trees for distillery use in Malabar is *regulated by special rules, which are given below:*—

(1) Trees are marked tax-free for distillery use in Malabar on the application of the contract supplier or his duly authorised agent only in such localities as are approved by the Collector. Applications for licenses are in Form T. T. 6, and after columns 1 to 12 *are filled by the applicant*, are presented either to the Inspector or the Sub-Inspector of the *range or are forwarded to the former* by post.

(2) The Inspector makes the necessary entries in Register T. T. 8, columns 10—15 of which of course is left blank, and then prepares licenses and transport permits, and sends these as well as the applications to the Sub-Inspector of the Range in which the trees *to be marked are situated, at the same time filling up columns 25* and 26 and 29 to 31 of Form T. T. 6. The number of trees marked for distillery use and the licenses issued therefor are shown separately in Registers T. T. 8, T. T. 9, and T. T. 12 and in the monthly extract from T. T. 9.

(3) On receipt of licenses, &c., as above, the Sub-Inspector proceeds as speedily as *possible to the field in which the trees are situated and personally supervises the marking of the trees* pointed out to him by the applicant up to the total number of each kind specified in the license. The number is consecutive for all the trees of each separate kind licensed to be tapped for distillery use in each field and is affixed in English figures in oil-paint, the colour being the same as that prescribed for trees marked *for toddy shops during the half-year.* The trees are marked with stencil plates with the letter "D" 3 inches in size over the numbers assigned to them. The stencil plate of each digit has "D" above it; but the letter is not used except for the initial digit when the number consists of more than one, as shown in the margin. The figures are only 4 inches in height *in order that they may be easily distinguishable from those used for trees tapped for toddy shops.*

D.	*D.*	*D.*
132	56	9

(4) The number of trees marked for the distillery in each *field is* entered separately on the gate-post as shown in the margin. These numbers are corrected from time to time as fresh licenses are taken out for tapping *additional trees in the field.* The Sub-Inspector then fills up *columns 28 and 32 of Form T. T. 6* and obtains the signature of the licensee in column 33. The form is then returned to the Inspector, who fills up column 28. The provision made for permitting Sub-Inspectors in specified districts to mark trees on receipt of applications in anticipation of Inspector's orders does not apply to the marking of trees for distillery use in Malabar. *The orders of the Inspector are always awaited.*

64—D.	*64*
C. 20	C. 10
P. 10	P. 5
S. 5	S. 5

3. **Form T. T. 14 and its use.**—The distillery officers in Malabar, in addition to the series of accounts prescribed in Circular Order No. IV of 1889, keep a simple ledger in Form T. T. 14 showing (1) the number and date of the T. T. licenses issued for the distillery, (2) the number of trees marked under cover of each license, (3) the quantity of toddy which each licensed tapper brings into the distillery, and (4) the quantity of spirit manufactured therefrom *at proof strength. They also see that no toddy finds its* way elsewhere than to the distillery, and with this view they moreover compare the quantity of toddy brought to the distillery with the estimated probable yield of the number of trees marked for each license. The average daily yield of a cocoanut tree in Malabar is taken at 12 drams and the quantity of proof spirit manufactured therefrom at 5 per cent.

4. **Does the distillation of arrack from toddy add to the toddy revenue?**—Yes, it does to some extent, because the demand for toddy for the purpose of distillation is in addition to its demand as a beverage by itself, and therefore a larger number of trees paying tree-tax is tapped than would be the case if no arrack was made from toddy.

The following statement shows that the revenue from toddy and country spirit has simultaneously risen in the districts in which arrack is distilled from toddy except in Malabar, and that the country spirit revenue does not interfere with the toddy revenue:—

District.	Arrack Revenue.				Toddy Revenue.			
	1890-91.	1891-92.	1892-93.	1893-94.	1890-91.	1891-92.	1892-93.	1893-94.
1	2	3	4		6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Godavari ...	4,20,210	3,77,734	4,19,104	5,09,519	2,61,945	4,69,073	7,69,123	8,76,563
Kistna ...	5,25,469	5,55,266	6,38,832	6,55,489	2,47,277	2,54,590	2,94,786	3,30,309
South Canara ...	1,24,515	1,00,526	1,03,098	1,24,586	1,65,874	1,79,271	2,25,146	2,76,347
Malabar ...	1,36,764	1,31,205	1,34,407	1,46,014	2,59,239	2,40,144	2,52,395	3,53,447

The following statement shows the tree-tax realised in tracts in which arrack is distilled from toddy:—

Tracts.	Tree-tax realised in—			
	1890-91.	1891-92.	1892-93.	1893-94.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Godavari district ...	87,094	3,28,632	6,05,759	6,23,5[illegible]
Kistna (taluks Bandur, Repalle, Bapatla).	1,07,114	1,23,195	1,42,093	1,07,712
South Canara (except Mangalore town).	...	...	1,29,075	1,46,[illegible]
Malabar except Attapadi valley).	...	...	1,16,911	1,44,5[illegible]

5. **Toddy Arrack.**—No definite information could be obtained about the quantity of proof spirit manufactured from a given quantity of date palmyra or sago-toddy. The average quantity of proof spirit manufactured from cocoanut toddy in Malabar is taken at 5 per cent. of the quantity distilled.

6. **Consumption of toddy spirit.**—The following statement shows the consumption of toddy arrack in terms of proof strength in non-excise tracts:—

District.	Area.	Population.	Consumption (proof strength).		Consumption per head.	
			1892-93.	1893-94.	1892-93.	1893-94.
1	2	3	4	5	6	7
	Sq. miles.		Gals.	Gals.		
Godavari	4,796	1,951,645	187,336	216,958	·096	·111
Kistna (the Bandur taluk, excluding the Masulipatam town and the Répalle and Bapatla taluks).	2,037	564,272	62,294	55,986	·114	·099
South Canara (excluding the Mangalore town area).	3,838	1,011,437	74,445	85,660	·073	·084
Malabar (Cochin and the Attapadi valley) ...	*1·7	23,715	2,559	2,937	·108	·124
Total ...	10,692·7	3,551,069	326,634	361,541	·092	·102

* Represent the area and population of Cochin. Figures for the Attapadi valley are not available.

The figures of consumption give some idea of the enormous number of trees that have to be tapped for making arrack.

7. **Particulars as to stills and manufacture of spirits.**—The subjoined statement shows the number of stills sanctioned and worked, and the quantities of spirits reported to have been manufactured in the non-excise tracts in which arrack is distilled from toddy:—

District.		Number of stills		Manufacture.					Increase or decrease.
		Sanctioned.	At work.	20° under-proof.	30° under-proof.	60° under-proof.	70° under-proof.	Total (proof.)	
1		2	3	4	5	6	7	8	9
				Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Godavari ...	1892-93	1,010	910	...	1,254	58,382	503,683	187,336	+29,623
	1893-94	1,020	892	430	391	76,813	613,720	216,959	
Kistna ...	1892-93	330	268	...	...	1,025	203,280	61,394	− 5,881
	1893-94	330	278	...	...	1,200	183,442	55,513	
South Canara	1892-93	17	16	276	48,136	107,351	...	76,856	+11,679
	1893-94	17	16	1,638	64,054	105,966	...	88,535	
Malabar ...	1892-93	1	1	496	3,219	90	...	2,686	+ 284
	1893-94	1	1	692	3,442	17	...	2,970	

CHAPTER X.

TODDY AND TODDY CONSUMERS IN MADRAS.

1. **Use of toddy in ancient times.**—The use of toddy was known in the Deccan in ancient times. Thus:—

"ताम्बूलीनां दलैस्तत्र रचिता पानभूमयः
नारिकेलासवं योधाः शात्रवञ्च पपुर्यशः ।"

Raghuvansam, Sloka 42, Canto 4th.

"Having prepared a fit place for drinking, the soldiers in betel-leaves quaffed a liquor made of cocoanut juice, and thus drank the glory of their enemies, so to speak."

The verse occurs in the description of Raghu's invasion of Southern India. The soldiers drank cocoanut toddy in the plateau of hill Mahendra, the chain of hills which extends from Orissa and the Northern Circars to Gondowana, and a portion of which near Ganjam is still called Mahindra Malei, or the hills of Mahendra. It is evident that the practice of drawing tari from cocoanut trees obtained in those days in Southern India. It is, however, remarkable that the practice has not extended to Bengal or even to Orissa.

2. **Properties of toddy.**—In Madras raw toddy includes both the fermented and the unfermented juice as distinguished from the spirit distilled from fermented toddy. It is the freshly drawn or unfermented toddy that is non-alcoholic and is consumed as an article of diet. But even when fermented its alcoholic strength does not exceed that of English ale, and it is not taxed in proportion to the spirit it contains.

Fresh toddy ferments after standing for a few hours in the heat of the day, and is spoilt, turning into sour vinegar, in three or four days. Fermented toddy is also used as yeast in making wheaten bread and rice cakes.

Cocoanut toddy is preferred to all other toddies except in the summer season, when palmyra toddy has preference. Date and palmyra toddy cannot be kept well for more than 24 hours, whereas cocoanut toddy will keep even for three months if the pot is frequently changed, and a little fresh toddy is added each time. The pots are frequently dried. When toddy becomes sour it is converted into vinegar, and is used for making pickles.

3. **Adulteration of toddy.**—(1) Toddy is diluted with water. Cocoanut toddy alone can be diluted with water.

(2) Sweet toddy or juice is mixed with fermented toddy.

(3) Toddy is mixed with *Amani* or *kanjee* (or the water in which cold boiled rice is steeped, the rice being removed and eaten on the second day, and the water used as a cold drink).

(4) To increase intoxication tobacco, nux-vomica, ganja and dhatura are used. Dhatura seeds are reduced to powder and mixed; tobacco is steeped in water, and the water is added, and sometimes sugar is added.

(5) Date and palmyra toddy is mixed with cocoanut toddy and sold as cocoanut toddy.

(6) The water of tender cocoanut ferments when kept exposed to the sun for three or four hours with lime-juice or sulphuric acid added to it, and it is then sold as toddy.

4. **Season of toddy drinking.**—Toddy is not drunk largely in the cold weather. When cholera breaks out in a locality, people give up toddy drinking. The drinking of arrack increases during winter and in the time of a cholera epidemic. Palmyra toddy is taken as a medicine by males in gonorrhœa.

5. **What is done with the surplus toddy.**—The surplus toddy is converted into vinegar. But since the introduction of the tree-tax system there is little surplus toddy. The shop licensee applies for trees generally according to the demand of the shop. The supply is sometimes less than the demand and adulteration is resorted to.

6. **Toddy consumers and their position in society.**—Consumption has increased considerably within the last eight years. All persons, except Brahmins and some other high caste Hindus, drink toddy. The high caste people seldom drink it. The lower caste people, such as Pariahs and the working classes and cultivators, are the principal consumers. Toddy is considered to be the beer of the country, and it is drunk by common labourers, cultivators, brick-layers, Oddas (coolies working on repair and construction of roads and buildings), lower classes of Muhammadans (employed as coolies and workmen), coachmen, cart-drivers, Dher (generally employed as cooks and butlers by Europeans), Telenga, *Chetikara* (poorer classes of Eurasians), fishermen, Korchowars (domes) employed for watering the streets and who weave baskets for sale, chamars and mehters. One-third of the women and one-fourth of the children of most of the above classes also drink it. The Telenga and Muhammadan women are not fond of toddy. The Korabar, Lambardi, and Enadi women of the lowest caste go to the shop and drink equally with the men of their caste if they can afford to do so.

The labouring classes work from 6 to 12 in the morning and again from 2 to 6 in the evening. They eat cold rice in the morning and begin work; at noon they get hot rice, and in the evening they go to the toddy shop, and after drinking return home. The women do not generally drink in the shops; those that do are looked down upon. The women sometimes get intoxicated. Dherni (Dher women), Odda women, fish-women (*Korar*), *Korchowar* women, chamar and mehter women generally drink much, and they also drink in public. Excessive drinking leads to drunken brawls and quarrels. Very low caste women such as Pariahs, scavengers and common coolies frequent toddy shops. In Madras town, after drinking, the men sometimes become unruly and are then taken to the thana.

7. **Earnings of toddy consumers.**—In Madras town—

Adult male coolie	...	... 6 to 8 annas per day.
" female or boy coolie	...	... 3 " 6 " "
Servant class ...	...	... Rs. 7 to Rs. 10 per month.
Jhitka drivers ...	...	... Re. 1 per diem.
Bullock cart drivers	...	... Annas 8 "

Hindu females work as coolies, but not Muhammadan women. Those who work as coolies or under masons or husk paddy get three to four annas per diem. For carrying a load (within one to one-and-a-half miles) the rate is one anna each trip. The rate for boys is the same as for women.

In the Madras town male coolies generally spend two to four annas in toddy every day. The price of a *pori*, three-fourth seer (a bottle), of cocoanut toddy is two to two-and-a-half annas. Palmyra toddy is sold at one to two annas per seer, and date toddy one anna to one and-a-half annas per seer. The retail selling price of toddy has been given in Chapter II, section 15 of the report.

Covelong Circle.—The average wages of a toddy consumer is three to four annas, half of which he spends in toddy drinking. The minimum quantity drunk by a person is one and-a-half bottles date or palmyra or one bottle of cocoanut toddy, because the latter is considered stronger.

Arcot Circle.—A workman earns two and-a-half to four annas per day, a female earns one and-a-half annas, and a child nine pies to one anna per day as wages. Most of their earnings are spent on toddy. Toddy is generally drunk in the evening, but some people drink it during the day.

The consumers, I am told, sometimes pay the price of toddy in kind, *i.e.*, paddy, ragi, wheat; this is against the conditions of the license and is an offence.

8. **Proportion of consumers.**—Two-thirds of the total population, including three-fourths of the working and cultivating classes, drink toddy. The number of consumers has increased, but on account of the rise in the retail price of toddy, drunkenness has not increased in proportion. In the mufassal all working and cultivating classes (including half the males, one-fourth of the females, and 10 per cent. of the children) drink toddy. The poorer classes make a meal of it. Toddy is mixed with rice and then drunk.

9. **Quantity drunk, &c.**—Twelve ounces of cocoanut toddy produce very little intoxication, and less than 8 ounces produce no effect on the system. Twelve to 16 ounces of palmyra toddy slightly intoxicate a person. Less than 10 ounces produce no effect. One bottle is sufficient to intoxicate a child. Three bottles or half a gallon is sufficient to intoxicate a person of ordinary strength. As regards intoxication, much depends on the nature of one's constitution. A man of bilious temperament gets intoxicated after taking a small quantity. Some men drink half a gallon and spend all their earnings in toddy and are always in debt to the toddy shop-keeper, which is never cleared. This is the only reason of certain customers always purchasing from the same shop. Mr. Gopal Rao, Inspector of the Arcot circle, stated that in the hilly tracts of the Presidency women and children drink to excess, and sometimes men and women going to cut firewood in the hills get intoxicated in the evening and lie down on the side of the road.

10. **Moral effect of toddy drinking.**—The consumption of toddy has no direct connection with any crime. Toddy is generally a harmless intoxicant and does not affect one's morality.

The following is taken from the Madras Board's Proceedings, No. 263, dated 15th May 1888:—

"Many experienced observers maintain that the toddy traffic is infinitely more injurious than the arrack trade, and that the former intoxicant gives rise to more drunkenness and crime than the latter. However this may be, there can be no question that toddy drinking is by no means ordinarily a very innocent recreation, and that it is not at present duly taxed as an intoxicant. At the same time there is no intention of imposing such a heavy tax as would altogether suppress consumption. The regulation of taxation in the case of toddy, which when freshly drawn is innocuous, but when stale becomes highly intoxicating, presents very great difficulties, and the object of the tree-foot sale is to afford the labouring classes the means of securing their stimulant at a moderate price, the sale of stale toddy being limited to shops, whereby the price of the liquor when it reaches its more intoxicating stage is enhanced. Theoretically, therefore, provided the tree-tax is properly regulated, the system does not appear to be open to the grave objection that it demoralizes the people; it, however, undoubtedly lays the Government open to the imputation that they are pushing liquor sales to the utmost for their profit, and the Board consider that it is preferable that sales should be restricted to regularly-licensed places of vend. The Board have recommended that the tree-foot sales should be discontinued on the West Coast, and in the note relating to the East Coast districts, it was not proposed to introduce this feature of the system."

11. **Location of shops.**—In regard to the question of consulting local bodies as to the location of shops, the Board reported as follows in its proceedings, dated 18th November 1894, No. 524, and its views were accepted by Government:—

"In the Board's opinion Municipal Councils cannot safely be entrusted with any large powers in the matter, first, because, with the present limited franchise, they are not really representative bodies, and secondly, because no responsibility is attached to them in regard to

excise matters. If power without responsibility were entrusted to local bodies (whether Municipalities or District Boards), consisting, as they do, mainly of gentlemen who are themselves abstainers, there can be little doubt that the lower classes who are not represented, but who habitually use stimulants, would be driven to the consumption of illicit liquor, and that the whole system of excise administration would be thrown into confusion. There is also the likelihood that in Councils in which the spirit of faction runs high the location of shops would be made a party question.

"At the same time the Commissioner is of opinion that a certain amount of deference should be paid to expressions of local opinion in questions connected with the liquor traffic. Whenever any alteration is intended in the number or sites of shops in a municipality a return of all the shops proposed to be licensed during the ensuing official year and their sites might be forwarded to the Municipal Council for information, with the remark that any representations from them on the subject would be considered before final orders were passed. Further than that it would not, in the opinion of the Board, be expedient to go."

It has been directed that representations from District and Taluk Boards or Village Unions as to the location of shops in rural tracts should receive attention, and that in all cases sites of shops should, as far as possible, be kept at a distance from market places, bathing ghats, schools, hospitals, places of worship, factories, and places of public resort.

12. **Limit of possession.**—Any quantity of sweet toddy can be kept in one's possession without a permit, but a person cannot possess more than half a gallon of fermented toddy without a permit. There is no limit of possession in the case of a licensed vendor.

CHAPTER XI.

TODDY DEALERS IN MADRAS.

1. **Social position of toddy renters.**—Toddy renters do not belong to any particular caste or class. They pass off as Hindus, though the majority of them are only nominally so. But occasionally a Brahmin, the representative of the highest caste in Hindu society, takes to the toddy trade, though under loss of social prestige. Toddy renters are popularly known as *Firka* renters. They do not generally tap trees themselves, but employ others to do it. Most of them are, in fact, middlemen, and not the actual shop-keepers. Their social position is, generally speaking, low, but there are a few among them who are in affluent circumstances, and can be said to possess some social standing, and who have intercourse with the higher classes.

2. **Social position of toddy vendors or renters of independent toddy shops.**—Independent toddy shopkeepers, unlike the toddy renters, have their transactions within small limits—generally within a village. They as a rule belong to various castes, and include even Brahmins amongst their number, as besides the regular dealers others bid at the auction. The latter sublet their shops to persons in poorer circumstances for a higher sum than what they purchase them for at the auction, as such sub-renting or transfer of the privilege is allowed with the consent of the Collector. But most of the licensees belong to the professional toddy drawer class, and they tap trees themselves.

3. **Social position of toddy drawers.**—Toddy drawers belong to a distinct and separate class, called *Shanars* or *Gramanis*. Their profession is drawing and selling toddy. People of no other class will tap trees or sell toddy. All of them, without exception, are low in the social scale. They are not usually allowed to mix with the better classes of Hindus. Their social position is on a par with that of the other labouring classes.

They are divided into five sub-classes—

(1) *Nadar* or *Shanars.*—The southern districts of the Madras Presidency claim them as their aborigines. They are specially skilled in drawing toddy from cocoanut trees, and their profession is to tap such trees. Among their own class they occupy a higher position and are considered richer. The Shanars have migrated into the districts close to Madras, and under the tree-tax system they hold a considerable number of shops. They stick to the same shop

from year to year at any cost. They have taught the local Shanars and Edigars to tap cocoanut trees in these parts.

(2) *Sudras.*—These people adopt tree-tapping as their profession after serving a brief apprenticeship under hereditary tappers.

(3) *Mupens,* (4) *Graminis.*—These people speak Tamil, and generally tap palmyra and date trees. They live in villages where there are a large number of such trees. They are not numerous in any village. They generally hold *Bel mokta* pattas for the trees. They are generally poor, and are also employed by the renters as transport coolies. They have no capital and can seldom compete with the toddy renters. The Gramanis are also Shanars, but they call themselves Graminis, as their forefathers happened to be the "Maniams of Graminis," meaning money collectors in villages, who are now known as village Maniams. Their manner of tapping cocoanut trees is different from that of the southern Shanars. The southern Shanars climb up the trees and sit comfortably on the branches until the spathes are fully tapped. The Gramanis consider this as an offence. They use two ropes, one for the waist and the other for the feet, for climbing, and do not sit on the branches.

(5) *Edigars.*—These people speak Telugu; they generally tap palmyra and date trees, and are also employed by the toddy renters in transporting toddy. They live in the northern districts of the Presidency. They are seen in the Ceded districts and in all other Telegu-speaking localities. Some of these people are rich and do not resort to tapping trees themselves. They cannot tap cocoanut trees, while the southern Shanars and Graminis are equally ignorant of tapping date trees.

Toddy is also sometimes drawn by pariahs and people of other castes, but this is the exception and not the rule.

The toddy drawers form a separate class from the rest of the population, and are not allowed to enter sacred places of pilgrimage or temples in the southern districts; but in the northern districts no such restriction prevails.

4. **Working capital.**—The toddy-renters are well-to-do men, and generally carry on the trade with their own capital. The licensee of an independent toddy shop, however, generally carries on the business with borrowed capital. He mortgages his mud-house and a few bighas of land or his wife's jewellery, and borrows money on such security. Some of the licensees possess landed property, &c., but the poor predominate, and most of them carry on their trade with borrowed capital. They are so very ignorant that they do not hesitate to borrow money from money-lenders at very high rates of interest without regard to consequences. The old renters are getting poorer, while the condition of the independent shop-keepers is improving, for the former cannot directly manage toddy shops owing to their caste prejudices, whereas the latter can themselves look after them and can therefore make the business more lucrative. Under the tree-tapping system, the ordinary tappers under the old system have become renters of independent shops.

5. **Economic condition.**—(*a*) *Toddy renters* in rent areas are generally rich people. They are large capitalists, and embark in the toddy trade on a large scale and make considerable fortunes. The calling is hereditary. People of ordinary means join with the renters and serve as managing partners or carry on the business independently. The renters often sublet a portion of their farms, reserving the important shops for themselves, and enjoy the profits derived from the sub-lease as well as those obtained from the shops under their direct control.

Renters of independent shops.—The majority of the shop-keepers are persons of ordinary means, that is, neither rich nor very poor. A few wealthy men, former renters, are also to be found amongst them; but such persons usually buy several shops and make a large business. The poorer men content themselves with buying one or two shops, according to their means. The well-to-do shop-keepers possess property in the shape of lands, gardens, houses, cattle, &c. The majority employ themselves in cultivation besides attending to the sale of toddy; with some, the vend of toddy is the sole means

33

of livelihood. They take out licenses for individual shops and either carry on business themselves or sublet the shops at a profit. If the drawer happens to be a licensee of shops, he draws toddy himself and employs the other members of his family according to their sex, age, and other qualifications in tapping, transporting toddy from the topes to the shop, watching the trees and selling toddy in the shops, and in preparing mats from cocoanut leaves to cover the roofs of their huts. The female members generally dry the leaves and separate them from the branches. If the licensee has lands, the members of his family look after them. All the members of the same family do not usually engage in the toddy trade. These people are fond of toddy, and they consider it degrading to go to other shops for it for their own consumption, so they cling to the toddy trade. In the town of Madras the shop licensees are rich people, and the toddy shop is a hereditary property—it goes from father to son. The toddy drawer in the town of Madras is a servant of the shop licensee.

6. **Wages of toddy drawers.**—The wages of toddy drawers depend upon the quantity of toddy drawn. In the Madras town a tapper gets Rs. 13 per month for tapping 30 trees (generally), and in the mufassal Rs. 6 for tapping 15 to 20 trees.

Vellore Circle—

				Rs.		Rs.	
For tapping 15 to 20	cocoanut trees		...	10	to	15	per month.
Ditto	palmyra	„	...	8	„	10	ditto.
Ditto	date	„	...	6	„	8	ditto.

Arcot Circle.—Tappers of cocoanut trees are paid according to the yield of the trees they tap. Their wages vary from Rs. 7 to Rs. 15 a month. This gives rise to illicit practices on their part. As they climb the trees they pick up a few tender cocoanuts and mix their contents with the toddy, so as to add to the yield. Tender cocoanut water ferments more quickly, when mixed with toddy, than when it is exposed to the sun.

Covelong Circle.—Shop-keepers generally employ tappers to draw toddy required for their shops. Some tappers are paid their wages by the day and others by the month. They are paid at three to four annas per diem, and, if by the month, from Rs. 6 to Rs. 8 per mensem.

7. **Professional toddy drawers and sellers where found largely.**—In places like Tanjore and other wet districts, the number is large. In the dry and hilly districts, where there is little demand for toddy, there are few persons of the class, and the competition for toddy shops is also small. Their number varies according to the area and importance of the locality in regard to toddy and the presence of toddy-yielding trees. The number of *Shanars* and *Edigars* in a village is not very large, but they sometimes form a colony by themselves, and the hamlet or village in which they live is termed "Shanar Kuppam." When the demand for toddy increases in any place, these people are imported for tapping and for teaching others to tap.

8. **Profits of toddy shops—illustrations.**—The profit of a toddy shop depends on its locality. In the northern districts profits are not large because toddy is cheap. Large renters of farms cannot make much profit every year; they sometimes lose when the bid for a particular farm is run up high owing to keen competition, but when there is combination they make large profits. Taking into consideration both profit and loss, the renter of a Revenue Inspector's Firka makes about Rs. 2,000 a year. In small rent areas the renter derives an average profit of Rs. 50 to Rs. 70 a month, and in the case of small independent shops, the profit is Rs. 5 to Rs. 10 per month. An independent shop-keeper never loses if he works the shop himself, and pays a moderate monthly shop-rent to Government; he may lose when he cannot work it himself.

The average profit of a shop is regulated by the following factors:—

(1) Sales.
(2) Price paid for the shop at the annual auction.
(3) Toddy trees available in the neighbourhood of the shop.
(4) Rent paid to owners of trees.
(5) Personal management of the shop.

As these conditions vary considerably in different localities, it follows that anything approximating an average profit cannot be arrived at, but it may safely be said that few shop-keepers make less than Rs. 5 per mensem.

The following extract from a letter No. 1200, dated 4th September 1894 (paragraph 8), from Mr. R. M. Thurley, Inspector of Salt and Abkari Revenue, Madras, to the Deputy Commissioner, Central Division, shows that the average profit for six months is Rs. 16 for five cocoanut trees tapped:—

	Rs.	A.
Receipt	77	0
Expenditure—		
Tree-tax	15	0
Rent at four annas per tree per month	7	8
One climber at seven annas per day	13	2
Carriage of toddy	9	0
Shop rent	6	0
Sale cooly	7	6
Sweeper, lighting, &c.	3	0
Total ...	61	0
Profit	16	0

"At present the tax per cocoanut tree for half-year is Rs. 3. Taking five cocoanut trees as the number that will yield a gallon of toddy a day, we have a tax of Rs. 15 on an outturn of 180 gallons of toddy. This quantity sold realizes Rs. 77, leaving a profit of Rs. 16 or 26 per cent. in the hands of the licensee, after paying all expenses—*vide* marginal note. The raising of the tree-tax will therefore not press hardly on either the licensee or consumer."

The toddy shops in Madras are paying, as the following will show:—

Toddy shop No. 247 (inspected by me on the 5th February 1895 with Mr. R. M. Thurley, Inspector of Abkari and Salt Revenue):—

License fee Rs. 150 per annum or Rs. 12-8 per month. Tree-tax has been paid on 65 cocoanut trees, and they are tapped for the half-year.

The average yield of each tree in 24 hours is roughly calculated at $23\frac{1}{5}$ ounces (five trees yielding one gallon of toddy). Therefore 65 trees yield 13 gallons a day.

One gallon = (8 bottles make a gallon and each bottle is $\frac{6 \times 24}{8} = 18$ ounces).

One bottle is sold for rather less than one anna.

One gallon is sold for seven annas.

Therefore the sale-proceeds of 13 gallons amount to Rs. $\frac{13 \times 7}{16}$ = Rs. 5-11 a day, and the monthly sale-proceeds to Rs. 30 × Rs. 5-11 = 170-10.

	Rs.	A.	P.
Expenses in a month—			
Police license-fee Re. 1 per annum or annas $\frac{16}{12}$ in a month ...	0	1	4
House rent at 4 annas per day	7	8	0
Transport cooly at 4 annas a day	7	8	0
Shop license-fee	12	8	0
Tree-tax $\frac{65 \text{ trees} \times 3}{6 \text{ months}}$	32	8	0
For 65 trees the rent paid to owners:—			
Thirty trees at Rs. 5 per month; Thirty-five trees at Rs. 8 ,, ...	13	0	0
Two tappers (at seven annas each per diem) ...	26	4	0
Total expenses ...	99	5	4

Net profit in a month (Rs. 170-10 less Rs. 99-5-4) = Rs. 71-4-8.

Shops are generally a source of profit in the mufassal also, and a poor man may improve his condition by the vend of toddy in a tree-tax area. To give an illustration.

Taking the monthly fee to be Rs. 2, and the first instalment of the tree-tax to be Rs. 7-8 for 15 date trees (the minimum number of trees for which a licensee can apply for a license), a licensee pays Government in the first month Rs. 9-8. He borrows this amount. He taps 15 trees which yield him not less than seven gallons of toddy per day, and as these trees are tapped on alternate days, the average daily yield is $3\frac{1}{2}$ gallons. The toddy is sold at four annas a gallon, or the sale proceeds of $3\frac{1}{2}$ gallons is 14 annas per day. The sale proceeds in a month is Rs. $\frac{14 \times 30}{16}$ = Rs. $\frac{105}{4}$ = Rs. 26-4. He is thus

34

able to pay his kist money and his debts amounting to Rs. 9-8, and his household expenses come to, say, Rs. 9. He pays rent of trees (15 trees at eight annas = Rs. 7-8 per year or annas 10 per month). Thus, at the end of the month, after paying all expenses, he can lay by about Rs. 7, from which he can pay his tree-tax, license fee, rent to owners, &c., in the second month. At the end of the second month he can lay by more money. He himself taps trees and carries toddy to his shop, and his wife sells toddy. His shop expenses are small.

Thus in the second year he can carry on the trade with his own capital and can make more profit.

9. **Competition.**—In the Madras town there is competition among the toddy shop-keepers. The importance of each *Gramini* family is measured at least amongst themselves by the number of shops it owns, and if by any chance a shop which has been for a long time in the enjoyment of the family is lost to it, they consider it a disgrace.

In mufassal districts there is also a fair amount of competition amongst those who take shops, but they find it more profitable to combine to keep down prices. A common dodge is to pay a certain sum in cash to intending bidders to induce them to refrain from bidding. This is generally done just before the auction is held, and sometimes even during the auction itself—of course without the knowledge of the officer presiding at the sales. Much can, however, be done by him and by those by whom he is advised and assisted to break down combinations of this kind.

10. **Relation with the owners of trees.**—The relation of licensees with owners of trees is generally satisfactory. The trees belong mostly to private owners with whom the licensees make their own arrangement. In cases where trees lie on waste or Poramboke Government land, the right to tap them is sold by auction every year (since 1st October 1891). The shop-keeper or licensee arranges with the lessee. Trees are marked by Sub-Inspectors if the owner or occupier has no objection, and not otherwise. But the tree-tax is realised all the same from the applicant (shop licensee), though he fails to secure a single tree. It is therefore the interest of the licensees to obtain the consent of the owner or occupier of trees before applying for tree-marking. Government has nothing to do with the owners of trees. Under section 19 of the Madras Abkari Act (I of 1886), it is provided that the Governor in Council may, by notification, direct that the tree-tapping license shall be granted only on the production, by the person applying for it, of the written consent of the owner or person in possession of such trees to the license being granted to such person so applying for it, and when such notification has been issued, such tax shall, in default of payment by the licensee, be recovered from the owner or other person in possession who has so consented. But no such notification has been issued, and Government does not interfere with the owners of trees unless any trees are illicitly tapped, as provided in section 19 of the Madras Abkari Act.

Section 23 makes provision for the recovery by farmers of the tree-tax due to them as if they were arrears of rent recoverable under the law for the time being in force with regard to landholder and tenant. They can also recover by civil suit.

The rent is settled by the licensee before he pays the first instalment of tree-tax. When the tenancy of the land includes the *usufruct* of the trees on the land the tenant or occupier makes the settlement; in other cases the owner does so. There has been a slight rise in rent since the introduction of the tree-tax system. The licensee has to incur additional expenses at times in the shape of cost of irrigation in the case of cocoanut trees. The fields in which date and palmyra trees stand are not irrigated.

11. **Improvement in the condition of tappers.**—The condition of tappers has improved under the tree-tax system, as they get more pay for tapping a fixed number of trees. I have already shown that the tappers of cocoanut trees are often paid according to the yield of the trees they tap. Their earnings vary from Rs. 7 to Rs. 15 a month, and they are employed all the year round. The tappers sometimes save something from their pay, and then successfully bid for a shop in tree-tax areas, and they have thus been able to drive off many of the old renters from the field.

12. **Maximum and minimum shop rents paid.**—The maximum and minimum shop rents/license fees' vary in each district—

Shop rents realized in the Covelong Circle—	1893-94.		1894-95.
	Rs.	A.	Rs.
Highest rent per mensem	45	0	156
Lowest " "	1	4	3

	Maximum rent per month in 1894-95.	Minimum rent per month in 1894-95.	
Vellore Circle—	Rs.	Rs.	A.
From toddy farms	10,000	200	0
Independent shops in tree-tax area ...	400	1	0
Ditto in non tree-tax area	350	1	4
Madras Town Circle—			
Shop license fees	200	50	0

13. **Maximum and minimum amount of tree-tax paid—**

	Covelong Circle.	Vellore Circle.	Arcot Circle.
1	2	3	4
	Rs.	Rs.	Rs.
Maximum tree-tax paid by a shop for a year in 1893-94.	714	1,000	821
Minimum ditto ditto ...	64	40	15

14. **Account books of toddy shops.**—In the town of Madras only are accounts kept in toddy shops. Toddy vendors in the mufussal are illiterate and are not required to keep accounts.

15. **Penalties for default in payment of fees.**—They are as follows:—

(1) The license is cancelled.

(2) Deposit equal to two months' rent held by the Collector is forfeited.

(3) The shop is resold at the risk of the defaulting bidder, who forfeits all gain, and in the event of a loss by the resale has to make good the deficiency between the total amount payable by him for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the resale for the same period.

(4) All arrears due are recovered as if they were arrears of land revenue. Action is taken under section 28 of the Madras Abkari Act I of 1886.

CHAPTER XII.

THE MADRAS ESTABLISHMENT.

1. **Success of the tree-tax system is due to the liberal establishment maintained in Madras.**—The success of the Madras tree-tax system depends largely on the liberal establishments which have been provided. Without an adequate establishment it is impossible to prevent illicit tapping and illicit sale, which must cause loss of revenue. If a person takes a license for 20 trees and taps 30, Government will become a loser, and in order to make the tree-tax system a success all such malpractices must be checked.

35

2. **Receipts and charges.**—The Salt and Abkari revenue of Madras is given below:—

Years.	Total salt revenue.	Total abkari revenue.	Total receipts.	Total charges, including Orissa.	Total toddy revenue.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1887-88 ...	1,40,64,373	97,72,973	2,38,37,346	15,90,490	35,89,559
1888-89 ..	1,61,75,023	1,04,28,170	2,66,03,192	18,04,147	39,65,786
1889-90 ...	1,73,66,525	1,13,23,272	2,86,89,797	19,82,002	44,20,104
1890-91 ...	1,91,95,523	1,20,75,804	3,12,71,327	21,65,615	51,76,870
1891-92 ..	1,76,81,809	1,20,28,824	2,97,30,633	24,67,365	54,96,082
1892-93 ...	1,69,94,837	1,21,17,420	2,91,12,257	24,92,251	57,66,150
1893-94 ...	1,62,31,365	1,27,76,204	2,90,07,569	25,89,404	61,84,355

3. **Charges shown in detail.**—The total charges amounted to Rs. 25,89,404 in 1893-94 as compared with Rs. 24,92,251 in the previous year. But, deducting the cost of the salt establishment of Orissa, the net charges debitable to the combined Madras Salt and Abkari Department amount to Rs. 24,05,759* against Rs. 22,86,461 respectively.†

Particulars of the combined charges are given in the following table:—

	1892-93.	1893-94.
Establishments.	Rs.	Rs.
Salary of permanent men	13,47,304	14,50,710
Ditto temporary men	85,665	64,502
Boat	924	949
Assistants to Chemical Examiner ...	1,222	1,348
Allowances.		
Travelling allowance	87,717	94,134
House-rent allowance of Assistant Commissioners and Inspectors	4,798	5,169
Supplies and Services.		
Law charges	22	......
Rewards	1,25,074	1,70,771
Freight and other charges for export and import of salt	29,911	20,619
Charges for destroying spontaneous salt ...	120	384
Remittance charges	966	969
Charges for examining salt heaps ...	5,697	4,588
Charges for conveying salt to French Government	5,902	3,966
Charges for fish-curing yards	14,882	12,318
Boat charges	303	624
Arms, accoutrements and ammunition ...	700	23,432
Purchase, repair and carriage of tents ...	15,501	12,436
Works for revenue and general purposes ...	1,53,400	2,05,234
Other items including compensation for suppression of manufacture of salt ...	64,452	58,984
Contingencies.		
Postal charges	23,566	24,867
Telegram charges	2,057	2,725
Rents, rates and taxes	2,637	7,606
Office expenses and miscellaneous ...	25,836	29,733
Salt Purchase and Freight.		
Purchase of salt, manufacturer's share ...	1,82,935	1,08,847
Conveying and storing salt	12,487	16,020
Cost and repair of salt-weighing machines ...	3,933	2,394
Cost of gathering spontaneous salt ...	130	33
Works for manufacture and storage of salt ...	1,31,819	1,19,674
Sundry miscellaneous charges	10,737	17,012
Total ...	23,40,698	24,60,093

* Excludes Rs. 54,339 expended by Government on account of excise licensee's work.
† Excludes Rs. 54,237 ditto ditto ditto ditto.

The above is exclusive of the pay of superior gazetted officers (Commissioner, Deputy Commissioners, Secretary to the Commissioner and the Assistant Commissioners), the sanctioned cost of which was Rs. 2,01,750 in 1893-94.

4. **Strength and pay of the combined services.**—The statement below shows the strength and pay of the combined services:—

Gazetted officers of the Department.

		Salary per mensem.
		Rs. Rs.
Commissioner of Salt, Abkari and Separate Revenue	...	3,000 to 3,750
Secretary to the Commissioner	...	1,506 to 1,800
Three Deputy Commissioners on	...	1,200 to 1,400 each.
Two Assistant Commissioners, 1st grade, on	...	800 each.
Two ditto ditto, 2nd do. „	...	700* „
Three ditto ditto, 3rd do. „	...	600 „
Six ditto ditto. 4th do. „	...	500 „

Inspectors.

Sanctioned.	Actually employed in 1893-94.				Rs.
9 Inspectors	(7),	1st grade, on	...	..	400
13 ditto	(11),	2nd grade, „	...	...	350
18 ditto	(14),	3rd grade, „	...	...	300
29 ditto	(22),	4th grade, „	...	...	250

Probationary Inspectors.

			Rs.
9 Probationary Inspectors on	...	...	200

Non-gazetted officers.

Sanctioned scale.	Actually employed in 1893-94.				Rs.
34 Assistant Inspectors	(32),	1st grade, on	...	...	175
36 ditto	(25),	2nd do. „	...	...	150
34 ditto	(33),	3rd do. „	...	...	125
Sub. pro tem. 2nd grade, 4		„	...	...	150
21 Acting Assistant Inspectors			...	...	125

Permanent Sub-Inspectors.

	1st grade, Rs. 70.	2nd grade, Rs. 60.	3rd grade, Rs. 50.	4th grade, Rs. 40.	5th grade, Rs. 30.
1		3	4	5	6
	No.	No.	No.	No.	No.
Northern Division	10	16	21	29	44
Central „	15	23	33	44	70
Southern „	22	33	46	66	96
Total sanctioned ...	47	72	100	139	210
Actually employed in 1893-94 ...	37	56	75	123	250

Temporary Sub-Inspectors.

			Sanctioned.	Actually employed in 1893-94.
2nd grade	...	...	2	1
3rd „	...	...	3	3
4th „	...	...	1	...
5th „	...	...	49	58
Total		...	55	62

* One of the Assistant Commissioners of the 2nd grade is attached to the office of the Commissioner of Salt, Abkari and Separate Revenue with the designation of Assistant Secretary to the Commissioner.

36

Petty officers.

There are four grades of petty officers—

141 officers of the 1st grade on Rs. 15.	321 officers of the 3rd grade on Rs. 10.
218 ditto 2nd „ „ 12.	417 ditto 4th „ „ 9.

Total ... 1,097.

Peons.

There are four grades of peons—

1,027 peons of the 1st grade on Rs. 8.	4,013 peons of the 3rd grade on Rs. 6.
2,518 ditto 2nd „ „ 7.	34 ditto 4th „ „ 5.

5. **Clerks and Accountants, &c.**—The salary of the clerks and accountants and shroffs varies from Rs. 10 to Rs. 250. The minimum pay of a clerk is Rs. 15. The number of officers of each grade and their monthly salary are given below:—

	RATE OF MONTHLY SALARY.																		
	Rs. 250.	Rs. 200.	Rs. 150.	Rs. 100.	Rs. 85.	Rs. 80.	Rs. 75.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 40.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 12.	Rs. 10.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Number of officers in each grade	1	1	1	4	3	2	5	12	4	5	1	3	8	75	66	122	242	1	10

Total number of clerks, &c. ... 574.

6. **Orderlies under each officer.**—The Inspectors are allowed six orderlies each, the Assistant Inspectors four to six orderlies, and each of the Sub-Inspectors gets three orderlies. Besides, the petty officers and peons in the preventive party work under the orders of the Sub-Inspectors. Officers going out on detective work are allowed to take with them a whole party, or even more than one, whenever such a course is necessary in order to take vigorous action or to guard against assaults.

7. **Constitution of a preventive party.**—Preventive parties ordinarily consist of one petty officer and five peons, one of whom is of the 1st grade, so that when the party is divided into two patrols, a peon who can read and write may be available to take charge of that patrol which the petty officer does not accompany. As a rule temporary men are not employed on preventive duty.

A party of one petty officer and eight peons (two of whom are of the 1st grade) is allowed in certain areas, which are too large to be efficiently patrolled by one ordinary party, but not large enough to require two. Generally the parties are subject to the control of the Sub-Inspector of the range. Their duty is to go over the range and to report to their superior officers any illicit practice that comes to their notice and to serve as guards when necessary.

8. **Encouragement in the department.**—A Sub-Inspector entering the department on Rs. 30 may in time become an Assistant Inspector, and even an Inspector, if he is zealous, honest and hardworking. If he renders any special service his merits are acknowledged and he gets promotion before his time. So an officer who can expect to rise in the service from Rs. 30 to Rs. 400 naturally takes interest in his work and tries to render good and meritorious service.

Assistant Commissioners are recruited from the grades of Inspectors, and Inspectors from the grades of Assistant Inspectors, who are ordinarily appointed direct. A petty officer who renders good service may become a Sub-Inspector and may then rise in the higher grades by good work. This serves as an incentive to the subordinates to become honest and to work with zeal and interest.

In 1893-94 the toddy revenue amounted to Rs. 61,84,385, of which shop license-fee contributed Rs. 38,03,746 and tree-tax Rs. 23,80,639. The increase in the cost of establishment in the same year was Rs. 1,45,634. The increase has been considerable since 1888-89, as will appear from statement given in Appendix, Part I, official papers.

9. Additional establishment for marking in tree-tax areas in Madras.—*Whether they are necessary throughout the year or when the press of tree-marking is greatest.*—Marking is one of the duties of the additional establishment sanctioned in the tree-tax areas, but their principal duty is preventive work. The following is quoted from the Proceedings of the Board of Revenue, No. 323, dated the 15th September 1889, regarding the organisation of the establishment:—

"The Board are altogether opposed to the employment upon tree-marking of temporary men employed for a few days or weeks only. There are great possibilities of corruption among the establishments employed in marking, and they ought to be in continuous employment, so that there may be some hold upon them on the one hand, and on the other some inducement to them to behave well so as to obtain promotion.

"It must be remembered that under the tree-tax system every tapper's hand is against Government, and that far more steady and close patrolling is necessary than under the ordinary farming system, where the shop-keepers have an interest in preventing illicit tapping. No doubt if the police and village establishments could be brought to assist the abkari preventive forces illicit tapping would be much easier to keep under, but as yet little or no such assistance has been received, and as often as not the village munsif opposes instead of assisting the abkari peon. Steps will be taken to invite the assistance of the Land Revenue Department in this respect, but even when it is obtained it is undoubted that a very close watch will have to be kept both over the marked trees and over those said to be tapped for the manufacture of jaggery, *if the tree-tax system is to be made to yield a revenue at all adequate to the immense trouble and considerable expense it involves.*

"With reference to the suggestion made by Government that the persons on whose account trees are marked should be called on to furnish the labour required, the Board beg to point out that there is but little labour necessary. All that has to be done is to carry the paint pots, brushes, and stencil plates from place to place, to hold the stencil plates against the trees, and to rub the paint on. The carrying can easily and must be done by the orderlies of the Sub-Inspectors. As to the other work it would take much longer to show a toddy-drawer how to use the stencil plates and paint brushes than to get the trees marked by a peon. The delay in fact so caused would be so great that an additional number of Sub-Inspectors would be needed to get through the work.

"The Deputy Commissioner proposes the employment of temporary peons and Sub-Inspectors for a few months in the year only. For the reasons given above, however, the Board cannot support this proposal; and they may add that the already great difficulties of prevention would be immensely increased if the same men who mark the trees at the beginning of a period, and so get to know the localities, are not to be available to inspect the topes during the rest of the time for which the licenses run."

10. Why a larger establishment is required for tree-tax areas—

(1) Where the trees are scattered and in inaccessible places, difficulties in marking take place: it takes a long time and a large number of men to mark the trees and to watch illicit practices. The time of the establishments is thus fully occupied.

(2) The question of prevention is a very important one. Where the tree-tax system is not successful it is generally due to much illicit tapping and smuggling or illicit distillation of toddy arrack.

(3) When the shop rents are low, there is small temptation to resort to illicit practices, but when the bids run up high the temptation to make a profit by illicit tapping is great. In such places there will be even more than the usual necessity for efficient preventive action.

(4) In towns the number of trees to be marked is very large, and preventive work is heavy and continuous.

(5) At the outset illicit tapping becomes very common in tree-tax areas, and a large and strong force is required to keep it down. As soon as a large number of cases are detected and the offenders punished the number of such offences decreases.

The views of the Madras Board in regard to the work of the establishment in tree-tax areas are given in their letter No. 29, dated 6th January 1890, to Government, which will be found in Appendix, Part I, official papers.

37

11. Bengal Establishment—

SCALE SANCTIONED BY GOVERNMENT.

A.—Executive Branch.

Class.	Designation.	Rate of pay.	Monthly cost.
1	2	3	4
		Rs.	Rs.
Special appointment.	1 Detective Superintendent ...	400	400
	1 Ditto ditto ...	200	200
I ...	5 Sub-Inspectors	100	500
II ...	25 Ditto	70	1,750
III ...	45 Ditto	60	2,700
IV ...	55 Ditto	50	2,750
V ...	61 Ditto	40	2,440
VI ...	4 Ditto	30	120
VII ...	1 Muharrir	20	20
Total ...	198 Total ...	...	10,880

Annual cost ... 1,30,560

B.—Distillery Branch.

Class.	Designation.	Rate of pay.	Monthly cost.
1	2	3	4
		Rs.	Rs.
	1 Sub-Deputy Collector... ...	200	200
	2 Sub-Deputy Collectors ...	175	350
	2 Ditto	150	300
	7 Ditto	100	700
Total ...	12 Total ...	...	1,550
	CLASS II.		
I ...	4 Kanungos (Superintendents) ...	80	320
II ...	5 Ditto (ditto) ...	70	350
III ...	7 Ditto (ditto) ...	60	420
IV ...	10 Ditto (ditto) ...	50	500
Total ...	26 Total ...	...	1,590
	CLASS III.		
I ...	9 Clerks	40	360
II ...	15 Do.	30	450
III ...	20 Do.	25	500
IV ...	25 Do.	20	500
Total ...	69 Total ...	...	1,810
GRAND TOTAL ...	107 GRAND TOTAL ...	...	4,950

Annual cost ... 59,400

C.—Office-Branch.

Grade.	Designation.	Rate of pay.	Monthly cost.
1	2	3	4
		Rs.	Rs. A.
I ...	1 Clerk	150—200	187 8
II ...	1 Do.	100	100 0
III ...	2 Clerks	80	160 0
IV ...	6 Do.	70	420 0
V ...	8 Do.	60	480 0
VI ...	8 Do.	50	400 0
VII ...	10 Do.	40	400 0
VIII ...	30 Do.	30	900 0
IX ...	35 Do.	25	875 0
X ...	40 Do.	20	800 0
Total ...	141 Total ...	...	4,722 8
		Annual cost ...	56,670 0

D.—Menial Establishments.

EXECUTIVE BRANCH.

		Rs.	Monthly. Rs.
6	on ...	15 ...	90
7	„ ...	12 ...	84
11	„ ...	10 ...	110
31	„ ...	8 ...	248
30	„ ...	7 ...	210
522	„ ...	6 ...	3,132
607	Total	...	3,874

OFFICE BRANCH.

		Rs.	Monthly. Rs.
1	on ...	12 ...	12
1	„ ...	10 ...	10
7	„ ...	8 ...	56
33	„ ...	7 ...	231
47	„ ...	6 ...	282
89	Total	...	591

DISTILLERY BRANCH.

		Rs.	Monthly. Rs. A.
1	on ...	15 ...	15 0
1	„ ...	10 ...	10 0
15	„ ...	8 ...	120 0
33	„ ...	7 ...	231 0
137	„ ...	6 ...	822 0
187	Total	...	1,198 0

	Rs.
Total charges on account of menial establishments per month ...	5,663
Total charges per year	67,956
Total annual charges on account of Excise establishment ...	3,14,586

12. **The Madras establishment in 1893-94.**—The strength of the Madras establishment at the close of 1893-94 is given below—

		Number of officers.
Establishment in the Board's office.	Clerks and Accountants ...	125
	Menials	153

		Permanent.	Temporary.
Circle establishments ...	Inspectors ...	68	1
	Assistant Inspectors	104	4
	Sub-Inspectors ...	568	55
Assistants to Chemical Examiner	...	2	...
Subordinate factory establishment.	Clerks and shroffs ...	150	2
	Petty officers ...	355	12
	Peons ...	1,458	1,000
Subordinate preventive and tree-tapping establishment.	Clerks ...	110	13
	Petty officers ...	498	21
	Peons ...	4,356	340
Subordinate fish-curing establishment.	Permanent hands ...	190	...
	Temporary hands ...	...	108
Subordinate distillery establishment.	Clerk ...	1	...
	Petty officers ...	21	...
	Peons ...	90	...
Saltpetre amins—Petty officers	...	41	...
Abkari establishment in Collector's and Taluk offices.	Clerks ...	171	...
	Menials ...	51	...
	Total strength	...	10,068
			Rs.
	Total cost per annum	...	16,17,930

An abstract of the strength of establishment for 1892-93 and 1893-94 is given below:—

	Strength in 1892-93.	Strength in 1893-94.
Inspectors and Assistant Inspectors ...	175	177
Sub-Inspectors	590	623
Assistants to Chemical Examiner ...	2	2
Clerks and shroffs	556	572
Menials	8,467	8,694
Total ...	9,790	10,068

13. **Bengal sanctioned establishment.**—The establishment sanctioned by the Government of Bengal* is given below:—

Number of officers.		Monthly charges. Rs. A.	Annual charges. Rs.
12	Sub-Deputy Collectors	1,550 0	18,600
2	Detective Superintendents, special appointment	600 0	7,200
195	Sub-Inspectors	10,260 0	1,23,120
1	Muharrir	20 0	240
26	Distillery kanungos	1,590 0	19,080
69	Distillery clerks	1,810 0	21,720
141	Office clerks	4,722 8	56,670
883	Menials	5,663 0	67,956
1,329		26,215 8	3,14,586

* Government order No. 25T.—F., dated the 2nd September 1893. The Provincial establishments under the three branches (Executive, Distillery and office), and menial establishments were sanctioned. Under Government order No. 1226S.R., dated the 27th February 1895, the menial establishments have been revised.

Bengal establishment actuals (1894-95).

Number of officers.	Designation.	Monthly cost.		Annual cost.
1	2	3		4
		Rs.	A.	Rs.
9	Sub-Deputy Collectors	1,400	0	16,800
2	Detective Superintendents, special appointments	600	0	7,200
8	Deputy Inspectors	881	4	10,200
198	Sub-Inspectors	8,699	0	1,04,388
26	Distillery kanungos	1,635	0	19,620
64	Distillery clerks	1,615	0	19,380
141	Office clerks	5,230	0	62,760
872	Menials	5,524	8	66,294
1,316	Total ...	25,584	12	3,07,017

14. Bengal Establishment compared with that of Madras—

	Total revenue, 1893-94.	Charges on account of establishment, 1893-94.	Percentage of charges to revenue.
	Rs.	Rs.	
~~Madras~~—			
Salt	1,62,31,365	......	...
Abkari	1,27,76,204	......	...
Total ...	2,90,07,569	16,17,930*	5·5
Bengal excise	1,21,37,096	3,07,512*	2·5

	Area in square miles.	Population.	Total officers in 1893-94.	Total cost of establishment in 1893-94.	Total revenue in 1893-94.	Square miles per officer.	Population per officer.
1	2	3	4	5	6	7	8
Madras.				Rs.	Rs.		
22 Districts ...	141,160	35,616,081	10,068 Salt and Abkari.	16,17,930 Salt and Abkari.	2,90,07,569 Salt and Abkari.	14	3,537
Bengal.							
47 Districts ...	148,178	71,239,701	1,314	3,07,512	1,21,37,096	112	54,215

* Excluding pay of superior gazetted officers.

 38

15. Bengal and Madras Excise charges compared—

Bengal Excise Revenue and Charges.

Period.	Revenue.	Total charges.	Net revenue.	Percentage of charges.
1	2	3	4	5
	Rs.	Rs.	Rs.	
1886-87 ...	1,01,22,786	3,75,252	97,47,534	3·7
1887-88 ...	1,08,62,037	4,22,608	1,04,39,429	3·8
1888-89 ...	1,08,88,973	4,32,765	1,04,56,208	3·9
1889-90 ...	1,04,73,431	5,31,382	99,42,049	5·07
1890-91 ...	1,04,60,932	6,47,112	98,13,820	6·1
1891-92 ...	1,11,29,813	6,67,792	1,04,62,021	6·0
1892-93 ...	1,16,00,621	6,53,715	1,09,46,906	5·6
1893-94 ...	1,21,37,096	6,47,740	1,14,89,356	5·3

Madras Abkari Revenue and Charges.

In Madras the same establishment does for the Salt and Abkari Departments, and by Madras Government order No. 1338, dated the 18th December 1891, Financial, Abkari is debited with only 25 per cent. of the aggregate charges. This arbitrary division makes any fair comparison of the Excise expenditure of the two provinces practically impossible. Having regard, however, to the revenue derived from Salt and Excise in Madras, it would seem to be more equitable to take something between one-half and one-third of the total expenditure as the share of Excise. Anyhow one-third would be a fairer proportion than one-fourth, the percentage adopted by the Madras Government. This will be further apparent from the fact that the additional cost incurred in working the tree-tax system alone amounted to Rs. 1,45,634 in 1893-94, while Rs. 6,01,440 are shown as the aggregate abkari charges. Allowing $\frac{1}{3}$ to abkari, the excise charges in Madras will amount to Rs. 8,01,920, and the percentage will rise to 6·3 instead of 4·7.

Period.	Revenue.	Total charges.	Net Revenue.	Percentage of charges.
1	2	3	4	5
	Rs.	Rs.	Rs.	
1886-87 ...	91,97,497	2,40,163	89,57,334	2·6
1887-88 ...	97,72,973	2,69,048	95,03,925	2·7
1888-89 ...	1,04,28,170	3,28,621	1,00,99,549	3·1
1889-90 ...	1,13,23,272	3,82,794	1,09,40,478	3·3
1890-91 ...	1,20,75,804	4,70,540	1,16,05,264	3·8
1891-92 ...	1,20,48,824	5,60,176	1,14,88,648	4·6
1892-93 ...	1,21,17,420	5,85,174	1,15,32,246	4·8
1893-94 ...	1,27,76,204	6,01,440	1,21,74,764	4·7

16. **Supervision in the town of Madras.**—As an instance of the close supervision exercised in the Madras Presidency, it may be observed that the town of Madras with an area of 29·5 square miles and a population of 452,518 is divided into 14 Sub-Inspectors' ranges as shown below:—

Statement showing the number of different kinds of shops in each range of the Madras Town Circle.

Names of Ranges.	Number of ranges.	Pattai wholesale depôts.	Foreign liquor wholesale depôts.	Pattai shops.	Toddy shops.	Opium shops. Opium.	Opium shops. Chandu.	Ganja shops.	Foreign liquor shops. Retail shops.	Foreign liquor shops. Taverns.	Foreign liquor shops. Hotels.	Foreign liquor shops. Refreshment rooms.	Number of trees applied for in winter half-year 1894-95. Cocoanut.	Number of trees applied for in winter half-year 1894-95. Palmyra.	Number of trees applied for in winter half-year 1894-95. Date.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Black Town ...	1	5	19	13	48	4	2	14	22	25	5	1	1,057	...	...	Five bar licenses in the first range, town work entirely.
Tandiarpet ...	2	...	...	5	47	1	1	5	3	6	...	...	11,952	62	10	
Tiruvesiyar ...	3	...	...	5	30	...	...	...	...	1	...	...	13,322	82	10	
Madaveram ...	4	1	...	9	32	...	...	1	...	...	...	...	3,244	2,437	425	
Thirumullavoyal ...	5	...	...	6	6	...	...	...	...	...	...	...	66	20	10	
Poonamallee ...	6	2	...	10	28	...	...	1	...	1	...	...	1,558	58	85	
Ambattur ...	7	...	...	5	11	...	...	...	...	...	...	...	765	143	108	
Poroor ...	8	1	...	10	35	...	...	...	...	...	...	...	3,674	1,301	306	
Pallaveram ...	9	3	...	8	13	...	...	2	2	2	...	...	516	52	21	
Papanchavadi ...	10	...	...	3	17	...	...	...	...	...	...	...	2,599	327	49	
Mylapore ...	11	...	...	2	27	...	...	1	1	3	...	...	12,070	457	69	
N[illegible]umbakum ...	12	1	...	14	67	2	3	5	2	11	1	...	7,621	473	...	
[illegible]wankum ...	13	1	1	12	66	3	2	6	5	11	...	1	1,564	10	...	
[illegible]eram ...	14	...	...	5	24	...	...	1	1	2	...	...	2,332	1,709	156	
Total ...		14	20	107	451	10	8	36	36	62	6	2	62,340	7,131	1,249	

CHAPTER XIII.

UNIFORMS, ARMS, &c., IN MADRAS.

1. **Uniforms.**—On the 5th September 1892 uniforms were prescribed for officers of the department of all grades, and they have been in use since. The officers look decent and respectable in their respective uniforms, and also command more respect from the people, whilst their work of detection is not interfered with, as the large increase which has taken place in the number of cases under the Abkari law after the introduction of uniforms shows. With the introduction of the tree-tax system cases of assault on Abkari officers while on duty increased considerably, and in 1891-92 the number of such cases was 163, and in the following year a Sub-Inspector on duty was murdered. Since the introduction of uniforms, however, such cases have been fewer. In 1892-93 their number decreased to 152, and in 1893-94 to 120.

2. **Wearing of uniforms by petty officers and peons.**—As a rule, uniforms (coats, belts and turbans) are always worn by petty officers and men when on duty. But men are allowed to go about without uniform at the discretion of the petty officer in charge of the party, when, in his judgment, it is necessary or advisable that they should do so in order to secure better detection of offenders. In such cases, however, the men always take their belts with them for production if necessary, but they are kept concealed under the waistcloth until required. Each man is required to provide himself with, and to carry, and, when necessary, to use, a good stout male bamboo 5 feet in length, not less than one inch in diameter, and fitted with iron rings, in the same way as a village watchman.

3. **Uniforms prescribed for the officers of the department.**—Uniforms have been prescribed for Deputy Commissioners, Assistant Commissioners, Inspectors, Assistant Inspectors, Sub-Inspectors, petty officers, and peons serving in the Madras Salt and Abkari Department. A full description of the uniforms to be used by each officer has been given in Circular Order No. II of 1892. The Circular in question will be found in Appendix, Part I, official papers.

40

4. **Uniform for inferior officers.**—Petty officers and peons are provided, at the cost of the State, with khaki drill coats and trousers of the police cut:—

			Rs.
The uniform grant sanctioned by the Government of India		for 1892-93 was	12,000
Ditto	ditto	for 1893-94 was	12,000
Ditto	ditto	for 1894-95 and thereafter.	27,500

The following is quoted from the Madras Board's Resolution No. 545, dated the 18th November 1893, in which their views as to increasing the uniform grant are expressed:—

"To keep the men neat, the Board considers that the permanent men and the temporaries, who are on duty throughout the year, should be supplied annually with at least two suits each, and the temporaries who are employed for only a portion of the year with at least one, but this cannot be done with the inadequate grant of Rs. 12,000, which is all that is at the disposal of the Board, as the following calculation shows:—

7,194 men who are employed all the year round at two suits each will require 7,194 × 2 or ...	14,388	suits.
1,200 temporaries at one suit each will require ...	1,200	"
Total ...	15,588	

	Rs.	A.	P.
Quantity of cloth required at 5 yards (average) per suit is 5 × 15,588	77,940 yards.		
Cost of the above quantity at 4 annas a yard (the rate at which it was purchased during the current year) is $\frac{77,940 \times 4}{16}$ or	19,485	0	0
Cost of making up the suits at annas 3-6 a suit is Rs. $\frac{15,588 \times 7}{2 \times 16}$ or	3,409	14	0
Cost of providing turban cloths for the above-named 7,194 men at one turban each, at as. 6-3 per turban, 7,194 × as. 6-3 or ...	2,810	2	6
Average annual cost of providing turban cloth for the 1,200 temporary men, at the rate of two turbans per man for three years, at as. 6-3 per turban $\frac{1,200 \times \text{as. } 6\text{-}3 \times 2}{3}$	312	8	0
Cost of providing the 1,050 petty officers with lace at 15 annas per petty officer for 5 yards (Rs. $\frac{1,050 \times 15}{16}$) or	984	6	0
Average annual cost of supplying buttons to the 8,394 men at 5 buttons per man at 5 pies per button, taking the buttons to last for three years Rs. $\frac{8,394 \times 5 \times 5}{3 \times 12 \times 16}$ or	364	5	2
Total cost ...	27,366	3	8
Or in round figures ...	27,500	0	0

"The Board therefore request that the sanctioned grant be increased to Rs. 27,500 for future years. This sum will enable the Board to clothe the whole force decently, and will relieve it from the shifts and expedients to which it is at present put to do so inadequately; and will also enable it to supply turban cloth, buttons, and lace for petty officers' turbans, which articles are now being purchased by the men, an anomalous arrangement which ought to be put a stop to. The matter is one bearing in a very direct way on the pay of the men, which is in many parts below the market rate of wages which persons of their class can obtain.

"The duties demanded of the force are arduous and unpopular. The manner in which they have been performed, especially during recent years, has resulted in large increases to the revenue, and the Board is sanguine that no check will be given to it by the refusal of an adequate grant, which, it is submitted, has been fully earned."

5. **The distribution of uniform to petty officers and peons.**—Suits of khaki uniform are distributed annually according to the following scale:—

Two suits consisting of two coats and two pairs of trousers to each permanent man.

One suit consisting of one coat and one pair of trousers to each man entertained only for a portion of the year.

One set of five buttons for each man, permanent or temporary, and cloth for two turbans, are also supplied by Government.

The petty officers are moreover supplied with $3\frac{1}{2}$ yards of lace each for their turbans; the distinguishing mark of a jamadar or a daffadar consisting not in the quantity of lace on the turban, but in the kind of chevrons that he wears.

The Inspectors send their indents for uniforms direct to the Board, and the Clothing Committee supply them to the Inspectors, who distribute them among the men serving in their respective circles.

Warm clothing.

In some places petty officers and peons are supplied with warm clothing at a cost of Rs. 20 per head for each year.

Besides the above, the sanction of Government has also been obtained to the supply of—

(1) Waterproof capes and turban covers biennially to the force employed on preventive duty in the Malabar and South Canara districts and to the menials in the Calicut Assistant Commissioner's office.

(2) Blankets to the 158 men employed in the Cochin frontier circle and also to the 33 Coimbatore Cochin frontier men.

6. **Badges.**—Chevrons, &c., are worn by inferior servants. Jamadars wear double, and duffadars single, silver chevrons on their right arms, midway between the elbow and shoulder. First grade peons, who are often in charge of petty officers' duties, similarly wear red stripes on their right arm.

Silver chevrons and red stripes are supplied by Government and are renewed at the following intervals:—Silver chevrons annually, 1st April; red stripes, half-yearly, 1st April and 1st October.

The supply is sent from the Board's office direct to the Inspectors.

7. **Brass numbers and letters.**—Every man, whether petty officer or peon, and whether permanent or temporary, has a personal number allotted to him. Letters and numbers are supplied by Government and are renewed annually.

8. **Belts.**—Petty officers are supplied with belts with frogs for their sword-bayonets, but peons only with belts. One bayonet frog and one ammunition pouch are supplied for each carbine, and is always kept ready for use with it.

9. **Supply of weapons to Sub-Inspectors and petty officers.**—Officers serving under the Madras Abkari and Salt Department have been exempted from the operation of the Arms Act. All Sub-Inspectors and petty officers, except those in charge of fish-curing yards, are provided with swords and sword-bayonets respectively, which they always wear when on duty. Besides the weapons abovementioned, all factories are supplied with fire-arms.

Each petty officer is supplied with a sword-bayonet at a cost of Rs. 7, and each Sub-Inspector with a sword at a cost of Rs. 6. Besides these, salt factories are supplied with breech-loading smooth-bore (B. L. S. B.) carbines at Rs. 8 each.

10. **Uniforms in Bengal.**—The Sub-Inspectors in the town of Calcutta wear uniform, which facilitates their work. At the time of private inquiries or at the time of detection, however, they do not wear it. I have visited almost all the districts in the province of Bengal, and everywhere the Excise officers are looked down upon on account of their shabby dress. In many places the Sub-Inspectors and peons are insulted and sometimes assaulted while making inquiries or arrests. A police head-constable on Rs. 10 commands more respect than an Excise Sub-Inspector on Rs. 70. It is proposed to vest Excise officers with the powers of Police officers as regards arrest, search, releasing on bail, summoning witnesses, &c. It is desirable that they should be respectably dressed. With the introduction of the tree-tax system the Sub-Inspectors will have to come in contact more largely with the masses, and to move in out-of-the-way places in order to detect cases of illicit tapping, &c. It is therefore desirable that they should be provided with uniforms. The Sub-Inspectors will have to supervise the work of marking with the aid of their orderlies. If they move on from village to village with the pot of paint and brushes in their hand in ordinary dress they will command no respect, and they will get no assistance from the villagers in time of need. Assaults on Excise officers will become more common, and their appointments, which are by no means popular, will become still more unpopular, and the best men will go away as soon as they find an opportunity.

11. **Sub-Inspectors in Bengal may be exempted from the operation of the Arms Act.**—Sub-Inspectors in Bengal have to work in out-of-the-way places near jungles and hills where smuggling and illicit distillations generally take place, and they cannot work properly for fear of wild animals and wild men. It is therefore desirable to exempt them from the operation of the Arms Act as in the Madras Presidency. All Excise officers whose salary is Rs. 100 or upwards have been exempted by Government Notification, dated the 5th April 1892, but this has benefited only about a dozen officers.

The exemption should be extended to all Excise officers whose work is by no means less arduous or less responsible than that of Police officers. The Excise Sub-Inspectors generally are also better educated men than Police Sub-Inspectors. They should therefore be allowed to use arms for protection against wild animals and as a means of overawing the wild or ignorant low class men who hamper or obstruct them in the performance of their work by rescuing or attempting to rescue offenders and contraband articles.

12. **Supply of medicine chests.**—With a view to enable officers of the Madras Salt and Abkari Department in charge of circles, &c., working at a distance from medical aid, to treat cases of sickness of an ordinary description occurring among themselves or among their men, medicine chests are supplied. The officers of the Bengal Excise Department working in unhealthy and out-of-the-way places may be supplied with medicine chests as is done in Madras. This will make the Department more popular and will attract better men in the Department, and the efficiency of the Department will increase.

CHAPTER XIV.

MEASURES FOR THE PROTECTION OF THE REVENUE IN MADRAS.

1. **Officers empowered to detect Abkari Cases.**—Under section 34 of the Madras Abkari Act any officer of the Abkari, Salt, Police, Land Revenue, or Customs Department, or any other person duly empowered, may arrest without warrant in any public thoroughfare or open place other than a dwelling-house, any person found committing an offence punishable under section 55, 57, or 58 of the Madras Abkari Act.

2. **Officers of certain departments bound to assist.**—Under section 37 of the Madras Abkari Act all officers of the Police, Customs, Salt, and Land Revenue Departments are legally bound to assist any abkari officer in carrying out the provisions of the Madras Abkari Act.

3. **Abkari Officers.**—All officers of the Salt and Abkari Department down to the grade of peons have been declared to be *Abkari officers*, and are authorized to exercise all the powers and discharge all the duties conferred and imposed on Abkari officers under sections 30, 34, 35, 38, 39, 53, 59, 62 and 72 of the Madras Abkari Act (I of 1886)—Notification No. 62, dated 3rd November 1891, published on page 184 of the *Fort St. George Gazette*, dated 16th February 1892, Part I.

4. **Arrest and seizure without warrant.**—Any officer of the Salt and Abkari Department may arrest without warrant in any public thoroughfare or open place other than a dwelling-house any person found committing an

offence punishable under sections 55, 57 or 58 of the Abkari Act; and may seize, in any such thoroughfare or open place, anything which he believes to be liable to confiscation under the Act; and may search any person, vehicle, animal, package or covering upon whom, or in or upon which, he may have cause to suspect any such contraband article to be. Animals are not, however, seized and detained unless arrangements can be made for feeding them while they are in custody.

5. **Arrest of offenders, &c., for refusing to give their names.**—Any officer of the Department has a right to demand the name and residence of any person who is accused or reasonably suspected of committing an offence under the Act, and may, if such person refuses to give the information required, or gives a name or residence which is believed to be false, arrest him without a warrant.

6. **Provisions against illegal exercise of power.**—These general powers of arrest, seizure, and search are exercised with caution, and on substantial grounds, of which the officers exercising them are liable to give account, and not on vague suspicion, and they are not resorted to by petty officers or peons when the circumstances are such that the case can be referred for the orders of a departmental superior or of a Magistrate. They do not extend to arrests, seizures, or searches in houses or buildings, which can only be made by Sub-Inspectors and their departmental superiors under the Abkari Act. All officers are made distinctly to understand the penalties to which (see section 59 of the Abkari Act) the vexatious use of these powers will subject them; and superior officers do not hesitate to prosecute their subordinates under the section if, after due warning and instruction, they continue to act in an oppressive way and to make arrests, &c., without reasonable grounds.

7. **Powers of house search.**—Powers similar to those described above, but extending to searches, &c., in houses, &c., are conferred on all officers of the Department of and above the rank of Sub-Inspector under section 31 of the Abkari Act. These powers are not used when there is time to obtain a search-warrant from a Magistrate; and before they are resorted to the name, &c., of the informer is recorded. Care is taken to record fully the grounds for search. The presence of a police station-house officer at the search is not required in an abkari case. The search is made in the manner described in sections 102 and 103 of the Code of Criminal Procedure. In abkari cases searches may be conducted at any time by day or night.

8. **Procedure in the case of offenders arrested in consequence of house-searches.**—If an arrest is made in consequence of any discovery made during a search, the persons arrested are admitted to bail if they tender sufficient security for their appearance. If arrested under section 31 of the Abkari Act they may be bailed to appear before the Magistrate; but if the arrest is made by an Assistant or Sub-Inspector the bail is always for appearance before the Inspector or an Assistant Inspector empowered to dispose of cases. Persons arrested are now released on their own recognizances under the Abkari Act.

9. **Report of searches, seizures, &c.**—All searches and seizures under the Abkari Act are at once reported by abkari officers of all grades to their immediate official superiors. Officers below the grade of Inspector give immediate information to their immediate official superior of all breaches of any of the provisions of the Abkari Act which may come to their knowledge.

10. **Disposal of offenders arrested by officers below the rank of Inspectors.**—Officers below the rank of Inspectors making arrests in abkari cases at once send the persons arrested to the officer in charge of the circle or to an Assistant Inspector authorized to dispose of cases, if such officer be within ten miles of the scene of offence, and in other cases to the nearest police-station, together with an occurrence report.

11. **Duties of the Police in respect of articles, &c., seized.**—In abkari cases officers in charge of police-stations are required to take charge of all articles seized pending the orders of a Magistrate or officer in charge of the circle and to allow samples to be taken.

12. **Disposal by the Police of persons and articles made over to them.**—The Inspector-General of Police has instructed his subordinates to co-operate with the Abkari Department as above described, and also as to the requirements of section 40 (2) of the Akbari Act that station-house officers shall either forward in custody to Inspectors all persons arrested and brought to them for breaches of Abkari laws, or shall admit them to bail to appear before those officers. In the former case, occurrence and other reports and two out of three samples of the liquor, if any, received by the police station-house officer with the persons arrested are sent with them to the Inspector; in the latter case the bail bond (together with the occurrence report and samples, if any) are handed over after being sealed by the station-house officer to the officer of the Abkari Department making the report, in view to their transmission by the latter to the Inspector.

13. **Procedure followed in Madras in respect to offenders under the Abkari Act.**—Under section 38 of the Madras Abkari Act every officer employed by Government, other than an Abkari officer, is bound to give immediate information of all breaches of any of the provisions of the Act which may come to his knowledge, to an Abkari officer, and every Abkari officer is bound to give immediate information either to his immediate official superior or to an Abkari Inspector. Persons arrested are forwarded to the Abkari Inspector or to the nearest police-station, with a report of the circumstances under which such arrest was made. The officer in charge of a police-station can admit the person to bail on condition of his appearing when summoned before the Abkari Inspector, and if he refuses bail can forward him in custody to that officer. The Abkari Inspector makes such enquiry as he thinks necessary, and either releases such person or forwards him in custody to, or admits him to bail on condition of his appearing before, the Magistrate having jurisdiction to try the case. A few cases are sent to the Magistrate direct without the intervention of the Abkari Department. It is unnecessary for petty breaches of the Abkari law falling under section 56* of the Act to go before Inspectors at all.

The number of cases falling under section 56 of the Act since 1888-89 is given below:—

1	2	3	4	5	6	7
	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
Number of cases falling under section 56 of the Act ...	2,647	2,646	2,737	4,482	2,894	1,348

14. **Departmental enquiries and releases.**—The two principles borne in mind are—*first*, that as a rule no person should be prosecuted on the complaint of a public servant for a breach of the Akbari laws, save after an enquiry conducted by an Inspector of the Abkari Department; and, *secondly*, that Inspectors are not only empowered to *prosecute*, but also to *discharge* at their discretion persons brought before them.

15. **Prosecutions.**—With respect to the prosecution of persons believed to be guilty of offences against the Abkari laws, it is a standing rule that no person is to be prosecuted against whom there is not a perfectly clear case. Strong suspicion is not enough. A moral conviction even, on the part of the Inspector, that the accused person is guilty is not enough. He must learn to put himself in the position of the Magistrate who will try the case and to consider whether the evidence which he can adduce will be sufficient for conviction, irrespective of that knowledge of the circumstances and previous

* Section 56 runs thus—Whoever, being the holder of a license or permit granted under this Act—

(*a*) fails to produce such license or permit on the demand of any Abkari officer or of any other officer duly empowered to make such demand; or

(*b*) does any act in breach of any of the conditions of his license or permit not otherwise provided for in this Act; or

(*c*) wilfully contravenes any rule made under section 29 of this Act; or

(*d*) permits drunkenness, riot or gambling in any place in which any liquor or intoxicating drug is sold or manufactured; or

(*e*) permits persons of notoriously bad character to meet or remain in any such place;

shall, on conviction before a Magistrate, be punished for each such offence with fine which may extend to two hundred rupees, or with imprisonment which may extend to three months, or with both.

history of the accused which he may himself have, but which may not be within the Magistrate's cognizance.

An officer in charge of a circle may, for instance, know that an accused person has for years past been reputed to have been in the habit of making or dealing in illicit liquor. But general knowledge of this sort as to character is not relevant, and cannot be used in evidence. The fact of a previous conviction is, however, relevant and is always proved, when proof can be obtained. The proper method of proof thereof is to produce a certified copy of the judgment in the case in which the conviction took place, and to tender a witness who can swear to the identity of the accused with the person mentioned in the judgment. In such cases the desirability, in the interests of the revenue, of the imposition of a substantial punishment is properly brought to the notice of the Magistrate, if an opportunity for so doing offers itself. Such representations will be far more likely to be successful if prosecutions are undertaken with caution than if they are instituted indiscriminately and on doubtful grounds; and occasional substantial punishments awarded in aggravated cases is a far better protection given to the revenue than numerous petty fines imposed in trivial cases and interspersed with a large proportion of entire acquittals. Inspectors are therefore required to give each case a very careful consideration, before determining to prosecute, and are given to understand that their merits as public servants will, to a large extent, be gauged by the Commissioner by the standard of the proportion which he may find between the number of cases they prosecute and that of those in which they obtain convictions.

Responsibile, however, as the duties of Inspectors are, with respect to the prosecution of cases, they are even more so in respect to the discretion which is entrusted to them of refraining from prosecution not only in doubtful cases, but in a large class of perfectly clear cases in which it is not advisable that they should prosecute, as noticed below.

16. **Departmental releases for offences against the Abkari Laws.**—The facts which are taken into consideration in regard to salt have no application to abkari, inasmuch as liquor is not a necessary of life nor even wholesome, except when taken in moderation. There is not, moreover, the excuse that the article is provided by nature at the very doors of the people and is readily available for use; illicit liquor can only be obtained by a course of action involving deliberate preparation for breaking the law, whether by distillation of arrack or by tapping of trees for toddy. There is therefore not the same excuse for leniency in dealing with breaches of the Abkari law. A distinction is drawn, however, between acts by which the revenue is defrauded, such as illicit manufacture or possession of liquor and infringements of some minor provision of the rules or license, such as failure to exhibit a signboard. As regards prosecutions for dilution of country spirits, no hard-and-fast line can well be laid down, as the source from which the liquor was obtained and the length of time for which it has been kept may reasonably be taken into consideration. Where shops are near the source of supply and the spirits have been obtained direct from a distillery, warehouse, or wholesale vendor close at hand, the wastage must necessarily be less than in the case of liquor supplied to shops in remote tracts, in the case of which some time may have elapsed since the spirits were issued at the prescribed strengths. Inspectors are required to exercise discretion in the matter, and if the circumstances are such as to lead to a reasonable belief that the loss of strength is not due to dilution, but to ordinary wastage, they refrain from prosecuting. The limits indicated in head (I) below may be taken as a guide when there are no special circumstances affecting the particular case. Of course, when it is found that in particular shops the liquor is always considerably below the prescribed strength, whereas in other shops similarly situated such is not the case, there will be fair ground for presuming systematic watering, and even though the limit indicated in head (I) may not be exceeded, the practice is repressed by prosecution. In regard to breaches of license and rules, such as are punishable under section 56 of the Abkari Act, the circumstances of each case determine whether a warning will suffice; but, as a rule, for a first offence, prosecution is not resorted to, except in cases in which the unlawful act is such as to cause loss to the Government or the renter—for example, in the case of transport without

permit, if the liquor was illicit and the omission to obtain a permit was due to inadvertence or negligence, a warning would suffice; if, on the other hand, there was an attempt at smuggling, prosecution would of course be instituted in every case.

All persons, therefore, who may fall under any of the following classes, and who may be brought before Inspectors, are ordinarily, unless already entered for an abkari offence of a similar kind, released with a warning after the entry of their names in the proper register:—

I. Shopkeepers found in possession of country spirits more than 3 degrees below the prescribed strength in cases in which such spirit was procured direct from a distillery or warehouse situated in close proximity to the shop and 5 degrees in other cases; and wholesale depôt-keepers found in possession of country spirits not more than 3° below the prescribed strength.

Where, in cases of dilution of arrack of 60 degrees U. P., or below that strength where issue of such lower strength is permitted, it is impossible to find out whether the arrack is so far diluted as to make the dilution an offence owing to the hydrometer supplied not reading more than 60 degrees, the officer testing the arrack takes two samples thereof, of which one is sent to the testing officer and the other is kept to send to the Magistrate in case the result of the test is such as to render prosecution necessary.

II. Persons charged for the first time with petty breaches of the provisions of section 56 of the Abkari Act.

III. Persons who appear to have offended through ignorance or inadvertence.

IV. Want of proof.

17. **Cases in which prosecutions are invariably instituted.**—Well proved cases of smuggling of liquor from foreign territory, or from abroad by sea, however, are always prosecuted, whatever may be the quantity of the liquor and the condition in life, &c., of the smuggler, and whether they are first cases against the offenders or not.

18. **Prosecution of offenders once departmentally released.**—As a general rule, persons of the classes specified in paragraph 16 are prosecuted the second and all subsequent times they may be detected in breaking the Abkari law, as the case may be. In Abkari cases no leniency is shown towards offenders expect in regard to young children.

19. **Doubtful cases.**—All doubtful cases are entered under head IV—"Releases for want of proof"—regard being had to the instructions referred to in paragraph 15 above.

20. **Presumption in cases in which contraband articles are found in open places, &c.**—In cases in which illicit liquor is found concealed or thrown away in places, such as *open* backyards and fields, the property of private individuals, but *easy of access to the public*, or a considerable portion thereof, the owner is naturally the person on whom suspicion rests, but the suspicion may vary from a very strong presumption of guilt downwards, and is seldom sufficiently strong to warrant a prosecution, or even arrest, or proceedings to compel appearance. When illicit liquor is found in an enclosed space like the back-yard of a house, the burden of proving that the contraband liquor found in it was not in his possession is thrown on the occupier, and the general presumption as to possession in section 64 of the Akbari Act also applies.

21. **Undetected cases.**—Where illicit liquor is found under the circumstances noted in the last paragraph and the offence cannot be brought home to any one except on mere suspicion, the case has clearly not been detected, and is therefore treated as undetected in the records of the Department so long as the suspected persons are neither arrested nor summoned to appear before the Inspector. But when once such persons are so arrested or summoned, and then discharged for want of proof, the case is treated as a departmental release under Head IV. The owners of such places are not,

however, arrested except where there are strong reasons for believing that they can be proved to be guilty. The prescribed form is of course sent to the Inspector and details clearly the circumstances under which the illicit liquor was found, so as to enable him to decide whether a summons should issue under section 48 of the Abkari Act. A summons is usually issued in the first instance unless the circumstances raise a strong presumption of guilt. The Inspector can of course, when he sees fit to do so, warn the owner of the place that suspicion rests on him, and that, should he or any of his family be subsequently charged with an offence under the abkari laws, he will not be allowed the benefit of the rules regarding departmental releases. The names of such persons are entered in the Villagewar Register of Offenders for future reference, marks of identification being, however, omitted where it is likely that a personal examination for the purpose might be legitimately resented.

22. **Contraband articles in the custody of Railway authorities.**—When liquor in the shape of goods under the custody of Railway authorities is reasonably believed to be contraband, it is seized. The clerks in charge and goods clerks have been instructed that when officers of this Department desire to seize goods they must be allowed to do so on giving a receipt for them, stating briefly on the receipt the cause of the seizure. These causes also, if the offence cannot be brought home to any person, are dealt with under the instructions given above.

23. **Powers of Inspectors to summon persons suspected of having committed offences.**—Under section 48 of the Abkari Act an Inspector has power, after recording his reasons in writing, to summon to appear before him any person whom he has reason to suspect of having committed an offence under the Abkari Act.

24. **Powers of Inspectors to summon witnesses in abkari cases.**—For the purpose of enquiries under section 40 of the Abkari Act any Inspector may summon any person to appear to give evidence or to produce a document. But the Governor in Council has, by notification No. 82, dated 17th March 1886, and published under section 29 (*m*) of the Abkari Act, notified that no Inspector shall summon any person to appear before him to give evidence at a place more than 40 miles distant from the usual residence of such person.

25. **Manner of serving summonses.**—The service of summonses is effected in the manner prescribed in sections 69, 70, and 71 of the Code of Criminal Procedure, that is, by the exhibition of one copy and the delivery of another to the person summoned, or, if he cannot be found, to an adult male member of his family living with him. In both cases a receipt is taken for the copy so delivered. A form of receipt is endorsed on the copy exhibited for signature. If service cannot be effected in either of the above ways, a copy of the summons is affixed on the house of the person summoned, if possible, in the presence of the village head, who is required to give a certificate to such affixing. Summonses are served by Abkari peons, not by the police.

Section 39 of the Abkari Act provides that the provisions for compelling attendance of persons summoned in criminal courts shall, so far as the same may be applicable, apply to any person summoned by an Abkari Inspector to appear under the provisions of the Act. This section gives an Inspector power under section 90 of the Code of Criminal Procedure to issue a warant of arrest, if the person summoned fails to obey a summons without lawful excuse. No such power is, however, given to Inspectors in salt cases under Madras Act IV of 1889.

26. **Mode of recording witness' statements in enquiries.**—In summary enquiries made by Inspectors into offences of a simple nature, with the view of determining whether to commit for trial or not, it is sufficient to record an abstract of the witness' statements on the back of the occurrence report. In more serious or complicated cases depositions should be recorded in a narrative form in the manner prescribed by the Code of Criminal Procedure.

27. **Report of cases to Magistrates after completion of enquiry.**—Upon the completion of an enquiry into an offence the Inspector, if he decides to prosecute, draws up a report to the Magistrate having jurisdiction, in the prescribed form.

28. **Initiation of proceedings by a Magistrate permissible without the intervention of an Inspector.**—The above is the procedure generally adopted, and which it is desirable to observe; but initiation of proceedings by a Magistrate is also permissible under the provisions of the Criminal Procedure Code without the intervention of an Inspector. When an offender is *arrested* under section 34 or 35 of the Abkari Act, an enquiry into the case against him by an Inspector is necessary, as under the provisions of the Act he must be, immediately after the arrest, taken to the Inspector or bailed to appear before him; but when an offender is not arrested as in cases falling under section 56 of the Abkari Act, or is arrested under section 31 of the Abkari Act and bailed to appear before the Magistrate, the officer detecting the case, or the arresting officer, as the case may be, may inform the Magistrate accordingly, *i.e.*, put in a complaint, as the Magistrate can thereupon commence proceedings under the provisions of the Criminal Procedure Code relating to summons cases. However, officers of the Abkari Department always bear in mind that, even if it is perfectly clear that an offender arrested under section 31 of the Abkari Act deserves punishment, the case should first be sent to the Inspector.

29. **Procedure in cases of direct prosecution by Sub-Inspectors.**—When direct prosecution before a Magistrate under section 56 of the Abkari Act is deemed desirable, the procedure to be adopted is as follows:—On submission of the report the Inspector orders the officer who detected or reported the case—for in such cases officers not inferior in rank to a Sub-Inspector alone are instructed to report—to lay information before the Magistrate direct. Thereupon a written complaint is made in the prescribed form and the case conducted in person by such officer, unless, from the nature and importance of it, the Inspector considers it necessary that a senior officer should conduct it. A formal preliminary enquiry by the Inspector, should he deem it unnecessary, may be dispensed with in such cases.

30. **Cases falling under both sections 55 and 56 of the Abkari Act.**—Certain abkari cases, such as that of a shop licensee selling liquor at a rate other than that mentioned in the license, may come under both sections 55 and 56 of the Abkari Act, and as coming under section 55 may be dealt with under section 31. In such cases the Inspector is guided by the circumstances under which the offence is committed, the procedure laid down for cases falling under section 55 being adopted only where a deliberate attempt to defraud the revenue can be traced.

31. **Disposal after enquiry of offenders whom it is decided to prosecute.**—When, after enquiry into an alleged offence under the Salt or Abkari Act, the Inspector considers that the accused person should be prosecuted, the accused, if he is able and willing to give bail, is released, and the report, together with the bail bond and other documents and articles required to be considered or seen by the Magistrate, are sent to the Court by hand or by post as most convenient. If the accused cannot or will not give bail, he is sent to the Court in custody of one or more peons, as necessary, together with the report, &c., as above. The bail taken must not be excessive. Usually with such poor persons as are the mass of those who commit offences against the Abkari laws, Rs. 10 is a sufficient sum to insert in the bond.

32. **Conduct of prosecutions.**—The senior departmental officer sent up as a witness is charged with the prosecution of the case, all the points in which are carefully explained to him. In important cases, and especially before Magistrates who have not had much experience in working the Acts, Inspectors attend the Court and prosecute in person, or depute a Sub-Inspector to do so. In other cases if no officer of or above the grade of petty officer appears as a witness, a petty officer, whenever possible, is deputed to prosecute. All officers of the Department are made to understand, and urge before the Magistracy, whenever necessary, that abkari peons and other officers of the Department do not fall within the definition of 'Police' in section 1, Act XXIV of 1859, and that statements made to them cannot therefore be excluded from evidence (*vide* order of the Madras High Court in criminal revision cases 278 and 279 of 1891).

33. **Relation of the Department to the Magistracy.**—Inspectors know that even in cases that may have been detected by officers of

other departments it is equally their duty, when such cases come to their notice, to render every assistance in their power in obtaining conviction, and that, in respect of abkari crimes, this Department stands to the Magistracy very much in the same position as the police does to it in respect of crime generally.

Whenever there is reason to believe that there has been failure of justice, error of procedure, &c., in cases tried by Subordinate Magistrates, the orders of the Board are taken before any formal representation is made to the District Magistrate. There is no objection of course to Assistant Commissioners (personally if possible) representing to the Collector any magisterial decision which may be likely to affect the revenue injuriously or any other matter, such as undue delay in disposal of cases by Sub-Magistrates, which may cause inconvenience to the administration.

34. **Scrutinising of records relating to cases departmentally released or acquitted.**—Both Deputy and Assistant Commissioners when inspecting circles go carefully through the records of all cases appearing as released under Heads III and IV in akbari cases, or as acquitted, so as to satisfy themselves that officers are not abusing their powers, and that the provisions as to the issue of summonses only in doubtful cases are observed.

35. **Report of cases of assault.**—Cases of assault on officers of the Department are only individually reported to the Board when they are of special importance. In this category are included all assaults on officers of or above the rank of Assistant Inspector. In regard to other cases monthly statements in the prescribed form are submitted.

36. **Magistrates to give notice to the department in cases of acquittals and in appeal cases.**—Magistrates have been instructed to forward to the Assistant Commissioner of the subdivision copies of all judgments of acquittals in cases of alleged offences against the abkari law.

District Magistrates have been instructed to give notice to officers in charge of circles from which appeals come of the fact of their institution. Assistant Commissioners and circle officers report, through the usual channel, every case in which these instructions are neglected.

37. **Number of abkari cases—**

Year.	Total number of cases.	Number of cases dealt with by the officers of the Abkari Department.	Number of cases sent to the Magistrate direct.	Cases released departmentally.	Number of cases sent to the Magistrate for trial.	Number of cases convicted.	Number of cases acquitted.	Number of cases written off owing to death or disappearance of parties, &c.
1	2	3	4	5	6	7	8	9
1887-88 ...	14,093	12,906	184	5,031	7,635	7,177	680	19
1888-89 ...	14,503	13,327	132	4,514	8,490	7,482	513	445
1889-90 ...	17,080	15,924	153	4,728	10,718	9,671	560	554
1890-91 ...	22,733	21,651	95	6,375	14,705	12,812	476	470
1891-92 ...	30,519	29,413	64	7,712	20,654	19,669	608	530
1892-93 ...	34,711	33,024	55	8,171	24,255	23,061	763	708
1893-94 ...	32,436	30,879	49	5,330	24,891	23,974	577	1,320

38. **Causes of decrease in the number of acquittals.**—Taking into account only cases actually disposed of, there has been a steady decrease in the total percentage of acquittals in recent years as shown below:—

Year.	Percentage of acquittals.	Year.	Percentage of acquittals.
1886-87 ...	12·0	1890-91 ...	3·6
1887-88 ...	8·6	1891-92 ...	3·0
1888-89 ...	6·4	1892-93 ...	2·7
1889-90 ...	5·5	1893-94 ...	2·0

Since the introduction of the tree-tapping license-fee system the number of cases has increased, and cases of illicit tapping, illicit transport, illicit possession, and illicit sale are now brought to light on account of the greater activity displayed by the officers of the Department in detection. The number of officers has been increased considerably, and very few cases of breaches of the abkari law escape detection. Detection has also become easy on account of the patrolling of officers in every part of the village. The percentage of acquittals is very small. The decrease in the number of acquittals is due to the greater care on the part of the Inspectors in sending up cases for trial. The Inspector makes a careful preliminary enquiry, and if he finds the evidence weak and the result doubtful he releases the defendants departmentally.

39. **Nature of abkari cases.**—The abkari cases dealt with by the officers of the Department are given below:—

Nature of cases.	Number of cases of each nature dealt with by the Abkari Department.						
	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
1	2	3	4	5	6	7	8
1. Smuggling (from foreign territory, from rented to excise tracts, from one tract to another where the duty is higher).	593	504	721	754	1,436	1,752	1,945
2. Illicit distillation and possession and sale of illicit spirit.	749	625	1,315	1,788	1,725	1,853	1,605
3. Illicit transport ...	2,716	2,808	2,696	3,204	3,687	3,623	2,730
4. Illicit manufacture of toddy	2,860	3,995	4,962	7,568	11,957	14,831	15,706
5. Unlicensed sales ...	1,628	1,538	2,059	2,382	2,804	3,426	3,413
6. Possession of liquor without license.	...	...	66	1,191	1,769	3,156	3,070
7. Adulteration	3	2	7	13	21	24	30
8. Dilution	891	810	1,155	1,171	928	897	787
9. Use of false measures ...	125	95	129	290	343	322	297
10. Other offences (breaches of license, &c.)	3,341	2,950	2,880	3,200	4,743	3,140	1,296
Total ...	12,906	13,227	15,924	21,651	29,413	33,024	30,879

The large increase in the number of cases of illicit manufacture of toddy is the natural result of the extension of the tree-tax system in different parts of the province.

40. **Assault on abkari officers.**—The following statement shows the number of the resistances offered to or of the assaults committed on officers of the Department in the execution of their duty:—

Year.	Number of cases.	Year.	Number of cases.
1887-88	25	1891-92	163
1888-89	85	1892-93	152
1889-90	101	1893-94	120
1890-91	125		

The cases generally relate to attempts to rescue offenders or contraband property and involve little or no injury to the officers assaulted.

In 1892-93 one Sub-Inspector was murdered by a tapper when in the execution of his duty. The accused was prosecuted and sentenced to death, and a life pension of Rs. 10 per mensem was granted by Government to the Sub-Inspector's widow.

In most cases convictions are obtained. Formerly assailants were encouraged by the pusillanimity which was often shown by the officers attacked. Preventive peons now always have their *lathis* (iron-tipped sticks) with them; formerly *lathis* were very often left behind or not used.

The introduction of uniform and the wearing of uniforms by the superior officers of the Department have had the effect of materially reducing the number of assaults.

41. Causes of decrease in the number of cases—

(1) Better supervision of the work of preventive officers.

(2) Exemplary and deterrent punishments inflicted.

(3) Constant and efficient patrolling of preventive parties and frequent inspections of shops and depôts.

(4) Better knowledge of the rules and of the law on the part of the toddy-drawers, &c.

42. Percentage of abkari offences.—The following statement shows the offences against the abkari law dealt with in the Presidency in 1892-93 and in 1893-94 in the different subdivisions or Assistant Commissioners' jurisdictions in the province:—

Statement of offences against the Abkari Laws dealt with in the Presidency during the year 1893-94.

Sub-divisions.	Pending at the beginning of the year.		Reported during the year (exclusive of unsuccessful house searches).		Total.		Disposal of Cases by the Officers of the Department. Released by Department. I. For being in possession of country spirits not more than 3° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated close by and 5° in other cases.		II. For petty breaches of the provisions of section 56 of the Abkari Act for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total.		Sent for trial.		Cases written off.		Total disposed of.		Pending.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Chatrapur 1892-93	14	4	310	298	324	297	5	1·5	80	24·7	14	4·3	24	7·4	123	37·9	136	42·0	55	17·0	314	96·9	10	3·1
Chatrapur 1893-94	(d)11	1	291	313	302	314	8	2·6	83	27·5	30	9·9	5	1·7	126	41·7	144	47·7	27	8·9	297	98·3	5	1·7
Chicacole... 1892-93	25	13	726	767	751	780	8	1·0	47	6·3	98	13·0	19	2·5	172	22·9	507	67·5	52	6·9	732	97·5	19	2·5
Chicacole... 1893-94	19	11	689	776	708	787	10	1·4	37	5·2	135	19·1	16	2·3	(a)203	28·7	443	62·6	38	5·3	684	96·6	24	3·4
Cocanada... 1892-93	140	136	3,959	4,110	4,099	4,246	27	·7	31	·8	1,460	35·6	145	3·5	1,663	40·6	2,244	54·7	59	1·4	3,966	96·7	133	3·2
Cocanada... 1893-94	133	129	3,399	3,371	3,532	3,500	61	1·7	78	2·2	1,287	36·4	38	1·1	1,464	41·4	1,815	51·4	123	3·5	3,402	96·3	130	3·7
Masulipatam. 1892-93	107	92	1,835	2,011	1,942	2,103	100	5·1	406	20·9	67	3·5	39	2·0	612	31·5	1,212	62·4	22	1·1	1,846	95·1	96	4·9
Masulipatam. 1893-94	96	112	1,356	1,427	1,452	1,539	18	1·2	63	4·3	29	2·0	29	2·0	139	9·6	(b)1,177	81·1	17	1·1	1,333	91·8	119	8·2
Nellore ... 1892-93	44	45	1,025	1,099	1,069	1,144	5	·5	158	14·8	109	10·2	60	5·6	332	31·1	688	64·3	21	2·0	1,041	97·4	28	2·6
Nellore ... 1893-94	(d)27	28	442	487	469	515	2	·4	9	1·9	25	5·3	36	7·7	72	15·3	379	80·8	3	·6	454	96·8	15	3·2
Arcot ... 1892-93	338	389	3,423	3,847	3,761	4,236	5	0·1	544	14·5	329	8·7	216	5·7	1,094	29·1	2,407	64·0	98	2·6	3,599	95·7	162	4·3
Arcot ... 1893-94	162	210	1,591	1,743	1,753	1,953	9	0·5	120	6·8	174	9·9	91	5·2	394	22·5	1,240	70·7	29	1·7	1,663	94·9	90	5·1
Chingleput 1892-93	18	19	560	571	578	590	3	0·5	47	8·1	42	7·3	28	4·8	120	20·7	429	74·2	4	0·7	553	95·7	25	4·3
Chingleput 1893-94	25	31	282	285	307	316	...	...	21	6·8	30	9·8	14	4·6	65	21·2	230	74·9	4	1·3	299	97·4	8	2·6
Madras Town Circle 1892-93	11	12	166	219	177	231	1	0·6	15	8·5	34	19·2	10	5·6	60	33·9	112	63·3	4	2·2	176	99·4	1	0·6
Madras Town Circle 1893-94	(e)2	5	206	223	208	228	...	...	6	2·8	16	7·7	7	3·4	29	13·9	172	82·7	2	1·0	203	97·6	5	2·4
Negapatam 1892-93	71	72	2,150	2,201	2,221	2,276	3	0·1	300	13·5	259	11·7	33	1·5	595	26·8	1,568	70·6	17	0·8	2,180	98·2	41	1·8
Negapatam 1893-94	41	44	2,566	2,107	2,607	2,151	1	0·04	228	8·7	229	8·8	32	1·2	(c)492	18·9	1,520	58·3	(f)552	21·2	2,564	98·4	43	1·6
Tinnevelly 1892-93	74	75	2,576	2,631	2,650	2,706	5	0·2	137	5·2	249	9·4	68	2·5	459	17·3	2,067	78·0	19	0·7	2,545	9[illegible]·0	105	4·0
Tinnevelly 1893-94	(d)104	107	2,970	3,021	3,074	3,128	5	0·2	234	7·6	182	5·9	92	3·0	513	16·7	2,471	80·4	22	0·7	3,006	97·8	68	2·2
Erode ... 1892-93	129	139	4,567	4,835	4,696	4,974	7	0·1	569	12·1	170	3·6	117	2·5	863	18·4	3,517	74·9	24	0·5	4,407	93·8	289	6·2
Erode ... 1893-94	289	(d)336	4,264	4,408	4,553	4,834	1	0·02	350	7·7	188	4·1	141	3·1	680	14·9	3,645	80·1	56	1·2	4,381	96·2	172	3·8
Calicut ... 1892-93	716	637	11,727	11,780	12,443	12,417	33	0·3	560	4·5	1,062	8·5	423	3·4	2,078	16·7	9,368	75·3	333	2·7	11,795	94·8	648	5·2
Calicut ... 1893-94	648	626	12,823	12,701	13,471	13,327	12	0·1	119	0·9	810	6·0	212	1·6	1,153	8·6	11,655	86·5	447	3·3	13,255	98·4	216	1·6
Total ... 1892-93	1,687	1,633	33,024	34,367	34,711	36,000	202	0·6	2,894	8·3	3,893	11·2	1,182	3·4	8,171	23·5	24,255	69·9	708	2·1	33,154	95·5	1,557	4·5
Total ... 1893-94	1,557	1,640	30,879	30,952	32,436	32,592	127	0·3	1,348	4·2	3,135	9·7	713	2·2	5,330	16·4	24,891	76·7	1,320	4·1	31,541	97·2	695	2·8

(a) Includes 5 cases compounded under section 67 of the Abkari Act. | (b) Includes 2 cases compounded under section 67 of the Abkari Act. | (c) Includes 2 cases compounded under section 67 of the Abkari Act.

(d) Revised figure. | (e) Includes 1 case and 3 persons transferred from the file of the Magistracy and disposed of by the Deputy Commissioner. | (f) Includes 536 undetected cases written off.

Statement of offences against the Abkari Laws dealt with in the Presidency during the year 1893-94—concluded.

Sub-divisions.		Disposal by the Magistracy.														Cases sent to Magistracy otherwise than through the Inspectors of Salt and Abkari Revenue.					
		Pending at the beginning of the year.		Sent for trial during the year.		Total.		Convicted.		Acquitted.		Written off or otherwise disposed of.		Pending.		Number of cases reported.		Number of cases convicted.		Number of cases acquitted.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
Chatrapur	1892-93	*44	47	136	159	180	200	147	81·7	15	8·3	4	2·2	14	7·8						
	1893-94	14	18	144	164	158	182	138	87·3	9	5·7	1	0·6	10	6·3	...	...	...	...	...	...
Chicacole	1892-93	60	67	507	570	567	637	475	83·8	25	4·4	2	0·3	65	11·5						
	1893-94	65	76	443	505	508	581	442	87·0	22	4·3	4	0·8	40	7·9	...	...	...	...	...	...
Cocanada	1892-93	130	142	2,244	2,290	2,374	2,432	2,063	86·9	42	1·8	11	0·5	258	10·8						
	1893-94	258	266	1,815	1,850	2,073	2,116	1,783	86·0	25	1·2	3	0·1	262	12·6	1	1	...	...	1	1
Masulipatam	1892-93	376	407	1,212	1,290	1,588	1,697	1,293	81·4	28	1·8	2	0·1	265	16·7						
	1893-94	265	290	1,177	1,240	1,442	1,530	1,198	83·1	30	2·1	8	0·6	205	14·2	2	3	1	1	1	2
Nellore	1892-93	87	100	688	745	775	845	650	83·9	41	5·3	...	...	84	10·8						
	1893-94	84	*98	379	408	463	504	385	83·2	25	5 4	1	0·2	52	11·2	...	...	...	...	...	...
Arcot	1892-93	469	533	2,407	2,620	2,876	3,153	2,369	82·4	146	5·1	...	..	361	12·5						
	1893-94	361	434	1,240	1,365	1,601	1,799	1,230	76·8	75	4·7	11	0·7	265	17·8	11	11	11	11	...	...
Chingleput	1892-93	52	54	429	433	481	487	430	89·4	16	3·3	...	...	35	7·3						
	1893-94	35	36	230	234	265	270	233	87·9	13	4·9	2	0·8	17	6·4	...	...	...	...	...	...
Madras Town Circle ...	1892-93	33	37	112	136	145	173	125	86·2	7	4·8	...	...	13	9·0						
	1893-94	†12	13	172	185	184	198	170	92·4	7	3·8	...	...	7	3·8	...	...	...	...	...	...
Negapatam	1892-93	148	154	1,568	1,601	1,716	1,755	1,492	86·9	50	2·9	6	0·4	168	9·8						
	1893-94	168	172	1,520	1,565	1,688	1,737	1,463	86·7	61	3·6	7	0·4	157	9·3	7	7	6	6	1	1
Tinnevelly	1892-93	225	230	2,067	2,098	2,292	2,328	1,853	82·2	102	4·4	6	0·3	301	13·1						
	1893-94	301	304	2,471	2,506	2,772	2,810	2,374	85·6	60	2·2	...	...	‡ 339	12·2	5	5	5	5	...	...
Erode	1892-93	483	493	3,517	3,606	4,000	4,099	3,170	79·2	88	2·2	7	0·2	735	18·4						
	1893-94	735	754	3,645	3,740	4,380	4,494	3,755	85·7	107	2·4	23	0·5	495	11·3	6	6	5	5	1	1
Calicut	1892-93	1,617	1,649	9,368	9,491	10,985	11,140	8,964	81·6	203	1·8	20	0·2	1,798	16·4						
	1893-94	1,798	1,839	11,655	11,769	13,453	13,608	10,802	80·3	143	1·1	19	0·1	2,489	18·5	17	17	16	16	1	1
Total ...	1892-93	3,724	3,919	24,255	25,033	27,979	28,946	23,061	82·4	763	2·7	68	0.3	4,097	14·6						
	1893-94	4,096	4,300	24,891	25,529	28,987	29,829	23,974	82·7	577	2·0	70	0·3	‡4,358	15·0	49	50	44	44	5	6

* One person wrongly left out by the Inspector in his returns for 1892-93 is now included. | † Excludes one case and three persons transferred to the Deputy Commissioner and disposed of by him.

47

CHAPTER XV.

SUGGESTIONS.

1. General—

(1) The Madras tree-tapping license fee syste   the taxation of toddy with reference to its consumption, and it has been found to work most satisfactorily. With a view to guard and augment the revenue, to protect the interests of Government, and to check consumption, it is desirable that this system should be adopted in its main features in this province.

(2) Of drunkenness in connection with the use of fermented liquors the Bengal Excise Commission wrote as follows:—" It is notorious that drunkenness is more common during the tari season than at almost any other time of the year, and that much of it is due to that liquor. Very many of the allegations made by missionaries, planters, and others against the evils and abuses of the outstill system turn out, when examined, to be really based on facts connected with the use and sale of fermented liquors; and it frequently happens that the shop described and complained against as an outstill is found to be a tari or pachwai shop. All this shows that fermented liquors in Bengal are not so harmless as they are sometimes held to be." But no control can be effectually exercised on the consumption of tari without adopting the tree-tax system.

(3) The system was not introduced all over the province of Madras at once, and in Bengal likewise it may be introduced at first in the districts in which the present tari revenue is not less than Rs. 20,000, or in 14 selected districts instead of 18, because the cost of working and supervising the system will be considerable. The extension of the system will depend on the result of the experiment. It would be as well to try it first in two or three districts in the Patna Division, say Patna, Gaya, and Muzaffarpur.

(4) The successful working of the Madras system requires an adequate establishment. The following is quoted from the Madras Board's Proceedings No. 29, dated the 6th January 1890:—

> " The Assistant Inspectors and the clerks sanctioned in connection with the tree-tax system are absolutely indispensable. The latter are required to make out the licenses and permits, to keep the tree-tax registers, and to deal with the additional correspondence entailed by the system. The former are required to dispose of applications when the Inspectors are in camp and to assist those officers in disposing of cases. It must be remembered that the imposition of every restriction and of each addition to taxation increases the temptation to illicit practices, which only a properly organized preventive establishment can suppress."

(5) Temporary men should not be employed in tree-marking and in the general working of the system. Such employment has been severely condemned by the Madras Board.

2. Introduction of the Madras tari revenue system in Bengal.—In Madras the tari revenue is derived both from license-fees of shops and from the tree-tax, the former yielding two-thirds, and the latter one-third of the total amount. In tree-tax areas the same shop pays the license-fee and also the tree-tax. The amount of license-fee payable for each shop is usually determined by competition (a shop being sold to the highest bidder). The price obtained depends on the class of shop, the character of the locality and its requirements. In some places the license fee is fixed. The tree-tax is a rate per tree fixed by Government for the locality and is charged for tapping each tree. The minimum number of trees for which a licensee can apply has also been fixed for each district. The tree-tax is constant; the license-fee is variable.

In Bengal each tari shop used to pay a license-fee according to the amount obtained at auction. The system was in force for over 50 years, but in 1891-92 the auction system for the tari licenses was abandoned, and licenses were granted on the application of the licensee, and the fee of each shop was fixed with reference to the number of trees tapped. Scales of fees have been fixed in each district for shops situated in urban and rural areas. The present system is different from that worked in Madras in that there is no separate license-fee here. Under the present system there is no difference between the value of a shop situated in or near a town or a factory or mill and of a shop situated in an outlying place. The demand for tari is much greater in the former than in the latter shop, and the profits of the former are much greater than those of the latter. In this respect the tree-tax system as hitherto worked in Bengal is defective. The point has not escaped notice, as the following quotation from a letter of the Collector of Patna, No. 12392, dated the 28th February 1895, addressed to the Commissioner of Excise, Bengal, shows:—

"The number of tari trees tapped has come down from 204,721 in 1892-93 to 154,122 in 1894-95. This decline has been gradual from year to year. Finding that Government is determined to stick to the tree-tax system, pasis in general have thought it advantageous to manage their shops with less number of trees, or to conceal the real number in order to escape as far as possible this new tax."

The settlement in the district of Patna for 1895-96 has been made in the following manner. Following the Madras practice the whole revenue has been divided into two parts; the first is the tree-tax, and the second the license fee on the place of vend. This plan should be extended to districts in which the so-called Madras tree-tax system has been introduced. In the remaining districts, each shop should be sold separately (according to the demand of the locality) by auction, the amount of monthly license-fee being determined by competition at public auction.

3. **Tree-tax system in Bengal.**—A tree-tax should be imposed on each tree tapped by the licensee. The rate per tree should be fixed on the yield of trees, and should be uniform for the whole district. Care should be taken not to change the rate of tree-tax every year. This will also induce the owners of trees to reduce their demand. Some of the zamindars now levy from tari vendors as rent for the use of their trees the same amount as they have stipulated to pay to Government as tree-tax. A uniform rate for the whole district will save a good deal of calculation and will simplify accounts. Shops situated in or near town areas or in important places will fetch more license-fees than others.

4. **Amendment of the law.**—There is absolute necessity for amending the law on the lines of the Madras Abkari Act. In the existing state of the law it is impossible to bring the taxation of tari under efficient control. No person may *sell* tari without a license, but *tapping* tari-yielding trees or drawing tari from them or supplying the *juice* to licensed vendors does not require a license. As regards the owners of tari trees, their privileged position is embodied in clause 2, section XVIII, page 150 of the Bengal Excise Manual, which runs thus:—

"The use of the juice in either (fresh or fermented) condition by the owner of the trees shall not be in any way restricted or interfered with if the quantity in his possession does not exceed four seers, or if the produce of the date tree is used by such owner for the manufacture of gur or molasses, but he may not without a license sell the fermented or unfermented juice."

It is clearly impossible to prevent the tapping of unregistered trees, and a loophole is left for unlicensed vendors to supply themselves with tari from unauthorised sources, not to speak of illicit sales by unlicensed persons, owners included. It is difficult to prove such sales, and it is also difficult to detect such cases for want of an adequate establishment. Care is taken not to infringe the law in respect to the limit of possession. In Madras tree-owners are allowed not more than five trees for the drawing of toddy required for domestic consumption, and not for sale, and even for this they are required to pay the tree-tax and to take out a license [Rule 1 (*f*), page 45, Madras Excise Manual]. Tapping without a license should be made an offence. The trees should be marked for identification. The owners of trees may make objection at the time of marking. If a tree is once marked he should not destroy the marks. Any one destroying or defacing marks should be punished just as any one destroying boundary pillars or demarcation marks is punishable under section 53 of the Bengal Survey Act [Act V (B.C.) of 1875].

5. **Strength of establishment.**—The strength of the establishment should be such as to be consistent with an efficient control of the trade in toddy and with the due protection of the public revenue. The province of Madras has the advantage of an organisation of village officials and of a Salt Department, whose services are available for excise purposes, and it would not be possible to carry out the work in detail by means of the limited Bengal establishment a sit is carried out in Madras. An adequate establishment should be

entertained for marking, for maintaining registers, for patrolling, and for preventing and detecting any breach in the conditions of the license or any provisions of the law.

A Deputy Inspector or Assistant Inspector should be appointed in each district in which the tree-tax system is introduced to supervise the work of Sub-Inspectors throughout the district, and prospects of promotion should be held out to meritorious officers.

The initial difficulties created by the deficiencies of the present law should be first of all removed. The next step should be an increase in excise establishments, which should be gradual and confined to those places or districts in which the system is being introduced, and in which the revenue from tari is expanding. Where there is no probability of increase of revenue, it would be waste of money to entertain additional establishments.

6. **Miscellaneous—**

(1) Uniforms should be prescribed for all the officers of the Department.

(2) Peons and petty officers should be provided with uniforms at the cost of the State.

(3) All Excise officers up to the grade of jamadar should be exempted from the operation of the Arms Act.

(4) Medicine chests should be supplied to officers serving in specially unhealthy and out-of-the-way places.

(5) The cost of marking should be paid by Government as in Madras. The total cost of materials incurred in the Madras Presidency in 1893-94 was Rs. 3,771-10. The cost will be less in Bengal.

7. **Increase of revenue.**—Even with the law amended as proposed it would be too sanguine to expect at once any large accession of revenue. The pasis are notoriously poor, and the landlord and the money-lender between them leave him little to spare. The terms of the Permanent Settlement seem to give the landlord right to demand whatever rent he chooses for tari-yielding trees, and the tenant, if there be one, on whose land the trees actually stand also comes in for a share. In section 12 of Regulation XXXIV of 1793 the rights of the proprietors of trees to levy rent from toddy trees have been thus acknowledged by Government:—

"A tax shall be levied on toddy at the rate of 25 per cent. on the amount of the rents specified on the pottas granted by the proprietors of the toddy trees to the pasis or extractors of toddy."

The consumers, too, come from the humbler classes, and cannot bear any large increase in the retail price. The limit of taxation is thus soon reached. On the other hand, in Bengal, there is almost an entire absence of subordinate revenue officers, including village heads, who are to be met with in Madras, and who are largely utilised in receiving and realising license fees and in certifying to the correctness of the entries made in the applications. Nevertheless it is hoped that if the Bengal system is gradually worked on the lines of the Madras system, there will be a considerable increase in revenue and a decrease in intemperance.

ABHILAS CHANDRA MUKERJI,
Deputy Magistrate and Deputy Collector,
and Second Inspector of Excise, Bengal.

LXV

APPENDIX.

PART I.

OFFICIAL PAPERS.

APPENDIX, PART I.

OFFICIAL PAPERS.

[Reference—Chapter IV, Section 2 (*a*), page 17 of the report.]

Abkari Notice.

No. 1.

NOTIFICATION OF THE SALE OF TODDY RENTS.

I. Notice is hereby given that the exclusive privilege of vending toddy in the districts and parts of districts specified in the margin, from 1st October 1894 to 30th September 1895, will be sold on the dates, at the places, and by the officers to be notified by the respective Collectors in their District Gazettes subject to the conditions hereinafter set forth. The auction will commence at 12 o'clock (noon) on the days appointed, and if the sales are not completed on those days, they will be continued on the next following days at the same hour.

> Ganjam ...
> Vizagapatam* ...
> Nellore ...
> Cuddapah ...
> Bellary ...
> North Arcot ...
> South Arcot ...
> Madura ...
> Tinnevelly ...
>
> Except those tracts in which the tree-tax system will be introduced or in which the toddy shops will be sold separately.

II. The exclusive privilege above described will be put up to auction by the areas and at the upset prices, which will also be notified by the respective Collectors in their District Gazettes, and will be knocked down to the highest bidder above these prices, subject to formal confirmation by the Collector, who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmation will be tantamount to an acceptance of the bid unless revised by the Board of Revenue for special reasons, and will be necessary whether the sale be held by the Collector himself or by any other officer appointed by him. The accepted bid will represent the amount which is to be paid for the above period of twelve months for the exclusive privilege.

III. The deposit or bid of any person convicted of an offence under the Indian Penal Code will not be accepted by the officer conducting the sale, or by the Collector, if he considers the offence of which the depositor or bidder was convicted to be of such a nature as to render this course advisable.

IV. Parties intending to bid must attend either in person or by duly-accredited agents, and no person will be permitted to bid either on his own behalf or on account of any one else until he has deposited Rs. 200. Deposits, if tendered, will be received at any time within three days previous to the date of sale. The deposits made by the unsuccessful bidders will be returned to them at the close of the sale. The successful bidder must, on the result of the sale of each rent area being declared and before the next rent area is put up for sale, deposit in cash or Government promissory notes or Postal Savings Bank deposits endorsed to the Collector a sum equal to one-twentieth of the amount of his bid in addition to the above deposit of Rs. 200, on failure of which the deposit of Rs. 200 already made will be forfeited and the exclusive privilege will be immediately resold or be otherwise disposed of as the Collector may determine.

V. The successful bidder shall further, within ten days of the acceptance of his bid by the Collector having been communicated to him, deposit such further sum in cash or Government promissory notes or Postal Savings Bank deposits endorsed to the Collector as with the former deposits will make up an aggregate sum equal to two months' rent; and, if he fails to do so the deposits already made will be forfeited, and the exclusive privilege will be resold at such time and place as the Collector may determine, or be otherwise disposed of at the discretion of the Collector.

VI. Resales effected under clause V will be at the risk of the defaulting bidder, who will forfeit all gain, and, in the event of a loss by the resale, will make good the deficiency between the total amount payable by him for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the resale. In the latter case the forfeited deposits will be deducted from the loss arising from the resale and the remainder, if any, will be recovered from the bidder in the same manner as if it were an arrear of Land Revenue. Should, however, the forfeited deposits be greater than the loss by resale, the whole of such deposits will be credited to Government.

VII. If on enquiry subsequent to the sale, but before formal confirmation thereof, the purchaser shall be found to be of doubtful solvency, he may be required to deposit twice the sum prescribed under clause V *supra*, or to get two sureties to execute security bond for the due payment of all moneys that may become due by him under the terms of the contract. The bond shall be stamped (article 28, schedule I, Act I of 1879) and registered at the expense of the renter if the amount secured exceeds Rs. 1,000.

* The Collector of Vizagapatam will issue a separate notification for the tree-tax areas in his district.

50

VIII. Purchasers at auction sales or resales shall not be permitted to sell, transfer, or sub-rent their privilege at will without the consent of the Collector, who will be at liberty to refuse to sanction it.

IX. The purchaser of the exclusive privilege shall sign an agreement binding himself to observe the conditions hereinafter set forth, and the agreement shall be executed within ten days of the expiry of the period of ten days above mentioned. If the purchaser of the exclusive privilege fails or refuses to sign the agreement, a copy of which may be obtained from the Collector or any Tahsildar, all deposits already made will be forfeited and the exclusive privilege will be resold at the risk and loss of the first purchaser as set forth in clause V, or be otherwise disposed of. In the case of the purchaser's death after signing the agreement, it will be binding on his heirs and assigns.

X. The purchaser of the privilege is liable to the penalties prescribed for breaches of the conditions set forth below, though a formal license may not have been actually issued to him.

XI. As soon as the agreement has been executed, the Collector will issue a license assigning to the purchaser the exclusive privilege described in the first clause, subject to the following conditions:—

Conditions.

1. The exclusive privilege conferred extends only to the vend of toddy for consumption within the rent area.

2. The Collector shall be at liberty to issue licenses for the sale of foreign liquors, for the manufacture and the sale of beer, and for the manufacture and the sale of spirits.

3. (i) The amount for which the privilege above described has been purchased shall be payable into a Government treasury in equal monthly instalments due on the 15th of each month, beginning from October 1894.

(ii) If the deposit made by the licensee under clause V *supra* be in cash, it will be taken in payment of the instalments due in the last two months of the period of the rent. If the deposit is in Government promissory notes or Postal Savings Bank deposits which the licensee wishes to retain, they will be returned to him on payment of the whole of the rental due by him, otherwise they will be sold or disposed of in any other manner and the amount realized taken towards the payment of the instalments due in the last two months of the period of the rent, any balance still due being recovered as if it were an arrear of Land Revenue. Failing payment by the 25th of each month, the Tahsildar will immediately proceed to recover the arrears due in any of the methods prescribed by section 28 of the Abkari Act. If it be decided to resell the exclusive privilege, the Tahsildar will issue notice of resale not later than the 5th of the following month and will report the fact to the Collector, who will order the immediate suspension of the defaulter's license, unless he considers it expedient, in the interest of the persons frequenting his shops, to allow it to continue provisionally pending resale and issue of license to the new purchaser. The grant of such a concession will lie entirely in the Collector's discretion and his decision on the point will be final. In either case the Tahsildar will resell the exclusive privilege of the defaulter on the day fixed with effect from the date of issue of license to the new purchaser, and, on the resale taking place, the deposit made by the defaulter will be applied to cover any arrears which may be due from him and the loss, if any, sustained by Government by such resale and by the suspension (if it occurs) of his license. If his deposit should be more than sufficient to meet these claims, the balance will be forfeited; if insufficient, he will be responsible for the balance still due.

(iii) The resale referred to will, however, be subject to formal confirmation by the Collector, who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmation will, unless revised by the Board of Revenue for special reasons, be tantamount to an acceptance of the bid. The accepted bid will represent the amount which is to be paid for the remaining period of the lease for the exclusive privilege.

(iv) If the Collector does not confirm the resale, he may make such other arrangements as may appear advisable for the remainder of the period of the lease, in which case he shall serve a notice on the defaulting licensee informing him of the nature of the arrangements made.

(v) Any sum due by the licensee under the foregoing clauses of this condition shall be collected under Act II of 1864. No remission or abatement of the rent shall, on any account whatever, be claimable by the licensee.

4. The licensee may draw the toddy he requires for sale or have it drawn from toddy trees growing on private lands within or outside his rent area under licenses which will be freely granted on application by Tahsildars, Deputy Tahsildars, and Taluk Sarishtadars, provided that, if the trees are situated in an area in which the tree-tax system is in force, the drawing of toddy will be regulated by the rules in force under that system. No toddy shall be drawn except under a proper license. The licensee may also purchase the toddy he requires from any other licensed vendor.

5. The licensee shall be allowed the use of cocoanut, date, and palmyra trees growing on Government reserved and unreserved land situated within his rent area, excepting areas under special protection, or where such trees may have already been given away under tree pattas; but the Collector may, at his discretion, subject to the orders of the Board of Revenue, reserve the trees growing on any such land, and in such case, or in the event of such land being granted for cultivation, he shall have no claim to compensation. The use of cocoanut trees will be allowed only in alternate years and of date trees subject to the restrictions prescribed

in Board's Standing Order No. 156, clauses 3 and 4 of paragraph 5.* The licensee shall not have any right to the use of trees in reserved forests except on payment of such fees and on such conditions as may be prescribed by the Forest Department.

6. The licensee shall not in any way meddle with, or use, cocoanut, date, palmyra or other trees growing in *patta* or *inam* lands, or in backyards or land, the property of any individual, without the permission of the owner; nor shall he interfere with the removal of toddy from any such trees growing within his rent area, under permits granted by any officer duly authorized in that behalf, by or at the instance of the holder of a license to sell toddy in any area not included in his rent area.

7. The licensee shall be bound to furnish, or cause to be furnished, such information or returns as may be required by the Collector, from time to time, regarding the consumption of toddy within his rent area, or relating in any way to his management as renter.

8. Toddy shall only be sold or kept for sale in shops duly sanctioned and licensed by the Collector.

9. The Collector may, whenever he thinks fit, direct shops to be closed or permit transfers of shops from one place to another, or direct new shops to be opened and a sufficient supply of toddy to be maintained in all sanctioned shops.

10. Each shopkeeper shall place the license granted to him in a conspicuous place in the shop which shall be located in a decent shed or building. The room or rooms used for the shop shall always be separate from the shopkeeper's dwelling-house whether they be under the same roof or not. If there is a door of communication between the shop and any adjoining premises, it must be kept locked at night.

11. A signboard shall be affixed in a conspicuous part of the front of each shop containing, in the vernacular of the district or part of the district in which the shop is situated, the name of the shopkeeper, the number of his license, and the price of the toddy sold by him.

12. Shopkeepers shall prevent all drunkenness or disorder or gaming within their shops; and persons suffering from leprosy or other contagious diseases shall not be permitted to sell toddy therein.

13. No shop shall be opened before sunrise.

14. Shops shall be closed by 8 o'clock P.M., unless the Collector for special reasons shall authorize the keeping open of particular shops to a later hour.

15. Shopkeepers shall not harbour robbers or thieves or riotous persons, but, on the contrary, shall give intimation to the nearest Magistrate or Police officer as to any such persons who may resort to their shops.

16. Shopkeepers shall not receive any grain, jewels, goods, wearing apparel or other article in barter or in pawn for toddy, but, on the offer of any such, shall give information to the nearest Magistrate or Police officer.

17. No shopkeeper shall allow any quantity of toddy exceeding three reputed quarts (one half of a gallon), or such other quantity as may hereafter be prescribed in this behalf, to be removed by any individual at one time from his shop, on any pretence whatever, without a valid permit.

18. Shopkeepers shall be bound to furnish such returns and information as may from time to time be required by the Collector.

19. The distillation of spirit from toddy is absolutely prohibited.

20. No ingredients noxious to health shall be put into the toddy either to increase its intoxicating power or for any other reason.

21. The price at which toddy is sold shall not be below the following minimum:—

	A.	P.
Per gallon	2	0
Two drams	0	1

22. Shopkeepers shall not possess or use any measures other than those that may, from time to time, be prescribed by Government under section 29, clause (*e*), of the Madras Abkari Act, 1886.

23. No foreign liquors or country spirits or beer or any liquor other than that to which the license relates shall be kept or sold in shops maintained under this license, unless under separate licenses for such excepted liquors.

24. The licensee shall have such measures tested and stamped at his own expense by the stamping establishments of the district, if the Collector shall so direct.

25. No toddy shall be sold or given to any European non-commissioned officer or private or soldier, or to any European or Eurasian camp-follower, or to any member of the families of any of the aforesaid persons without the permission, in writing, of the Commanding officer, or of some person duly authorized by him in that behalf; nor to any sailor; nor to any sepoy, member of the Police Force, Salt and Abkari officer, or a servant of a Railway Company whilst on duty; nor to any European vagrant under escort of the Police; nor to any child under twelve years of age for consumption on the premises; nor shall any toddy be sold on credit.

26. The Collector may direct that all shops for the sale of toddy on or adjacent to the line of march shall be closed whilst a regiment or detachment of European or native soldiers is passing or encamped in the vicinity. Such soldiers may be supplied with toddy by such persons as the Government may select for the purpose, the exclusive privilege of the licensee notwithstanding.

27. Except with the permission of the Collector, the licensee shall not sell, sub-rent, or transfer any portion of his rent area.

28. Every person placed by the licensee in charge of shops shall, before entering upon his employment, execute the engagements prescribed by law. All engagements entered into by persons to be employed by the licensee on or after the 1st day of October 1894 shall be deposited with the Collector within one month from that date, or of the date of executing the engagement.

29. If it comes to the knowledge of the licensee that any person employed by him in the manufacture, carriage, or sale of toddy commits any breach of the Abkari laws or of the engagements entered into by him, it shall be his duty to report the matter to the Collector and to comply with the directions of the Collector respecting the continued employment of such person. The licensee shall not employ persons convicted under the Indian Penal Code in the carriage or sale of liquor without the permission of the Collector to be previously obtained in each case.

30. During the term of the license, the licensee shall not have any interest in the privilege of selling country spirits, opium, or ganja in any part of the rent area to which the license relates, and shall not permit any person having any interest in the privilege of selling country spirits, opium, or ganja in any part of such rent area to hold any share or interest in his exclusive privilege of selling toddy or to conduct sales in his shops in any part of the rent area.

31. Interest shall be payable upon all moneys due by the licensee at the rate of six per centum per annum.

32. The licensee shall provide himself and his shopkeepers with printed forms of permits for transport and possession of liquor. Such permits shall be in the form prescribed in the Appendix to Board's Standing Order No. 162 and shall be purchased from the local Revenue officers. The licensee shall not be allowed to sign blank permits to be filled up subsequently.

33. In case of any breach of the conditions of the license either by the licensee or with his connivance or privity, by any person in his employment, it shall be competent to the Collector to impose upon the licensee a fine not exceeding the sum of Rs. 50 for every such breach of such conditions, or at the opinion of the Collector, to declare the money or Government promissory notes or Postal Savings Bank deposits deposited with him forfeited and to cancel the licensee and resell the exclusive privilege at the risk of the licensee, or to place the rent area under the management of Government; and all loss thereby caused shall be made good by the licensee. It shall be lawful for the Collector to deduct the amount of all fines imposed under this clause from any sums deposited by the licensee as security for the due performance of the conditions of the license or to realize the amount of such fines by the disposal of any or all of the Government promissory notes or Postal Savings Bank deposits deposited by the licensee. Whenever a lease is cancelled, the rent for the whole period of the lease shall become due at once.

34. The imposition of a fine or the forfeiture of deposit or the cancellation of the license under the last preceding condition shall not be held to prevent the prosecution of any person for any offence which may be committed against the provisions of the Madras Abkari Act, 1886, or any other law for the time being in force and relating to the Abkari revenue.

35. If the licensee shall be convicted on prosecution before a Magistrate of any offence against the Madras Abkari Act, 1886, or other law for the time being in force and relating to the Abkari revenue, it shall be lawful for the Collector to declare his license forfeited. If the licensee shall be convicted under the Indian Penal Code, such conviction will render him liable to forfeiture of his license, if the offence of which he is convicted be such as, in the opinion of the Collector, renders him unfit to hold it.

36. All sums payable by the licensee may be deducted from the amount of his deposit, or recovered by attachment and sale of his property under any law for the time being in force for the recovery of arrears of Land Revenue.

37. Any sums deducted by the Collector under the powers herein contained from the deposit made by the licensee for the due performance of the contract shall be replaced by the latter within fifteen days from the receipt of a notice from the Collector informing him of such deductions having been made.

38. The Collector reserves to himself the right to grant "occasional licenses" for the sale of toddy on the occurrence of fairs, festivals, &c., in places in the vicinity of which there are no regularly-licensed shops. Such licenses shall, however, be granted to the representatives of the renter, and their period shall not exceed ten days, and the fee to be paid therefor shall be fixed at the discretion of the Collector.

39. The licensee shall be bound by any additional general rules which may, from time to time, be prescribed under the Abkari laws now in force, or which may hereafter be enacted, and shall, on requisition by the Collector, or other officer duly authorized by him, deliver up his license for amendment or for the issue of a fresh license accordingly.

* (1) In no date trees shall the initial incision be made at any point less than 5 feet from the ground except in the Ceded Districts, where the limit of height from the ground at which date trees may be tapped shall be 2 feet. Every fresh incision shall not be less than 18 inches above the last in the same tree, measurements being to and from the cross cut at the top of each incision.
(2) No date tree shall be cut into for a greater depth than one-third of its diameter.

51

Form of Schedule to be published in the District Gazette.

Toddy rent area.	Upset price.	Date of sale.	Place of sale.	Officer by whom sale will be conducted.	REMARKS.
1	2	3	4	5	6
	RS. A. P.				

Board of Revenue (Separate Revenue), Madras, 3rd July 1894.

D. D. MURDOCH, *Acting Secretary.*

[Reference—Chapter IV, Section 2 (*b*), page 18 of the report.]

ABKARI NOTICE.

No. 2.

NOTICE OF SALE OF LICENSES TO OPEN TODDY SHOPS IN CERTAIN TOWNS AND TALUKS UNDER THE ORDINARY RENTING SYSTEM.

Ganjam. Nellore. Cuddapah. Anantapur. Bellary. Kurnool. North Arcot. South Arcot. Tanjore. Madura. Tinnevelly. Coimbatore. Salem.

I. Notice is hereby given that the names of towns and taluks in which the toddy shops are to be sold separately, as well as the number of toddy shops to be sold in each town and taluk for the period beginning 1st October 1894 and ending 30th September 1895, in the districts marginally noted, will be notified by the respective Collectors in their District Gazettes, and that the right of selling toddy in each of those shops will, subject to the conditions hereinafter set forth, be put up to public auction at the upset monthly prices, on the dates, at the places and by the officers to be also notified by the said Collectors. The limits within which the shops may be established will also be notified by the Collector, and purchasers will be allowed to open their shops in any place, approved by the Collector, within those limits.

II. Each bidder at the auction shall deposit the sum of Rs. 50 previous to bidding. Deposits, if tendered, will be received at any time within three days previous to the date of sale. In the case, however, of shops the annual rental of which is expected to be below Rs. 300, the initial deposit may, at the discretion of the Collector, be fixed at two months' rent, calculated with reference to the previous year's sales. In this case such shops will be sold separately from the rest. The shops will be knocked down to the highest bidder above the upset price, subject to formal confirmation of the Collector who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmation will, if not revised by the Board of Revenue for special reasons, be tantamount to an acceptance of the bid, and will be necessary whether the sale be held by the Collector himself or by any other officer appointed by him.

III. The deposit or bid of any person convicted of an offence under the Indian Penal Code will not be accepted by the officer conducting the sale or by the Collector if he considers the offence of which the depositor or bidder was convicted to be of such a nature as to render this course advisable.

IV. As soon as the auction is completed, the deposits made by the unsuccessful bidders will be returned to them. As the auction proceeds, the person whose bid is accepted for each shop shall at once deposit a sum equal to half a month's rent for that shop in addition to the deposit required under clause II above. Should he fail to do so, the deposit made by him under clause II will be forfeited, the shop will at once be put up again on the above conditions, and he will be debarred from bidding again for the same or for any other shop.

V. Persons to whom shops have been knocked down, and who have made deposit as provided in clause IV, shall also, within seven days from the date of the auction, deposit such further sum as, with the former deposits, will make up an amount equal to two months' rent of each shop knocked down to them, and shall take out licenses on the conditions hereinafter set forth.

VI. If on enquiry, subsequent to sale, but before formal confirmation thereof, the purchaser shall be found to be of doubtful solvency, he may be required to deposit twice the amount prescribed under clause V *supra*, or to get two sureties to execute security bond for the due payment of all moneys that may become due by him under the terms of the contract. The bond shall be stamped (article 28, schedule I, Act I of 1879) and registered at the expense of the renter if the amount secured exceeds Rs. 1,000.

VII. On the failure of any person to make deposit under clause V, or to take out licenses as aforesaid, the deposits made under clauses II and IV will be forfeited and the shop or

52

shops will be resold at the risk of such person, or will be otherwise disposed of at the discretion of the Collector.

VIII. Resales effected under clause VII will be at the risk of the defaulting bidder, who will forfeit all gain, and, in the event of a loss by resale, will make good the deficiency between the total amount payable for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the resale. In the latter case, the forfeited deposits will be deducted from the loss arising from the resale, and the remainder, if any, will be recovered from the bidder in the same manner as if it were an arrear of Land Revenue. Should, however, the forfeited deposits be greater than the loss by resale, the whole of such deposits will be credited to Government.

IX. Purchasers at auction sales or resales shall not be permitted to sell, transfer, or sub-rent their privilege or any portion thereof at will without the consent of the Collector, who will be at liberty to refuse to sanction it.

X. The purchaser of the privilege is liable to the penalties prescribed for breaches of the conditions set forth below, though a formal license may not have been issued to him.

CONDITIONS.

1. The privilege conferred extends only to the sale of toddy.

2. (i) The amount for which the privilege has been purchased shall be payable into a Government treasury in equal monthly instalments on or before the 15th day of each month, beginning with October 1894.

(ii) If the deposit made by the licensee under clause V *supra* be in cash, it will be taken in payment of the instalments due in the last two months of the period of the rent. If the deposit is in Government promissory notes or Postal Savings Bank deposits which the licensee wishes to retain, they will be returned to him on payment of the whole of the rental due by him, otherwise they will be sold or disposed of in any other manner and the amount realised taken towards the payment of the instalments due in the last two months of the period of the rent, any balance still due being recovered as if it were an arrear of Land Revenue. Failing payment by the 25th of each month, the Tahsildar will immediately proceed to recover the arrears due in any of the methods prescribed by section 28 of the Abkari Act. If it be decided to resell the privilege, the Tahsildar will suspend the defaulter's license and issue notice of resale not later than the 5th of the following month, and will resell the privilege on the day fixed with effect from the date of the issue of license to the new purchaser. In that case the deposit will be applied to cover arrears due and the loss, if any, by such suspension and resale, and if it should be more than sufficient to do so, the balance will be forfeited. If, however, the deposit should fall short of the arrears due and the loss by resale, the licensee will be responsible for the difference.

(iii) The resale referred to will, however, be subject to formal confirmation by the Collector, who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmation will, unless revised by the Board of Revenue for special reasons, be tantamount to an acceptance of the bid. The accepted bid will represent the amount which is to be paid for the remaining period of the lease for the exclusive privilege.

(iv) If the Collector does not confirm the resale, he may make such other arrangements as may appear advisable for the remainder of the period of the lease, in which case he shall serve a notice on the defaulting licensee informing him of the nature of the arrangements made.

(v) Any sum due by the licensee under the foregoing clauses of this condition shall be collected under Act II of 1864. No remission or abatement of the rent shall on any account whatever be claimable by the licensee.

3. The licensee may draw the toddy he requires for sale or have it drawn from toddy trees growing on private lands within or outside the town or taluk in which his shop is situated, under licenses which will be freely granted on application by Tahsildars, Deputy Tahsildars and Taluk Sarishtadars, provided that if the trees are situated in an area in which the tree-tax system is in force, the drawing of toddy will be regulated by the rules in force under that system. No toddy shall be drawn except under a proper license. The licensee may also purchase the toddy he requires from any other licensed vendor.

4. The licensee shall not in any way meddle with or use cocoanut, date, palmyra or other trees growing in patta or inam lands, or in backyards or land the property of any individual, without the permission of the owner.

5. The licensee shall have no right to the free use of cocoanut, palmyra, date or sago trees standing on Government waste or poramboke lands within or outside the area in which his shop is situated. The right of tapping such trees will be separately sold in auction, and the licensee must make his own arrangements with the renters of such trees. In the case of trees on lands belonging to the Public Works Department or the Local Fund Department, the licensee should pay such fees as may be prescribed by those departments or obtain the consent of the person to whom the trees may have been leased. He shall not have any right to the use of trees in reserved forests except on payment of such fees and on such conditions as may be prescribed by the Forest Department.

6. The licensee shall place the license granted to him in a conspicuous place in the shop which shall be located in a decent shed or building. The room or rooms used for the shop shall always be separate from the shopkeeper's dwelling-house, whether they be under the same roof or not. If there is a door of communication between the shop and any adjoining premises, it must be kept locked at night.

7. The licensee shall fix in a conspicuous part of the front of his shop a signboard on which his name, the number of his license, and the price of the toddy sold by him shall be legibly inscribed in the vernacular language of the district or part of the district in which the shop is situated.

8. The licensee shall maintain a sufficient supply of toddy in his shop.

9. The licensee shall prevent all drunkenness or disorder or gaming within his shop, and shall not allow persons suffering from leprosy or other contagious diseases to conduct sales therein.

10. The licensee shall not harbour robbers or thieves or riotous persons, but, on the contrary, shall give intimation to the nearest Magistrate or Police officer as to any such persons who may resort to his shop.

11. The licensee shall not receive any grain, jewels, goods, wearing apparel, or other property in barter or in pawn for toddy, but, on the offer of any such, shall give information to the nearest Magistrate or Police officer.

12. The licensee shall not allow any quantity of toddy exceeding three reputed quarts (one-half of a gallon), or such other quantity as may hereafter be prescribed in this behalf, to be removed by any individual at one time from his shop, on any pretence whatever, without a valid permit.

13. The licensee shall not open his shop before sunrise, nor keep it open after 9 P.M., unless the Collector shall generally or specially authorize his doing so, nor harbour any one in his shop during the night.

14. The licensee shall not sell or give any toddy to any European non-commissioned officer or private or soldier, or to any European or Eurasian camp-follower, or to any member of the families of any of the aforesaid persons, without the permission, in writing, of the Commanding officer, or of some person duly authorized by him in that behalf; nor to any sailor; nor to any sepoy, member of the Police Force, Salt and Abkari officer, or servant of a Railway Company whilst on duty; nor to any European vagrant under escort of the Police; nor to any child under twelve years of age for consumption on the premises; nor shall he sell any toddy on credit.

15. The Collector may direct that the shop, if situated on, or adjacent to, the line of march, shall be closed while a regiment or detachment of European or native soldiers is passing or is encamped in the vicinity.

16. The licensee shall furnish such returns and information as may from time to time be required by the Collector.

17. The distillation of spirits from toddy is absolutely prohibited.

18. The licensee shall not sell any toddy not obtained in the manner specified in condition 3 *supra*, and no ingredients noxious to health shall be put into the toddy either to increase its intoxicating power or for any other reason.

19. The licensee shall not sell toddy below three annas per gallon or three pies per four drams, nor shall he sell or keep for sale toddy at any other place than that specified in the license.

20. The licensee shall not possess or use any measures other than those that may from time to time be prescribed by Government under section 29, clause (*e*) of the Madras Abkari Act, 1886, and shall have such measures tested and stamped by the stamping establishments of the district, if the Collector shall so direct.

21. No foreign liquors or spirits manufactured in the country or country beer or any other liquor than that to which the license relates shall be kept or sold in shops maintained under this license.

22. During the term of the contract the licensee shall not have any interest in the privilege of selling country spirits, opium, or ganja within the town or taluk, as the case may be, in which his shop is situated, or permit any person having any interest in the privilege of selling country spirits, opium, or ganja within the said town or taluk to hold any share or interest in his privilege of vending toddy under this license.

23. Interest upon all moneys due by the licensee shall be payable at the rate of six per centum per annum.

24. All sums payable by the licensee may be deducted from the amount of his deposit or recovered by attachment and sale of his property under any law for the time being in force for the recovery of arrears of Land Revenue.

25. Any sums deducted by the Collector under the powers herein contained from the deposit made by the licensee as security for the performance of the contract shall be replaced by the latter within fifteen days from the receipt of a notice from the Collector informing him of such deductions having been made.

26. In case of any breach of the conditions of the license, either by the licensee, or, with his connivance and privity, by any person in his employment, it shall be competent to the Collector to impose upon the licensee a fine not exceeding the sum of Rs. 10 for every such breach of such conditions, or, at the option of the Collector, to declare the money or Government promissory notes or Postal Savings Bank deposits deposited with him forfeited and to cancel the license and resell the privilege at the risk of the licensee, and all loss thereby caused shall be made good by the licensee. It shall be lawful for the Collector to deduct the amount of all fines imposed under this clause from any sums deposited by the licensee as security for the due performance of the conditions of the license, or to realise the amount of such fines by the disposal of any or all of the Government promissory notes or Savings Bank deposits deposited by the licensee. When a lease is cancelled, the rent for the whole period of the lease shall become due at once.

27. The imposition of a fine or the forfeiture of deposit or the cancellation of license under the last preceding condition shall not be held to prevent the prosecution of any person for any offence which may be committed against the provisions of the Madras Abkari Act, 1886, or other law for the time being in force and relating to the Abkari revenue.

28. If the licensee should be convicted on prosecution before a Magistrate of any offence against the Madras Abkari Act, 1886, or other law for the time being in force and relating to the Abkari revenue, it shall be lawful for the Collector to declare his license forfeited. If the licensee shall be convicted under the Indian Penal Code, such conviction will render him liable to forfeiture of his license, if the offence of which he is convicted be such as, in the Collector's opinion, renders him unfit to hold it.

29. If it comes to the knowledge of the licensee that any person employed by him in the drawing or carriage or sale of toddy commits any breach of the Abkari laws, it shall be the duty of the licensee to report the matter to the Collector and to comply with the directions of the Collector respecting the continued employment of such person. The licensee shall not employ persons convicted under the Indian Penal Code in the carriage or sale of toddy without the Collector's permission to be previously obtained in each case.

30. The Collector reserves to himself the right to grant "occasional licenses" for the sale of toddy on the occurrence of fairs, festivals, &c., in places in the vicinity of which there are no regularly licensed shops. Such licenses shall, however, be issued to the shopkeeper who usually supplies the locality, and their period shall not exceed ten days and the fee to be paid therefor shall be fixed at the discretion of the Collector.

31. The licensee shall be bound by such additional general rules as may be prescribed under the Abkari laws existing at present or which may hereafter be enacted, and shall, on requisition by the Collector or other officer duly authorized by him, deliver up his license for amendment or for the issue of a fresh license accordingly.

Form of Schedule to be published by the Collectors.

Name of town or taluk.	Locality of shops.	Upset price.	Place of sale.	Date and hour of sale.	Officer by whom sale will be conducted.	REMARKS.
1	2	3	4	5	6	7
		RS. A. P.				

Board of Revenue (Separate Revenue), D. D. MURDOCH,
Madras, 3rd July 1894. *Acting Secretary.*

[Reference—Chapter IV, Section 2 (*c*), page 18 of the report.]

ABKARI NOTICE.

No. 3.

NOTICE OF SALE OF TODDY SHOPS UNDER THE TREE-TAX SYSTEM.*

I. Notice is hereby given that the number of shops for the sale of toddy during the twelve months beginning October 1, 1894, and ending September 30, 1895, in the taluks noted in the margin, will be notified by the Collectors in their District Gazettes, and that the right of selling toddy in each of those shops will be put up to public auction at the upset monthly prices, on the dates, at the places and by the officers named by the Collectors, subject to the conditions hereinafter set forth. The limits within which the shops may be established will also be notified by the Collectors, and purchasers will be allowed to open their shops in any place approved by the Collector within those limits.

District.	*Taluk.*
Ganjam ...	... Chicacole.
Nellore ...	... Nellore.
Ditto ...	... Gudur (the portion in the Kistnapatam Circle).
Chingleput	... Conjeeveram.
Ditto ...	... Chingleput.
Ditto ...	... Madurantakam.
Ditto ...	... Tiruvallur.
Ditto ...	... Ponneri.
North Arcot	... Walajapet.
Ditto ...	... Gudiyattam.
Ditto ...	... Arcot.
Ditto ...	... Vellore.
Ditto ...	... Chittoor.
Ditto ...	... Wandiwash.
Ditto ...	... Polur.
Ditto ...	... Arni Division.
South Arcot	... Cuddalore.
Ditto ...	... Chidambaram.
Ditto ...	... Tindivanam.
Ditto ...	... Villupuram.

II. Each bidder at the auction shall deposit the sum of Rs. 50 previous to bidding. Deposits, if tendered, will be received at any time within

* The Collector of Vizagapatam will issue a separate notification for the sale of shops under the tree-tax system in certain towns of the district.

Tanjore ...	... Tanjore.
Do. ...	... Kumbakonam.
Do. ...	... Negapatam.
Do. ...	... Nannilam.
Do. ...	... Mayavaram.
Do. ...	... Shiyali.
Do. ...	... Mannargudi.
Do. ...	... Tirutturaippundi.
Trichinopoly	... Trichinopoly.
Ditto ...	... Musiri.
Ditto ...	... Kulitalai.
Ditto ...	... Udayarpalaiyam.
Ditto ...	... Perambalur.
Madura ...	... Madura.
Do. ...	... Tiruppuvanam Division.
Do. ...	... Sivaganga do.
Do. ...	... Tiruppattur do.
Do. ...	... Melur.
Tinnevelly	... Ambasamudram.
Ditto ...	... Tenkasi.
Coimbatore	... Coimbatore.
Ditto ...	... Erode.
Ditto ...	... Palladam.
Ditto ...	... Karur.
Ditto ...	... Dharapuram.
Ditto ...	... Pollachi.
Salem ...	... Salem.
Do. ...	... Namakal.
Do. ...	... Atur.
Do. ...	... Tiruchengod.
Do. ...	... Hosur.
Do. ...	... Krishnagiri.
Do. ...	... Tiruppattur.

three days previous to the date of sale. In the case, however, of shops, the annual rental of which is expected to be below Rs. 300, the initial deposit may, at the discretion of the Collector, be fixed at two months' rent, calculated with reference to the previous year's sales. In this case such shops will be sold separately from the rest. The shops will be knocked down to the highest bidder above the upset price, subject to formal confirmation of the Collector, who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmation will be tantamount to an acceptance of the bid, unless revised by the Board of Revenue for special reasons, and will be necessary whether the sale be held by the Collector himself or by any other officer appointed by him.

III. The deposit or bid of any person convicted of an offence under the Indian Penal Code will not be accepted by the officer conducting the sale, or by the Collector, if he considers the offence of which the depositor or bidder was convicted to be of such a nature as to render this course advisable.

IV. As soon as the auction is completed, the deposits made by the unsuccessful bidders will be returned to them. As the auction proceeds, the person whose bid is accepted for each shop shall at once deposit a sum equal to half a month's rent for that shop in addition to the deposit required under clause II above. Should he fail to do so, the deposit made by him under clause II will be forfeited, the shop will at once be put up again on the above conditions, and he will be debarred from bidding again for the same or for any other shop.

V. Persons to whom shops have been knocked down and who have made deposits as provided in clauses II and IV shall also, within seven days from the date of the auction, deposit such further sum as with the former deposits will make up an amount equal to two months' rent of each shop knocked down to them, and shall take out licenses on the conditions hereinafter set forth.

VI. On the failure of any person to make deposit under clause V or to take out licenses as aforesaid, the deposit made under clauses II and IV will be forfeited and the shop or shops will be resold at the risk of such person, or will be otherwise disposed of at the discretion of the Collector.

VII. If on enquiry subsequent to sale, but before formal confirmation thereof, the purchaser shall be found to be of doubtful solvency, he may be required to deposit twice the sum prescribed in clause V *supra*, or to get two sureties to execute a security bond for the due payment of all moneys that may become due by him under the terms of the contract. The bond shall be stamped (article 28, schedule I, Act I of 1879) and registered at the expense of the renter if the amount secured exceeds Rs. 1,000.

VIII. Resales effected under clause VI will be at the risk of the defaulting bidder, who will forfeit all gain, and, in the event of a loss by resale, will make good the deficiency between the total amount payable for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the resale. In the latter case, the forfeited deposits will be deducted from the loss arising from the resale, and the remainder, if any, will be recovered from the bidder in the same manner as if it were an arrear of Land Revenue. Should, however, the forfeited deposits be greater than the loss by resale, the whole of such deposits will be credited to Government.

IX. Purchasers at the auction sale or resales shall not be permitted to sell, transfer, or sub-rent their privilege or any portion thereof at will without the consent of the Collector, who will be at liberty to refuse to sanction it.

X. The purchaser of the privilege is liable to the penalties prescribed for breaches of the conditions set forth below, though a formal license may not have been issued to him.

Conditions.

1. The privilege conferred extends only to the sale of toddy.

2. The amount for which the privilege is purchased shall be payable in equal monthly instalments into a Government treasury on or before the fifteenth day of each month, beginning with October 1894. If the deposit made by the licensee under clause V *supra* be in cash, it will be taken in payment of the instalments due in the last two months of the period of the rent. If the deposit is in Government promissory notes or Postal Savings Bank deposits which the licensee wishes to retain, they will be returned to him on payment of the whole of the rental due by him, otherwise they will be sold or disposed of in any other manner and the amount realized taken towards the payment of the instalments due in the last two months of the period of the rent, any balance still due being recovered as if it were an arrear of Land Revenue.

94

3. The licensee may draw the toddy he requires for sale, or may have it drawn, under separate tree-tapping licenses to be obtained under the rules relating to the tree-tax system published by Government, from toddy trees growing on private lands within the tract in which the shop is situated and in which the tree-tax system is in force, or may purchase it from any other licensed toddy shopkeeper within the same tract; but no toddy except that which is the produce of cocoanut, palmyra, date or sago trees, for the tapping of which a license has been issued under the rules abovementioned, shall be kept in the shops, offered for sale, or sold by the licensee. Provided that the licensee shall not in any way meddle with or use cocoanut, palmyra, date or sago trees growing in patta or inam lands, or in backyards, or on land the property of any individual, without the permission of the owner. Provided also that he shall not sell any toddy unless he has also taken out a tree-tapping license under the said rules in his own name or in the name of some person nominated by him for such minimum number of trees as may be prescribed by the Collector. The license shall be liable to be cancelled should the licensee fail to take out a tree-tapping license and open his shop within a reasonable period to be determined by the Collector.

4. The licensee shall have no right to the free use of cocoanut, palmyra, date or sago trees standing on Government waste or porambokelands within or outside the area in which his shop is situated. The right of tapping such tree will be separately sold in auction, and the licensee must make his own arrangements with the renters of such trees. In the case of trees on lands belong to the Public Works Department or the Local Fund Department, the licensee should pay such fees as may be prescribed by those departments or obtain the consent of the person to whom the trees may have been leased. He shall not have any right to the use of trees in reserved forests, except on payment of such fees and on such conditions as may be prescribed by the Forest Department.

5. The licensee shall be responsible to Government for all payments of instalments of fees due on account of tree-tapping licenses granted on his application in his own name or in the names of his nominees under the conditions set forth therein and in the said rules.

6. (i) Failing payment of any of the instalments hereinbefore mentioned, the Tahsildar will immediately proceed to recover the arrears due in any of the methods prescribed by section 28 of the Abkari Act. If it be decided to resell the privileges, the Tahsildar will suspend the defaulter's license and issue notice of resale, and will resell them on the day fixed with effect from the date of the issue of license to the new purchaser. In that case the deposit will be applied to cover arrears due on the loss, if any, by such suspension and resale, and if it should be more than sufficient to do so, the balance will be forfeited. If, however, the deposit should fall short of the arrears due and the loss by resale, the licensee will be responsible for the difference.

(ii) The resale referred to will, however, be subject to formal confirmation by the Collector, who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmation will, unless revised by the Board of Revenue for special reasons, be tantamount to an acceptance of the bid. The accepted bid will represent the amount which is to be paid for the remaining period of the lease for the exclusive privilege.

(iii) If the Collector does not confirm the resale, he may make such other arrangements as may appear advisable for the remainder of the period of the lease, in which case he shall serve a notice on the defaulting licensee informing him of the nature of the arrangements made.

(iv) Any sum due by the licensee under the foregoing clauses of this condition shall be collected under Act II of 1864. No remission or abatement of the rent shall, on any account whatever, be claimable by the licensee.

(v) The licensee shall also, if so required by the Collector, deliver up to the Collector this license and all the tree-tapping licenses which shall have been granted on his application.

7. The licensee shall place the license granted to him in a conspicuous place in the shop which shall be located in a decent shed or building. The room or rooms used for the shop shall always be separate from the shopkeeper's dwelling-house, whether they be under the same roof or not. If there is a door of communication between the shop and any adjoining premises, it must be kept locked at night.

8. The licensee shall fix in a conspicuous part of the front of his shop a signboard on which his name, the number of his license, and the price of the toddy sold by him shall be legibly inscribed in the vernacular language of the district or part of the district in which the shop is situated.

9. The licensee shall maintain a sufficient supply of toddy in his shop, which shall be kept open every day when trees from which it is supplied are being tapped.

10. The licensee shall prevent all drunkenness or disorder or gaming within his shop, and shall not allow persons suffering from leprosy or other contagious diseases to conduct sales therein.

11. The licensee shall not harbour robbers or thieves or riotous persons, but, on the contrary, shall give intimation to the nearest Magistrate or Police officer as to any such persons who may resort to his shop.

12. The licensee shall not receive any grain, jewels, goods, wearing apparel, or other property in barter or in pawn for toddy, but, on the offer of any such, shall give information to the nearest Magistrate or Police officer.

13. The licensee shall not allow any quantity of toddy exceeding three reputed quarts (one-half of a gallon), or such other quantity as may hereafter be prescribed in this behalf, to be removed by any individual at one time from his shop, on any pretence whatever, without a valid permit.

14. The licensee shall not open his shop before sunrise nor keep it open after 9 P.M., unless the Collector shall generally or specially authorize his doing so, nor harbour any one in the shop during the night.

15. The licensee shall not sell or give any toddy to any European non-commissioned officer or private or soldier, or to any European or Eurasian camp-follower, or to any member of the families of any of the aforesaid persons, without the permission, in writing, of the Commanding officer or of some person duly authorised by him in that behalf; nor to any sailor; nor to any sepoy, member of the Police Force, Salt and Abkari officer, or servant of a Railway Company whilst on duty; nor to any European vagrant under escort of the Police; nor to any child under twelve years of age for consumption on the premises; nor shall he sell any toddy on credit.

16. The Collector may direct that the shop, if situated on, or adjacent to, the line of march, shall be closed while a regiment or detachment of European or native soldiers is passing or is encamped in the vicinity.

17. The licensee shall furnish such returns and information as may from time to time be required by the Collector.

18. The distillation of spirits from toddy is absolutely prohibited.

19. No ingredients noxious to health shall be put into the toddy either to increase its intoxicating power or for any other reason.

20. The licensee shall not sell toddy below four annas per gallon or one pie per dram, nor shall he sell or keep for sale toddy at any other place than that specified in the license.

21. The licensee shall not possess or use any measures other than those that may from time to time be prescribed by Government under section 29, clause (*e*), of the Madras Abkari Act, 1886, and shall have such measures tested and stamped by the stamping establishments of the district, if the Collector shall so direct.

22. No foreign liquors or spirits manufactured in the country or country beer or any other liquor than that to which the license relates shall be kept or sold in shops maintained under this license, unless under separate licenses for such excepted liquors.

23. During the term of the contract the licensee shall not have any interest in the privilege of selling country spirits, opium, or ganja within the taluk in which his shop is situated, or permit any person having any interest in the privilege of selling country spirits, opium, or ganja within the said taluk to hold any share or interest in his privilege of vending toddy under this license.

24. Interest upon all moneys due by the licensee shall be payable at the rate of six per centum per annum.

25. All sums payable by the licensee may be deducted from the amount of his deposit, or recovered by the attachment and sale of his property under any law for the time being in force for the recovery of arrears of Land Revenue.

26. Any sums deducted by the Collector under the powers herein contained from the deposit made by the licensee as security for the performance of the contract shall be replaced by the latter within fifteen days from the receipt of a notice from the Collector informing him of such deductions having been made.

27. In case of any breach of the conditions of the license, either by the licensee or, with his connivance and privity, by any person in his employment, it shall be competent to the Collector to impose upon the licensee a fine not exceeding the sum of Rs. 10 for every such breach of such conditions, or, at the option of the Collector, to declare the money or Government promissory note or Postal Savings Bank deposits deposited with him forfeited and to cancel the license and resell the privilege at the risk of the licensee, and all loss thereby caused shall be made good by the licensee. It shall be lawful for the Collector to deduct the amount of all fines imposed under this clause from any sums deposited by the licensee as security for the due performance of the conditions of the license, or to realize the amount of such fines by the disposal of any or all of the Government promissory notes or Postal Savings Bank deposits deposited by the licensee. When a lease is cancelled, the rent for the whole period of the lease shall become due at once.

28. The imposition of a fine or the forfeiture of deposit or the cancellation of license under the last preceding condition shall not be held to prevent the prosecution of any person for any offence which may be committed against the provisions of the Madras Abkari Act, 1886, or other law for the time being in force and relating to the Abkari revenue.

29. If the licensee should be convicted on prosecution before a Magistrate of any offence against the Madras Abkari Act, 1886, or other law for the time being in force and relating to the Abkari revenue, it shall be lawful for the Collector to declare his license forfeited. If the licensee shall be convicted under the Indian Penal Code, such conviction will render him liable to forfeiture of his license, if the offence of which he is convicted be such as, in the Collector's opinion, renders him unfit to hold it.

30. If it comes to the knowledge of the licensee that any person employed by him in the drawing or carriage or sale of toddy commits any breach of the Abkari laws, it shall be the duty of the licensee to report the matter to the Collector and to comply with the directions of the Collector respecting the continued employment of such person. The licensee shall not employ persons convicted under the Indian Penal Code in the carriage or sale of toddy without the Collector's permission to be previously obtained in each case.

31. The Collector reserves to himself the right to grant "occasional licenses" for the sale of toddy on the occurrence of fairs, festivals, &c., in the vicinity of which there are no regularly licensed shops. Such licenses shall, however, be granted to shopkeepers who supply the locality, and their period shall not exceed ten days and the fee to be paid therefor shall be fixed at the discretion of the Collector.

32. The licensee shall be bound by such additional general rules as may be prescribed under the Abkari laws existing at present or which may hereafter be enacted, and shall, on requisition by the Collector or other officer duly authorized by him, deliver up his license for amendment or for the issue of fresh license accordingly.

Form of Schedule to be published by the Collectors.

Name of taluk.	Locality of shops.	Upset price.	Place of sale.	Date and hour of sale.	Officer by whom sale will be conducted.	REMARKS.
1	2	3	4	5	6	7
		RS. A. P.				

Board of Revenue (Separate Revenue), Madras, 3rd July 1894.

D. D. MURDOCH,
Acting Secretary.

[*Reference—Chapter VI, Section 2, page 34 of the report.*]

NOTIFICATION.

Ootacamund, June 29, 1894.

No. 349.—Under section 24 of the Madras Abkari Act, 1886, and in exercise of all other powers enabling him in this behalf, the Right Hon'ble the Governor in Council is pleased to prescribe the following rules for the issue, &c., of licenses under section 12 of the said Act for the tapping of toddy-producing trees and for the drawing of toddy therefrom to have effect in the following local areas from the 1st day of October 1894:—

(1) The Chicacole taluk of the Ganjam district.

(2) The Sarvasiddhi taluk, the Palkonda taluk, except the Agency villages, and the zamindari divisions of Vizagapatam, Bimlipatam, Anakapalle, Vizianagram and Chipurupalle of the Vizagapatam district.

(3) The whole of the ordinary tracts of the Godavari district and the following villages of the Agency tracts:—

Rajahmundry Taluk.

1. Peda Bhimpalli.
2. Nellipudi.
3. Molleru.
4. Ramachandrapuram.
5. Purushottapatnam.
6. Indukurupeta.

Yernagudem Taluk.

7. Ballipadu.
8. Venkatayapalem.
9. Cherukumilli.
10. Jagannadhapuram.
11. Pochavaram (with its hamlets).
12. Tupakulagudem.
13. Taduvaya.
14. Parimpudi.

Yernagudem Taluk—contd.

15. Ragulapalli.
16. Ayyavari Polavaram.
17. Polavaram.
18. Pattisam.
19. Gutala (with six hamlets).
20. Saggonda.
21. Dondapudi.
22. Palacherla Rajavaram.
23. Srinivasapuram.
24. Pallipudi.
25. Ramanujapuram.
26. Kristnapuram.
27. Tadipudi.
28. Bayyanagudem (with hamlets).
29. Saripalli.
30. Jangareddigudem.
31. Gangolu (with hamlets).

(4) The Bandar, Repalle, Bapatla, Gudivada, Nuzvid, Guntur and Bezwada taluks and the Munagala and Lingagiri zamindaris of the Nandigama taluk of the Kistna district.

(5) The Nellore and Gudur taluks of the Nellore district.

(6) The Madras Town Circle consisting of the Madras Town and the Saidapet taluk of the Chingleput district.

(7) The rest of the Chingleput district.

(8) The Walajapet, Gudiyattam, Arcot, Vellore, Chittoor, Wandiwash and Polur taluks and the Arni division of the North Arcot district.

(9) The Cuddalore, Chidambaram, Tindivanam and Villupuram taluks of the South Arcot district.

(10) The Tanjore, Kumbakonam, Negapatam, Nannilam, Mayavaram, Shiyali, Mannargudi and Tirutturaippundi taluks of the Tanjore district.

(11) The Trichinopoly district.

(12) The Madura and Melur taluks, the Sivaganga, Tiruppattur and Tirupuvanam divisions of the Madura district.

(13) The Ambasamudram and Tenkasi taluks of the Tinnevelly district.

(14) The Coimbatore, Erode, Palladam, Karur, Dharapuram and Pollachi taluks of the Coimbatore district.

(15) The Salem, Namakkal, Atur, Tiruchengod, Hosur, Krishnagiri and Tiruppattur taluks of the Salem district.

(16) The whole of the Malabar district except the Wynaad taluk, Anjengo, Tangacheri, the seventeen outlying pattoms of British Cochin and the Attapadi valley.

(17) The South Canara district.

Tree-tapping licenses shall be issued on the application—

(*a*) of licensed toddy shopkeepers in areas in which the toddy shops are sold by auction or licensed separately;

(*b*) of the persons to whom the exclusive privilege of the supply of country spirits in the Avinigadda division of Bandur taluk of Kistna, in the Chirakkal, Kottayam, Kurumbanat, Calicut, Ernad, Walavanad, Palghat and Ponnani taluks of Malabar and in the Mangalore town farm of South Canara has been granted;

(*c*) of the persons having the exclusive right of manufacture and vend of country spirits in British Cochin and that of manufacture and supply in the manufacturing areas of South Canara;

(*d*) of tappers on their own application in South Canara district, provided it is accompanied by an application for permit for the transport of the toddy drawn to some particular shop or distillery, and that the latter application is countersigned or acknowledged to be correct by the shopkeeper or distiller to whose shop or distillery the toddy is to be taken;

(*e*) of persons having the right of manufacture and vend of country spirits or toddy in the tracts of Godavari above referred to and in the Munagala and Lingagiri zamindaris in the Nandigama taluk of Kistna; of manufacture and vend of country spirits in the Repalle and Bapatla taluks and the rural parts of the Bandur taluk (Avanigadda division excepted) of Kistna; or of manufacture and vend of toddy in the tracts of the Vizagapatam district above mentioned and in the Guntur taluk of Kistna;

(*f*) of tree-owners for not more than five trees for the drawing of toddy required for domestic consumption, but not for sale.

In cases (*a*), (*b*), (*c*), and (*f*) the licenses may be issued in the name of the applicant himself or of his nominees, and in case (*d*) in the name of the applicants only. If the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail in any area should be granted to any person, tree-tapping licenses will be issued only on the application of such grantee.

2. Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Inspector of the Salt and Abkari Department in charge of the Circle. Forms may be obtained from the Salt and Abkari Inspectors and from all Tahsildars and Deputy Tahsildars in the abovementioned local areas. They must bear a court-fee stamp of one anna and must contain the certificate of a Treasury or Sub-Treasury Officer that the fees (or the first instalment thereof, as the case may be) due on account of the trees which it is desired to tap have been paid. In the town of Madras such fees or instalment thereof should be tendered with the application.

Applications for tree-tapping licenses in the South Canara district should be countersigned by the owner of the trees intended to be marked in token of his consent.

3. The Collector may also empower heads of villages to receive such fees and to grant receipts therefor, which must be produced with the application form to the Inspector.

4. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed in such licenses to be tapped.

5. On receipt of an application, the Inspector will at once take steps for the marking of the trees by an officer superior in rank to a petty officer and for the issue of the license.

6. Collectors may, subject to the order of the Commissioner of Salt, Abkari and Separate Revenue, from time to time prescribe the minimum number of trees for which licenses will be granted and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

7. No trees shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree, until the tree has been marked by the proper officer. But the preparation of the spathes for the drawing of toddy is permitted as soon as the fee (or the first instalment thereof, as the case may be) has been paid, a receipt has been obtained and the application in the prescribed form has been delivered to the Inspector; or when the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail has been granted on written authority obtained by the tapper from the grantee, provided that such written authority shall not be so granted before an application for the issue of a license in the name of a tapper has been delivered to the Inspector.

8. For palmyra and date trees tree-tapping licenses shall be annual, that is, in force from 1st October or any subsequent date to the 30th September immediately following, and for cocoanut and sago trees they shall be half-yearly, that is, in force from 1st October or any subsequent date to the 31st March immediately following, and from 1st April or any subsequent date to the 30th September immediately following.

9. The following shall be the fees payable on account of each tree, for the tapping of which a license is applied for. No fee will, however, be levied from the contract supplier of the Malabar district referred to in clause (*b*), rule 1 *supra*, on account of trees for distillery use which will be marked tax free:—

Kind of trees.	Rates of tree-tax per tree— In the South Canara district.	In the Madras Town Circle.	In the other tracts named in the preamble to these rules.	For what period.
1	2	3	4	5
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Cocoanut palms	0 12 0	3 0 0	1 8 0	For each half-year as defined in rule 8 above.
Sago palms	1 8 0	4 8 0	3 0 0	
Palmyra or date palms ...	0 12 0	2 0 0	1 0 0	For the whole year as defined in rule 8 above.

10. The fees payable on account of any license issued under these rules shall be payable in the following instalments, unless the Commissioner of Salt, Abkari and Separate Revenue shall otherwise direct. Provided that if the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail shall have been granted to any person under the orders of Government, the instalments by which such fees shall be payable shall be regulated by the conditions of such grant:—

Period within which the license is applied for.	Proportion of tree-tax to be paid at the time of application for license.	Instalments by which the remainder is to be paid.
1	2	3
	In the case of half-yearly fees.	
Between 1st October and 31st December and 1st April and 30th June in any year.	One-half	The other half to be paid in the following months of February and August, respectively.
Between 1st January and 31st March and 1st July and 30th September in any year.	The whole	None.
	In the case of annual fees.	
Between 1st October and 31st December in any year.	One-half	The other half to be paid in the following month of February.
Between 1st January to 30th April in any year.	One-half	The other half to be paid in the second month following the application for the license.
Between 1st May to 30th September in any year.	The whole	None.

11. Every instalment of tree-tax shall be paid on the first day of the month in which it falls due.

12. For the convenience of applicants applications will be received, trees will be marked, and licenses will be issued during the fifteen days immediately preceding any annual or half-yearly period as defined in rule 8 to take effect from the commencement of such period, provided that no toddy shall be drawn except during the currency of such license.

13. All toddy drawn under the tree-tapping licenses granted in accordance with these rules shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to a distillery or a licensed toddy shop under a general transport permit, which will be granted gratis by the Inspector. In the South Canara district when a licensee desires to change the shop, or distillery, to which his toddy is to be taken, the permit will be amended on application and on prepayment of two annas in addition to the court-free stamp of the value of one anna to be affixed to the application. No toddy drawn under these rules shall be sold otherwise than to licensed distillers or shopkeepers except at a regularly licensed shop. Tree-foot sales or sales in the open are absolutely prohibited.

14. Between sunset and sunrise no toddy shall be kept by a person holding a license under these rules in the garden or field on which stand the trees which he is licensed to tap, except the freshly-drawn toddy contained in the pots attached to the spathes of the trees which he is licensed to tap; provided that the Commissioner of Salt, Abkari and Separate Revenue may, on sufficient cause being shown, relax the restriction in any local area.*

* In the Madras Town Circle palmyra and date toddy may be drawn as early as 4 A.M.

E. GIBSON,

Acting Secretary to Government.

[Reference—Chapter II, Section 6, page 10 of the report.]

RESOLUTION—dated 12th May 1894, No. 173.

The Board begs to submit, for the information of Government, a statement showing the results of observation of the yield of the different kinds of palm trees made during the year ending 30th September 1893.

2. Subjoined is a statement showing the estimated quantity and the average duration of the yield of cocoanut, palmyra, date and sago palms in certain selected localities in the Presidency:—

Circle.	Locality.	Cocoanut. Average period of yield in a season.	Cocoanut. Average quantity of yield per tree in a season.	Date. Average period of yield in a season.	Date. Average quantity of yield per tree in a season.	Palmyra. Average period of yield in a season.	Palmyra. Average quantity of yield per tree in a season.	Sago. Average period of yield in a season.	Sago. Average quantity of yield per tree in a season.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
		Days.	Gals.	Days.	Gals.	Days.	Gals.	Days.	Gals.	
Penuguduru ...	Jagannaikpur factory ...	...	...	...	...	36	15	...	...	Tests were made throughout the season.
Mogalturru ...	Mogalturru factory ...	...	...	...	...	32	13	...	...	
Manginapudi ...	Manginapudi factory, ...	...	...	...	...	40	20	...	...	
Nizampatam ...	Nizampatam factory ...	...	...	45	33	44	30	...	...	
Kanuparti ...	Chinna Ganjam factory ...	...	...	...	...	32	13	...	...	
Covelong ...	Covelong factory ...	...	...	...	...	42	12	...	...	
Vattanam ...	Tiruvadanai ...	...	...	...	...	93	40	...	...	
Morekolam ...	Morekolam factory ...	...	...	...	...	53	27	...	...	
......	Mutturagunadapatnam factory.	...	...	...	...	74	16	...	...	
Tuticorin ...	Arasadi factory ...	...	...	...	...	83	67	...	...	
Kuttanguli ...	Nanguneri ...	...	...	...	...	96	27	...	...	
Ganjam ...	Ganjam factory ...	...	...	12	5	...	...	...	...	Tests were made only during a portion of the season (half-year).
Calingapatam ...	Calingapatam factory ...	...	...	33	11	...	...	...	...	
Karasa ...	Peda Gantyada factory. ...	...	...	56	26	...	...	...	...	
Penuguduru ...	Jagannaikpur factory ...	...	...	31	17	...	...	...	...	
Mogalturru ...	Mogalturru factory ...	...	...	43	15	40	17	...	...	
Manginapudi ...	Manginapudi factory ...	...	...	39	13	...	...	...	...	
Nizampatam ...	Nizampatam factory ...	...	...	31	18	40	38	...	...	
Krishnapatnam	Dugarajpatnam ...	...	...	...	...	33	18	...	...	
Madras ...	XIII Pursewakam range	145	25	...	...	...	...	...	...	
......	VII Ambathur range ...	...	...	32	27	37	57	...	...	
Covelong ...	Covelong factory, &c. ...	80	20	...	...	58	17	...	...	
Ennore Circle ...	Pulidiwak factory ...	88	20	...	...	...	...	...	...	
Salem ...	Suramangalam distillery...	168	37	...	...	...	...	...	...	
......	Coimbatore distillery ...	159	42	...	...	...	...	...	...	
Cuddalore ...	Cuddalore factory ...	145	28	...	...	...	...	...	...	
......	Kumblimedu factory ...	130	25	...	...	...	...	...	...	
Negapatam ...	Negapatam factory ...	170	36	...	...	...	...	...	...	
Adirampatnam	Adirampatnam factory ..	...	...	...	...	36	14	...	...	
......	Kuttumavadi factory ...	118	12	...	...	...	...	...	...	
Vattanam ...	Tiruvadanai ...	...	...	...	...	45	22	...	...	
Tuticorin ...	Levingepuram factory ...	...	...	...	...	76	43	...	...	
......	Arasadi factory ...	...	...	...	...	92	63	...	...	
Kuttanguli ...	Nanguneri ...	...	...	...	...	81	33	...	...	
Tinnevelly ...	Tachanallur distillery ...	...	...	...	...	60	38	...	...	
Mangalore ...	Mangalore distillery ...	90	18	...	...	...	...	110	55	
Chirakkal ..	Tellicherry ...	122	24	...	...	...	...	...	...	

The several circles in which the tests were conducted will be dealt with *seriatim*.

3. *Ganjam Circle.*—The yield of date palms was tested near the Ganjam factory in the mornings only, as toddy is not drawn in the evening in this circle. The average duration and the quantity of yield ascertained are far from satisfactory. The low yield in the case of some of the trees observed is attributed to their having been tapped every year for some years.

4. *Calingapatam Circle.*—In this circle toddy is drawn both in the morning and in the evening. The date trees observed near the Calingapatam factory and in the Chicacole town and its suburbs yielded about 11 gallons during an average period of yield of 33 days. The poor yield is attributed partly to the barrenness of the soil and partly to the carelessness or incompetence of the toddy-drawers.

5. *Karasa Circle.*—Date trees were tested in the prescribed site in the mornings only. The yield, viz. 33·82 gallons per tree for a period of 68 days, during the first half-year is suspiciously high; the results obtained during the second-half, viz. 17·30 gallons, may be regarded as fairly accurate. From the figures furnished it is noted that here as elsewhere the yield of female date palms is more copious than that of male, and the average duration of their yield is also longer. It is observed also that in this circle a female date tree has yielded as much as 69·73 gallons and a male 50·61 gallons.

58

6. *Penuguduru Circle.*—The tree tests were as usual conducted in the vicinity of the Jagannaikpur factory and were made in the mornings only. Nine male palmyras were observed continuously during the season; the yield of 15 gallons per tree is far below the average ascertained in previous years. A group of date trees also was observed during the year, 18 in the first-half and 19 in the second. The average yield of 17·33 gallons per tree for 31 days may be accepted.

7. *Mogalturru Circle.*—Of the 20 palmyras observed during the first-half of the lease, only 13 trees continued to yield throughout the season; their yield, viz. 13·45 gallons, compares unfavourably with that recorded in the case of the remaining 7 trees, viz. 17·18 gallons. In addition to these, 14 dates in the first half-year and 31 in the second-half were tested, the results of which may be taken as fairly reliable.

8. *Manginapudi Circle.*—In this circle 3 male and 2 female palmyras were regularly observed during the whole season on all the days they yielded. The tests were conducted in the morning. Although the period of yield is short, the yield of 20·30 gallons per tree approaches the average ascertained elsewhere in the Presidency. The date palms selected commenced to yield only in December 1892 and continued to yield till the end of March 1893. The comparatively small yield of 13·49 gallons per tree is attributed to unusually heavy rains.

9. *Nizampatam Circle.*—Only 6 palmyra trees were under observation during the first half-year; the tests of these were continued in the second half-year also. The average yield of 30 gallons per tree for the season is normal. A few fresh palmyras also were observed in the second half-year; the yield per tree, viz. 37·74 gallons, is much above the average; it is probably due to the fact that all the trees selected were females. The reported yield of P. 37, viz. 60·44 gallons during a period of 51 days, is remarkably high.

Thirteen date trees were tested regularly throughout the season; the average yield of 33 gallons per tree is fair. In addition to these, 5 date trees were observed during the first-year; the trees are reported to have yielded for an average period of 31 days.

10. *Kanuparti Circle.*—Only palmyra trees were observed in this circle. The trees commenced to yield in March and continued to yield for a short period during the second half-year. The poor yield, viz. 13·45 gallons, is attributed by the Inspector to the sandy and dry nature of the soil.

11. *Krishnapatnam Circle.*—The Inspector reports that date palms were not tapped near the Dugarazpatnam factory, the prescribed centre for observation, and therefore no tests with such trees could be made. A group of 8 male palmyras were observed in the first half-year. The yield of 15 gallons per tree is good. In the second-half a set of 18 female palmyra trees was tested; the average yield reported, viz. 20·54 gallons, may be considered fairly accurate.

12. *Madras Town Circle.*—In the Pursewakam range No. XIII a fresh set of cocoanut palms was under observation during each half-year. The trees are reported to have yielded for an average period of 145 days. The yield of 21·74 gallons and 28·69 gallons for the first and second half-years respectively may be regarded as satisfactory. In addition to these, palmyra and date palms were observed in No. VII range during the second half-year. The palmyras selected were all females. The average yield per tree, viz. 57·42 gallons, is remarkably high and should be tested by further experiment.

Three sets of date trees were under observation. The quantity of yield in each case may be regarded as fairly accurate. It is reported that toddy is drawn from cocoanut and palmyra trees twice a day, and from date trees usually on alternate days and in rare cases daily. It is remarked that "the yield of palmyra trees is very uncertain; it is greatest during the hot season, while a light drizzle spoils the spathes and diminishes the yield of toddy."

13. *Covelong and Ennore Circles.*—No tests were instituted during the first three months of the year under report. One male and five female palmyras were observed during the season; the average duration and quantity of yield recorded are very unsatisfactory. The yield of 17·49 gallons for a palmyra in the case of trees observed during the first half-year only is fair. As cocoanut palms were not tapped in tracts adjacent to the Covelong factory, the Assistant Commissioner, Chingleput Subdivision, was requested to arrange for their being observed in other localities. Accordingly a set of 10 cocoanut trees was under observation near Vadasamanjeri from July till September, when the trees ceased to yield. In addition to this, tests were made on 12 cocoanut trees near the Pulidiwak factory in the Ennore Circle during the second half-year. It is reported that the trees were tapped in the month of June, and that they were regularly observed after that. The yield of 20 gallons for 88 days per cocoanut tree is normal.

14. *Bellary Circle.*—No trees were under observation. Tree tests have been ordered to be revived where there are facilities for them.

15. *Salem Circle.*—A fresh set of cocoanut palms was observed during each half-year. The average yield of 37 gallons for a half-year may be regarded as satisfactory. The yield was tested only in the mornings. No palmyras could be kept under observation, as they were not available near the Suramangalam distillery.

16. *Coimbatore Circle.*—Two groups of cocoanut palms of 10 trees each were chosen for observation in the first half-year. The yield of 49 gallons per tree for 175 days is fair. In the second half-year those had to be given up, as they ceased to yield, and 10 fresh trees were selected. The average yield of 29·27 gallons per tree for 127 days may be accepted. Toddy is drawn only once in the mornings. It is reported that only cocoanut palms were procurable for observation near the prescribed locality.

17. *Cuddalore Circle.*—A fresh set of cocoanut trees was under observation during each half-year near the Cuddalore and Kumblimedu factories. The yield of 35·89 and 20·56

gallons per tree in the former in the first and second half-years, respectively, may be regarded as fairly accurate. The smaller yield of the trees observed in the second half-year is reported to be due to want of rain and to the dry nature of the soil. The tests were conducted both in the morning and evening. The number of days on which trees were observed is satisfactory. In the Kumblimedu factory 10 cocoanut trees were tested during each half-year. Toddy is drawn in the mornings only, which accounts for the low yield ascertained.

18. *Negapatam Circle.*—The yield of a cocoanut palm for a half-year, viz. 36 gallons, is good. The trees are reported to have yielded for an average period of 170 days.

19. *Adirampatnam Circle.*—A fresh set of palmyra trees was observed near the Adirampatnam factory during each half-year. The yield of 14·61 gallons for a half-year may be considered fairly accurate. The tests were not made as frequently as they should have been. The average yield of cocoanut palms observed near the Kattumavadi factory is remarkably small.

20. *Vattanam Circle.*—Of the palmyras kept under observation only three continued to yield throughout the season. The yield of 40 gallons per tree for a season is above the average.

21. *Morekolam Circle.*—Only a few of the palmyras selected were observed during the whole season. The yield was tested in the mornings only. The average duration and quantity of yield in the case of the trees observed near the Morekolam factory, viz. 27 gallons for a season, may be accepted; but the reported yield of a palmyra at Mutturagunadapatnam for a season, viz. 16·25 gallons, must be regarded as unsatisfactory.

22. *Tuticorin Circle.*—Tests were instituted near the Levingepuram and Arasadi factories. In the former, palmyras were under observation during the second half-year. The yield of female palmyras is very high, which is reported to be due to their continuous yield. Some of the trees commenced to yield in April and the rest in May. The yield of 42·82 gallons for a half-year is high, which is due to the fact that the greater portion of the trees selected were female. The yield of palmyra trees observed near the Arasadi factory is remarkably high and must be tested by further experiment.

23. *Kuttanguli Circle.*—Only two palmyras were tested during the whole season. The yield of 26·66 gallons per tree is reasonable. The average outturn of female palmyras observed in the second half-year was 32·83 gallons.

24. *Tinnevelly Circle.*—No tests were made in the first half-year, as no palms were available near the Tachanallur distillery. The average yield of the palmyra trees selected in the second half-year, viz. 38 gallons for a period of 54 days, may be considered fairly accurate, inasmuch as the trees are reported to have been situated in the midst of well-irrigated paddy fields. The yield was tested both in the morning and in the evening.

25. *Mangalore Circle.*—The yield of a cocoanut palm for a half-year, viz. 18 gallons, cannot be accepted as accurate, considering the results arrived at in previous years. Ten sago palms were observed in this circle during the second half-year, and the average yield per tree was 54·61 gallons for 113 days. The number of days on which the sago and cocoanut palms are reported to have been observed is not satisfactory, considering the average duration of yield.

26. *Tellicherry Circle.*—Ten cocoanut trees were observed during the second half-year; the yield of 23·91 gallons is poor for the locality. Tests were made irregularly and at long intervals. The Assistant Commissioner, Calicut Subdivision, has been requested to arrange for tests being made in tracts adjacent to the Parli, Korapuzha, and Chavakkat distilleries also.

[Reference—Chapter IV, Section 11, page 23 of the report.]

Statement showing the various systems in force at the close of 1893-94 in each district for the manufacture and sale of country spirits and toddy.

District.	Country spirits.	Toddy.
1	2	3
[Ga]njám— (a) Ordinary tracts ...	Supply is under the contract distillery system. The privilege of sale is separately sold by auction in small areas, except in the towns of Berhampur, Gopalpur, Chicacole, and Parlakimedi, the number of vend areas being 35. The shops in the excepted towns are separately sold.	The shops in the Chicacole taluk and in the towns of Gopalpur, Ichchhápuram, Baruva, Chatrapur, Aska, and Russellkonda are sold separately. In the rest of the ordinary tracts the privilege of sale is disposed of by auction, the district being divided into 31 rent areas.
(b) Agency tracts ...	The Khonds are allowed to distil spirits free for home consumption, &c., but not for sale. For the supply of others than Khonds a fixed number of distilleries is allowed for each muttah, licenses being granted to persons nominated by heads of villages on payment of an annual fee of Rs. 10. Uriya Sundics are also allowed to distil subject to an annual license fee of Rs. 30, the privilege in a few selected localities being sold by auction. In the 122 agency villages to which the Abkári Act was extended in July 1893, the contract distillery supply system is in force, the tract being divided into 3 vend areas.	Toddy is left free.

District.	Country spirits.	Toddy.
1	2	3
Vizagapatam— (a) Ordinary tracts ...	Supply is under the contract distillery system. The privilege of sale is separately sold by auction by fixed areas, except in the towns of Vizagapatam, Bimlipatam, and Vizianagram, where the shops are sold independently. The number of vend areas is 21.	The tree-tax system is in force in the Sarvasidhi taluk, the Palkonda taluk except the Agency villages, the zamindary division of Chipurupalle and in the rural parts of the zamindary divisions of Anakápalle, Vizagapatam, Bimlipatam and Vizianagram, the exclusive privilege of sale being sold by auction by fixed areas, while in the towns of Vizagapatam, Bimlipatam, Anakapalle, and Vizianagram the shops are sold separately under the same system. The number of rent areas in tree-tax tracts is 20, and in other tracts, where the ordinary renting system is in force, 15.
(b) Agency tracts ...	The exclusive privilege of manufacturing and selling country spirits in the Gunupur, Koraput, and Golgonda rent areas is leased out from year to year. In the remaining Agency tracts the arrack revenue is directly managed by Government.	Toddy is left free.
Godávari— (a) Ordinary tracts ...	The exclusive privilege of manufacture and sale is disposed of by auction in small areas, subject to the payment of tree-tax on the trees from which toddy is drawn for distillation. The district is divided into 82 arrack rent areas, the number of stills in each being limited.	The tree-tax system is in force in the whole district, and the exclusive privilege of sale is sold by auction by fixed areas, except in the towns of Cocanada, Rajahmundry, Ellore, Dowlaishweram, Amalapuram, Achanta, Palakole, Narsapur, Mandapeta, Samalkot, Tallaveru, Peddapur, Pithapuram, and Tuni, where the shops are sold separately. The number of rent areas is 113.
(b) Agency tracts ...	The exclusive privilege of manufacture and sale in 31 villages of the Yernagúdem and Rajahmundry taluks is disposed of by auction under the tree-tax system together with that in the adjoining rent areas of the taluk. In the Telaga villages of the Bhadráchalam taluk the monopoly of manufacture and sale of spirits made from the *ippa* or *mówha* flower is leased out by auction. In the Koya and Reddi villages of the taluk, the right to manufacture spirits for domestic consumption, but not for sale, is leased out to the villagers collectively for lump sums.	The tree-tax system is in force in 31 Agency villages of the Yernagúdem and Rajahmundry taluks. These villages are included in the adjoining farms, and the exclusive privilege of sale is disposed of by auction conjointly with them. Toddy is left free in other tracts.
Kistna— (a) Guntúr taluk... Sattenapallee „ Narasaraopet „ Vinukonda „ Palnad „ Nandigáma „ Bezwada „ Gudiváda „ Nuzvid division. Vissannapéta „ Masulipatam town.	The supply is under the contract distillery system. The privilege of sale is sold by auction by fixed areas except in the towns of Guntúr, Bezwada, Masulipatam, Jaggayyapéta, Vinukonda, Narasaraopet, Nuzvid, Nandigáma and Gudivada, where the shops are separately leased. The number of rent areas is 36.	The tree-tax system is in force in Bandur, Répalle, Bapatla, Nuzvid, and Gudiváda taluks, the shops being sold separately. In the Bezwada taluk, Vissannapéta division, Nandigáma taluk, except the Munagala and Lingagiri zamindaris, and in the towns of Guntúr, Mangalagiri, Sattenapalle, Phirangipuram, Achanpet, Krósúru, Dáchepalle, Timmurukod, Narasaraopet and Vinukonda, the shops are sold separately under the ordinary renting system, while the exclusive privilege of sale in the rest of the district is disposed of by auction by fixed areas (17 in number).
(b) Bápatla taluk ... Pandur taluk (except Masulipatam town). Répalle taluk.	The exclusive privilege of manufacture and sale is disposed of by auction in small areas, except in the towns of Gudur and Pedana, where the shops are sold separately, subject to the payment of tree-tax upon the trees from which toddy is drawn for distillation. The number of rent areas is 421.	
Nellore	Supply is under the private distillery system. Shops are separately sold in the towns of Nellore, Gudur, Kota, and Ongole. The rest of the district is divided into 39 rent areas, the exclusive privilege of sale in each of which is put up to auction every year.	The shops in the Nellore taluk and in the portion of the Gudur taluk comprised in the Krishnapatnam circle are separately leased under the tree-tax system, while those in the *Kávali* taluk and the remaining portion of the Gudur taluk and in the towns of Ongole and Venkatagiri are separately sold under the ordinary renting system. The rest of the district is divided into 36 rent areas, the exclusive privilege of sale in each of which is sold by auction every year.
Cuddapah	The district is under the private distillery supply system. The shops in Cuddapah town are separately leased. The rest of the district is divided into 41 vend areas.	The shops in the Cuddapah taluk and in the towns of Proddatur, Jammalamadugu, Vayalpad, and Madanapalle are separately sold, while the rest of the district is divided into 36 rent areas, the privilege of sale in each of which is sold by auction every year under the ordinary renting system.
Anantapur	The whole district is under the private distillery supply system. The shops in the towns of Anantapur, Gooty, Uravakonda, Tadpatri, and Dharmavaram are sold separately. The rest of the district is divided into 24 vend areas, the privilege of sale in each of which is sold by auction every year.	All the shops in the district are leased separately.
Bellary	Supply is under the private distillery system. Shops are separately sold in the towns of Bellary, Kudatini, Siruguppa, Hospet, Hosúr, Daróji, Kampli, Tórnagallu, Gadiganúru, Pápináyakanahalli, Adóni, Kósgi, and Yemmiganúru. The rest of the district is divided into 27 vend areas.	The shops in the towns of Bellary, Siruguppa, Kudatini, Hospet, Adóni, Yemmiganúru, Kósgi, Rayadrug, and Kanekallu are under the separate sale system. The rest of the district is divided into 70 rent areas, the privilege of sale in each of which is sold by auction every year under the ordinary renting system.

District.	Country spirits.	Toddy.
1	2	3
Kurnool— (a) Ramallakot taluk... Nandikotpur „ Koilkuntla „ Pattikonda „ Nandyal „ Sirvel „	These taluks are under the private distillery supply system. The shops in the towns of Kurnool, Nandyal, Nandikotkur, Atmakur, Kálava, Chagalmari, Koilkuntla, Owk, Pattikonda, Pyápalli, Gudur, Ramallakot, Dhone, Parimanchala, Pagidyala, Pánem, Bandiatmakur, Betamcherla, Sirvel, Allagadda, Yallur, Thimmanayanipet, Maddikera, Gonagantla, Kodumur, and Kappatralla are separately leased. The rural tracts are divided into 23 vend areas, the privilege of sale in each of which is sold by auction.	The tract is divided into 25 rent areas, the privilege of sale in each of which is disposed of by auction.
(b) Cumbum taluk ... Markapur „	Supply is under the contract distillery system. The privilege of sale is leased by auction by fixed areas, 7 in number, except in the following towns, where shops are sold separately, viz., Cumbum, Giddalur, Racherla, Rajapalem, Markapur, Yerragondapalem, Gollavidippi, and Iskatripuravaram.	The shops in these tracts are sold separately under the ordinary renting system.
Madras (including the outside shops, the Cantonments of St. Thomas' Mount, Pallávaram and Poonamallee and the rest of the Saidapet taluk of the Chingleput district).	Supply is under the private distillery system. The shops are separately sold by auction.	The tree-tax system is in force throughout. The shops are not sold by auction, but are divided into four classes, according to the estimated extent of their sales, and a fixed license fee of Rs. 200, 150, 100 or 50, according to class, is levied on each. A fifth class of shops bearing a license-fee Rs. 25 was created in the Saidapet taluk from the 1st October 1893. Additional temporary shops outside the Madras city are also licensed on payment of Rs. 50 during the palmyra season, the shopkeepers being responsible for the tree-tax.
Chingleput (exclusive of the Saidapet taluk).	The district is under the private distillery supply system. The shops in the Conjeeveram, Chingleput, and Madurántakam taluks and the town of Tiruvallúr are separately sold. The remaining portion of the district is divided into six vend areas, the privilege of sale in each of which is disposed of by auction every year.	The shops in the Conjeeveram, Chingleput, and Madurántakam taluks and the Tahsildar's division of the Tiruvallúr taluk are separately sold under the tree-tax system, and those in the Ponnéri taluk and the remaining portion of the Tiruvallúr taluk are separately sold under the ordinary renting system.
North Arcot	Supply is under the private distillery system. The shops in the Walajapet, Gudiyátam, and Wandiwash taluks and those in the towns of Chittoor, Palmanér, Vellore, Kániyambádi, Ambúr, Arcot, Polur, Kalambur, Arni, Kannamangalam, Tirupati, Chendragiri, Kálahasti, Tiruttani, and Pattúr are separately sold. The rest of the district is divided into 23 vend areas, the privilege of sale in each of which is disposed of by auction every year.	The shops in the Walajapet, Gudiyatam, Arcot, and Vellore taluks are separately sold under the tree-tax system; those in the Wandiwash, Chittoor, and Polur taluks and in the Arni division and in the towns of Tirupati, Chendragiri, Palmaner, Punganuru, Kálahasti, Maderpák, Kuppam, Tirutani, and Puttúr are independently sold under the ordinary renting system. The rest of the district is divided into 12 rent areas, the exclusive privilege of sale in each of which is sold by auction every year.
South Arcot	The district is under the private distillery system. The shops in the towns of Cuddalore, Panruti, and Chidambaram are under the separate sale system. The rest of the district is divided into 27 vend areas, the privilege of sale in each being sold annually by auction.	The toddy shops in the Cuddalore, Chidambaram, Villupuram and Tindivanam taluks are sold separately under the tree-tax system, while those in the Tiruvannámalai taluk are separately sold under the ordinary renting system. The rest of the district is divided into 24 vend areas, the right of sale in each of which is leased annually by auction.
Tanjore	Supply is under the private distillery system. The shops in the towns of Tanjore, Tiruvádi, Kumbakónam, Máyavaram, and Negapatam are separately sold, while the privilege of sale in the rest of the district is disposed of by auction, the number of vend areas being 34.	The taluks of Tanjore, Kumbakónam, Negapatám, Máyavaram, Shiyali, Nannilam, Mannárgudi, and Tirutturaippúndi are under the tree-tax system with separate sale of shops, while in the Pattukkóttai taluk the shops are separately sold under the ordinary renting system.
Trichinopoly	The district is under the private distillery system. The shops in the Trichinopoly taluk are separately sold. The rest of the district is divided into 19 vend areas.	The whole district is under the tree-tax system and shops are sold separately.
Madura	The district is under the private distillery supply system. Shops are sold separately in the towns of Madura, Sivaganga, Ramnad, Dindigul, Palni, and Periyakulam, the rest of the district being divided into 45 vend areas.	In the Madura taluk and the Sivaganga, Tiruppattúr, and Tiruppuvanam divisions shops are sold separately under the tree-tax system, while in the Periyakulam and Dindigul taluks and in the towns of Palni, Ramnad, Kilakarai, Pámban, and Rameswaram they are sold separately under the ordinary renting system. The rest of the district is divided into 20 rent areas.
Tinnevelly	Supply is under the private distillery system. The shops in the Tinnevelly and Ottappidáram taluks are under the separate sale system. The rest of the district is divided into 29 vend areas.	In the Ambásamudram taluk the shops are sold separately under the tree-tax system, while in the Tenkási, Tinnevelly, Srívillipattúr, and Tenkarai taluks, in the Ottappidáram cusbah Revenue Inspector's division, in the Tuticorin town and in the Unions of Sivakási and Virudupati they are sold separately under the ordinary renting system. The remaining portion of the district is divided into 13 rent areas.

District.	Country spirits.	Toddy.
1	2	3
Coimbatore	The district is under the private distillery supply system. The shops are separately sold by auction.	The shops in the Coimbatore, Palladam, and Erode taluks are sold separately under the tree-tax system. In the remaining taluks the shops are sold separately under the ordinary renting system.
Nilgiris	The district is under the private distillery supply system and the shops are sold separately.	No toddy revenue is raised in the district.
Salem	Supply is under the private distillery system. All the shops in the district are separately leased.	The Salem, Námakkal, Hosúr, Tiruchengódu, and Atur taluks are under the tree-tax system, the shops being sold separately. In the remaining taluks the shops are sold separately under the ordinary renting system.
South Canara— (a) Mangalore town and surrounding villages.	This tract is under the contract distillery supply system, the liquor supplied being manufactured from toddy drawn from marked trees on which the tree-tax has been paid. The shops are sold separately.	
(b) Mangalore taluk (excluding the town abkári area). Kásaragód taluk. Uppinangádi „ Udipi „ Coondapoor „	These tracts are under the renting system, but the privileges of manufacture and sale are separated. They are divided into 17 manufacturing areas, the renters of which are given the privilege of manufacturing spirits and supplying at fixed rates a certain number of independent shops attached to them. Some of the areas are allowed each one sub-still for the manufacture of weak liquor, and certain distillers are required to maintain depôts for the convenience of shopkeepers. There were 12 such sub-stills and 12 depôts. In tree-tax areas the privilege of manufacturing spirits is subject to the payment of tree-tax on trees from which the toddy required for distillation is drawn, while in the rest of the district the toddy has to be obtained from licensed tappers.	The tree-tax system is in the force throughout the whole district with the exception of a few ghat and forest villages in the Udipi and Uppinangádi taluks, where a modified form of the system, under which licenses are issued on payment of a fee imposed on each toddy drawer continues in force. Two classes of licenses are issued in the district for the vend of toddy, viz., (i) licenses for shops which are sold by auction, and (ii) booth licenses which are issued to toddy-drawers on payment of fixed fees and which are restricted to non-tree-tax areas.
Malabar— (a) The Wynaad taluk.	Supply is under the private distillery system. The whole taluk is sold as a single area.	No toddy revenue is raised in this taluk.
(b) Chirakkal taluk... Kóttayam „ Calicut „ Palghat „ Kurumbranát „ Ernad „ Walavanad (excluding the Attapadi valley). Ponnáni taluk.	The supply is under the contract distillery system. Arrack is manufactured from toddy, the renter being bound to obtain the toddy required for distillation from trees marked free of tax and to supply spirits to licensed vendors at a fixed price per gallon. The exclusive privilege of sale is sold by auction by small areas, 96 in number, except in the Calicut and Pálghat taluks and in the towns of Cannanore, Talipparamba, Tellicherry, Kuttaparamba, Badagara, Quilandi, Mallappuram, Manjeri, Angádipuram, Ponnáni and Chávakkát, where shops are sold separately.	In the whole of the Malabar district, excepting the Wynaad taluk, the Attapadi valley of the Walvaanad taluk, Anjengo, Tangasséri and the 17 outlying pattams of Cochin, the tree-tax syfem is in force and shops are sold separately by auction.
(c) Cochin	The exclusive privilege of manufacture and sale is disposed of by auction under the renting system, and the tract is sold as one rent area. The renter is allowed the option of distilling his own liquor, provided the toddy is drawn from trees which have paid the tree-tax or of importing it from Native Cochin free of duty.	
(d) Attapadi valley ...	The exclusive privilege of manufacture and sale is disposed of by auction under the renting system, and the tract is sold as one rent area. The renter is allowed the option of manufacturing the spirits required from rice, jaggery, toddy or any other recognised material or of purchasing it from licensed vendors in Malabar, Coimbatore or the Nilgiri district.	No toddy revenue is raised
(e) Seven outlying pattams— Tumboli, Anthony Fernandez. Tekkeporuppinkara. Manakodam. Athayakad. Kottur. Palliport hospital paramba.	These tracts are under the combined arrack and toddy renting system. The exclusive privilege of manufacturing and vending country spirits and toddy is disposed ~~of conjointly~~. The tracts are sold as one rent area.	
(f) Other outlying pattams.	No abkári revenue is at present raised.	
Settlements of Anjengo and Tangasséri.	Owing to difficulties attendant on the direct administration of the two dependencies, the management of abkári revenue is leased to the Travancore Government in consideration of the payment of a lump sum.	

[Reference—Chapter V, Section 8, page 30 of the report.]

A.—Taluks in which the tree-tax system has been in force since the 1st October 1888.

	Rs.
Toddy revenue in last year of the old system (1887-88)	4,10,430
Net revenue in first year of the tree-tax system (1888-89), deducting Rs. 13,308—increase in the cost of establishment	4,23,992
Net revenue in second year (1889-90), deducting Rs. 24,936—increase in the cost of establishment	4,80,235
Net revenue in third year (1890-91), deducting Rs. 24,936—increase in the cost of establishment	5,35,578
Net revenue in fourth year (1891-92), deducting Rs. 24,936—increase in the cost of establishment	5,87,429
Net revenue in fifth year (1892-93), deducting Rs. 24,936—increase in the cost of establishment	5,97,719
Net revenue in sixth year of the tree-tax system (1893-94), deducting Rs. 24,900—increase in the cost of establishment	6,05,581

B.—Taluks in which the tree-tax system has been in force since the 1st October 1889.

Toddy revenue in last year of the old system (1888-89)	4,78,786
Net revenue in first year of the tree-tax system (1889-90), deducting Rs. 8,217—increase in the cost of establishment	4,67,607
Net revenue in second year (1890-91), deducting Rs. 16,434—increase in the cost of establishment	5,31,901
Net revenue in third year (1891-92), deducting Rs. 16,434—increase in the cost of establishment	5,91,037
Net revenue in fourth year (1892-93), deducting Rs. 16,434—increase in the cost of establishment	5,99,630
Net revenue in fifth year (1893-94), deducting Rs. 16,434—increase in the cost of establishment	6,27,494

C.—Taluks in which the tree-tax system has been in force since the 1st October 1890.

Toddy revenue in last year of the old system (1889-90)	8,81,239
Net revenue in first year of the tree-tax system (1890-91), deducting Rs. 19,572—increase in the cost of establishment	9,66,186
Net revenue in second year (1891-92), deducting Rs. 39,144—increase in the cost of establishment	11,29,886
Net revenue in third year (1892-93), deducting Rs. 47,289—increase in the cost of establishment	13,26,731
Net revenue in fourth year (1893-94), deducting Rs. 48,030—increase in the cost of establishment	14,28,914

D.—Taluks in which the tree-tax system has been in force since the 1st October 1891.

Toddy revenue in last year of the old system (1890-91)	5,29,864
Net revenue in first year of the tree-tax system (1891-92), deducting Rs. 15,208—increase in the cost of establishment	5,58,797
Net revenue in second year (1892-93), deducting Rs. 36,303—increase in the cost of establishment	6,21,419
Net revenue in third year (1893-94), deducting Rs. 37,187—increase in the cost of establishment	6,76,735

E.—Taluks in which the tree-tax system has been in force since the 1st October 1892.

Toddy revenue in last year of the old system (1891-92)	1,34,210
Net revenue in first year of the tree-tax system (1892-93), deducting Rs. 10,020—increase in the cost of establishment	1,47,432
Net revenue in second year (1893-94), deducting Rs. 10,527—increase in the cost of establishment	1,70,030

F.—Taluks in which the tree-tax system has been in force since the 1st October 1893.

Toddy revenue in last year of the old system (1892-93)	1,54,357
Net revenue in first year of the tree-tax system (1893-94), deducting Rs. 8,556—increase in the cost of establishment	1,54,1[illegible]

60

[Reference—Chapter V, Section 9, page 31 of the report.]

Statement showing the progress of the toddy revenue since 1887-88 *in the tracts where the tree-tax system has been introduced.*

Districts.	Taluks.	1887-88. Rentals.	1887-88. Tree-tax.	1887-88. Total revenue.	1888-89. Rentals.	1888-89. Tree-tax.	1888-89. Total revenue.	1889-90. Rentals.	1889-90. Tree-tax.	1889-90. Total revenue.	1890-91. Rentals.	1890-91. Tree-tax.	1890-91. Total revenue.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam ...	Sarvasiddhi	2,420	...	2,420	3,058	...	3,058	3,033	...	3,033	3,130	...	3,130
	Vizagapatam	15,735	...	15,735	11,308	...	11,308	10,603	...	10,603	8,563	...	8,563
	Bimlipatam	2,460	...	2,460	3,147	...	3,147	4,324	...	4,324	3,698	...	3,698
	Anakapalle	3,047	...	3,047	2,848	...	2,848	3,285	...	3,285	4,008	...	4,008
	Vizianagram	4,446	...	4,446	5,305	...	5,305	4,943	...	4,943	4,964	...	4,964
	Palkonda	1,508	...	1,508	2,492	...	2,492	3,923	...	3,923	4,300	...	4,300
	Chipurupalle	2,918	...	2,918	2,643	...	2,643	2,062	...	2,062	3,203	...	3,203
	Total ...	32,534	...	32,534	30,801	...	30,801	32,173	...	32,173	31,866	...	31,866
Gódávari ...	Ramachandrapuram	43,736	...	43,736	45,245	...	45,245	53,057	...	53,057	43,002	11,128	54,130
	Amalápuram	30,733	...	30,733	34,017	...	34,017	40,770	...	40,770	29,740	14,566	44,306
	Narsapur	40,187	...	40,187	45,230	...	45,230	46,728	...	46,728	34,728	23,691	58,419
	Bhímavaram	26,281	...	26,281	30,646	...	30,646	41,089	...	41,089	35,000	9,948	44,948
	Tanuku	47,256	...	47,256	53,585	...	53,585	49,530	...	49,530	37,210	19,598	56,808
	Cocanada	44,175	...	44,175	55,050	...	55,050	61,590	...	61,590	50,628	7,213	57,841
	Coringa	7,530	...	7,530	8,600	...	8,600	8,085	...	8,085	5,910	950	6,860
	Rajahmundry	65,259	...	65,259	67,890	...	67,890	77,048	...	77,048	88,625	...	88,625
	Peddápuram	22,470	...	22,470	26,275	...	26,275	22,602	...	22,602	27,174	...	27,174
	Ellore	99,741	...	99,741	1,07,963	...	1,07,963	1,13,871	...	1,13,871	1,21,551	...	1,21,551
	Yernagúdem	33,159	...	33,159	35,993	...	35,993	30,041	...	30,041	37,168	...	37,168
	Pitthápuram	16,440	...	16,440	20,100	...	20,100	18,245	...	18,245	17,915	...	17,915
	Tuni	6,240	...	6,240	7,400	...	7,400	7,178	...	7,178	8,470	...	8,470
	Total ...	4,83,207	...	4,83,207	5,37,994	...	5,37,994	5,69,834	...	5,69,834	5,37,121	87,094	6,24,215
Kistna ...	Bandur	49,697	...	49,697	32,873	28,221	61,094	21,553	69,678	91,231	41,356	59,942	1,01,298
	Repalle	39,285	...	39,285	47,702	...	47,702	38,117	19,124	57,241	39,210	37,684	76,894
	Gudiváda	22,673	...	22,673	29,515	...	29,515	32,458	...	32,458	11,043	...	11,043
	Nuzvid	27,169	...	27,169	36,304	...	36,304	43,002	...	43,002	19,618	...	19,618
	Bapatla	34,599	...	34,599	45,001	...	45,001	60,135	...	60,135	58,832	9,488	68,320
	Total ...	1,73,423	...	1,73,423	1,91,395	28,221	2,19,616	1,95,265	88,802	2,84,067	1,70,059	1,07,114	2,77,173
Nellore ...	Nellore	7,640	...	7,640	11,003	...	11,003	12,657	...	12,657	15,907	...	15,907
	Gudur	9,027	...	9,027	10,395	...	10,395	10,477	...	10,477	10,044	...	10,044
	Total ...	16,667	...	16,667	21,398	...	21,398	23,134	...	23,134	25,951	...	25,951

Statement showing the progress of the toddy revenue since 1887-88 in the tracts where the tree-tax system has been introduced—continued.

Districts.	Taluks.	1891-92.			1892-93.					1893-94.				
					First half-year.		Second half-year.			First half-year.		Second half-year.		
		Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Rentals.	Tree-tax.	Total revenue.
		15	16	17	18	19	20	21	22	23	24	25	26	27
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam ...	Sarvasiddhi	3,695	...	3,695	2,080	...	465	2,665	5,210	465	2,289	333	5,201	8,288
	Vizagapatam	8,357	...	8,357	4,516	...	1,351	7,385	13,252	1,351	5,143	2,164	9,219	17,877
	Bimlipatam	2,864	...	2,864	1,801	...	416	3,309	5,526	416	1,095	718	2,966	5,195
	Anakapalle	4,491	...	4,491	2,313	...	645	2,994	5,952	645	1,774	694	4,875	7,988
	Vizianagram	8,825	...	8,825	5,506	...	845	4,537	10,888	846	3,268	1,235	5,074	10,423
	Palkonda	4,960	...	4,960	2,790	...	2,275	...	5,065	2,275	...	248	1,584	4,107
	Chipurupalle	4,505	...	4,505	2,200	...	1,675	...	3,875	1,675	...	225	1,966	3,866
	Total ...	37,697	...	37,697	21,206	...	7,672	20,890	49,768	7,673	13,569	5,617	30,885	57,744
Gódávari ...	Ramachandrapuram ..	27,277	35,241	62,518	14,407	47,617	22,662	28,477	1,13,163	22,662	39,476	27,628	31,933	1,21,759
	Amalápuram	20,235	44,143	64,378	12,725	44,414	21,728	37,407	1,16,274	21,727	39,058	24,173	35,835	1,20,793
	Narsapur	30,678	71,393	1,02,071	19,833	51,105	30,925	51,780	1,53,643	30,925	66,825	35,909	46,290	1,79,949
	Bhimavaram	25,282	26,047	51,329	13,820	19,066	20,087	22,039	75,012	20,088	27,831	27,062	15,937	90,918
	Tanuku	30,388	55,159	85,547	18,023	32,300	29,870	39,500	1,19,693	29,870	73,912	29,975	22,468	1,56,225
	Cocanada	47,713	24,522	72,235	26,700	16,630	27,660	13,985	84,975	30,585	17,244	37,637	15,866	1,08,380
	Coringa	5,603	4,588	10,191	3,278	3,354	2,925	2,537	12,094		3,879		3,169	
	Rajahmundry	75,339	12,833	88,172	27,067	15,904	35,825	23,225	1,02,021	35,825	14,539	41,940	19,184	1,11,488
	Peddápuram	24,725	5,321	30,046	8,053	10,633	11,240	13,873	43,799	11,240	12,260	11,173	10,716	45,389
	Ellore	1,09,253	28,762	1,38,015	42,545	23,580	49,205	37,292	1,52,622	49,205	27,051	56,873	30,188	1,63,317
	Yernagúdem	34,665	11,604	46,269	11,900	23,461	15,180	23,694	74,235	15,180	29,541	20,225	16,955	81,901
	Pithápuram	14,735	6,622	21,357	5,365	8,671	8,710	10,682	33,428	8,710	7,595	8,283	9,828	34,816
	Tuni	8,462	2,397	10,859	3,745	1,758	4,310	2,775	12,588	4,310	2,478	3,531	3,025	13,344
	Total ...	4,54,355	3,28,632	7,82,987	2,07,461	2,98,493	2,80,327	3,07,266	10,93,547	2,80,327	3,62,089	3,24,409	2,61,454	12,28,279
Kistna ...	Bandur	64,902	67,695	1,32,597	37,568	33,185	48,873	38,897	1,58,523	48,872	25,775	53,663	26,326	1,54,636
	Repalle	59,430	41,025	1,00,455	33,520	16,087	27,977	36,270	1,13,854	27,976	12,958	52,552	28,631	1,22,117
	Gudiváda	12,018	...	12,018	6,740	...	3,425	7,532	17,697	3,425	6,435	4,292	8,583	22,735
	Nuzvid	14,453	...	14,453	6,845	...	3,639	12,302	22,786	3,638	6,213	8,661	15,027	33,539
	Bapatla	47,488	14,475	61,963	24,291	7,766	16,490	9,888	58,435	16,491	6,521	19,456	7,561	50,059
	Total ...	1,98,291	1,23,195	3,21,486	1,08,964	57,038	1,00,404	1,04,889	3,71,295	1,00,402	57,902	1,38,654	86,128	3,83,086
Nellore ...	Nellore	11,797	5,417	17,214	2,541	6,400	4,113	8,838	21,892	4,113	7,125	6,860	12,489	30,587
	Gudur	9,422	...	9,422	4,901	...	5,481	...	10,382	3,076	...	1,875	4,984	9,935
	Total ...	21,219	5,417	26,636	7,442	6,400	9,594	8,838	32,274	7,189	7,125	8,735	17,473	40,522

61

Statement showing the progress of the toddy revenue since 1887-88 in the tracts where the tree-tax system has been introduced—continued.

Districts.	Taluks.	1887-88.			1888-89.			1889-90.			1890-91.		
		Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chingleput	Conjeeveram	65,373	...	65,373	52,409	...	52,409	55,038	...	55,038	31,284	13,994	45,278
	Madurántakam	28,470	...	28,470	26,795	...	26,795	29,570	...	29,570	42,597	...	42,597
	Tiruvallúr	15,406	...	15,406	18,132	...	18,132	19,359	...	19,359	23,814	...	23,814
	Chingleput	25,126	...	25,126	24,272	...	24,272	22,655	...	22,655	29,089	...	29,089
	Total ...	1,34,375	...	1,34,375	1,21,608	...	1,21,608	1,26,622	...	1,26,622	1,26,784	13,994	1,40,778
North Arcot	Walajapet	37,717	...	37,717	29,526	10,274	39,800	18,257	23,870	42,127	26,324	24,119	50,443
	Gudiyáttam	53,391	...	53,391	53,923	...	53,923	49,711	...	49,711	41,357	16,223	57,580
	Arcot	31,271	...	31,271	35,321	...	35,321	32,631	...	32,631	33,557	...	33,557
	Vellore	29,326	...	29,326	32,791	...	32,791	35,441	...	35,441	41,740	...	41,740
	Total ...	1,51,705	...	1,51,705	1,51,561	10,274	1,61,835	1,36,040	23,870	1,59,910	1,42,978	40,342	1,83,320
South Arcot	Cuddalore	69,276	...	69,276	53,355	18,427	71,782	40,850	35,148	75,998	43,269	32,376	75,645
	Chidambaram	40,962	...	40,962	44,388	...	44,388	38,298	9,234	47,532	36,024	21,953	57,977
	Tindivanam	18,065	...	18,065	25,878	...	25,878	31,879	...	31,879	20,216	4,378	24,594
	Villupuram	10,433	...	10,433	9,108	...	9,108	14,977	...	14,977	19,476	5,446	24,922
	Total ...	1,38,736	...	1,38,736	1,32,729	18,427	1,51,156	1,26,004	44,382	1,70,386	1,18,985	64,153	1,83,138
Tanjore	Tanjore	90,709	...	90,709	76,663	17,596	94,259	60,525	37,114	97,639	62,547	38,823	1,01,370
	Kumbakónam	1,11,792	...	1,11,792	1,36,884	...	1,36,884	1,03,272	18,858	1,22,130	95,484	43,264	1,38,748
	Negapatam	85,090	...	85,090	93,514	...	93,514	78,924	14,683	93,607	73,503	35,114	1,08,617
	Máyavaram	60,181	...	60,181	73,961	...	73,961	71,280	...	71,280	75,114	21,847	96,961
	Shiyali	32,375	...	32,375	44,375	...	44,375	44,402	...	44,402	45,972	11,170	57,142
	Nannilam	89,902	...	89,902	79,526	...	79,526	79,204	...	79,204	84,132	70,407	1,01,589
	Tirutturaippúndi	37,085	...	37,085	40,605	...	40,605	35,400	...	35,400	44,676	...	44,676
	Mannárgudi	66,952	...	66,952	61,114	...	61,114	52,452	...	52,452	66,002	...	66,002
	Total ...	5,74,086	...	5,74,086	6,06,642	17,596	6,24,238	5,25,459	70,655	5,96,114	5,47,430	1,67,625	7,15,055
Trichinopoly	Trichinopoly	66,051	...	66,051	52,412	16,045	68,457	49,544	35,155	84,699	64,520	37,588	1,02,108
	Musiri	13,962	...	13,962	16,267	...	16,267	17,037	3,916	20,953	16,305	7,895	24,200
	Udaiyárpálaiyam	3,507	...	3,507	5,509	...	5,509	6,285	...	6,285	7,203	167	7,370
	Kulittalai	8,890	...	8,890	9,637	...	9,637	11,737	...	11,737	11,419	3,105	14,524
	Perambalur	5,575	...	5,575	6,811	...	6,811	6,280	...	6,280	7,808	...	7,808
	Total ...	97,985	...	97,985	90,636	16,045	1,06,681	90,883	39,071	1,29,954	1,07,255	48,755	1,56,010

Statement showing the progress of the toddy revenue since 1887-88 *in the tracts where the tree-tax system has been introduced*—continued.

Districts.	Taluks.	1891-92. Rentals.	1891-92. Tree-tax.	1891-92. Total revenue.	1892-93. First half-year. Rentals.	1892-93. First half-year. Tree-tax.	1892-93. Second half-year. Rentals.	1892-93. Second half-year. Tree-tax.	1892-93. Total revenue.	1893-94. First half-year. Rentals.	1893-94. First half-year. Tree-tax.	1893-94. Second half-year. Rentals.	1893-94. Second half-year. Tree-tax.	1893-94. Total revenue.
		15	16	17	18	19	20	21	22	23	24	25	26	27
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chingleput ...	Conjeeveram	21,870	27,648	49,518	16,776	9,847	10,274	12,749	49,646	10,274	12,059	11,607	14,928	48,868
	Madurántakam	40,584	...	40,584	14,112	...	18,858	...	32,970	18,858	...	7,666	9,740	36,264
	Tiruvallúr	23,754	...	23,754	9,453	...	9,426	...	18,879	8,304	...	3,884	4,927	17,115
	Chingleput	24,966	...	24,966	6,426	...	12,198	...	18,624	12,198	...	3,816	9,661	25,675
	Total ...	1,11,174	27,648	1,38,822	46,767	9,847	50,756	12,749	1,20,119	49,634	12,059	26,973	39,256	1,27,922
North Arcot ...	Walajapet	30,269	21,868	55,137	16,309	8,424	7,767	11,122	43,622	7,767	9,781	12,899	11,918	42,365
	Gudiyáttam	38,248	28,376	66,624	22,910	11,312	15,740	15,000	64,962	15,739	9,478	14,487	18,364	58,068
	Arcot	31,237	...	31,237	14,554	...	11,894	...	26,448	11,893	...	7,348	9,005	28,246
	Vellore	44,928	...	44,928	22,184	...	15,930	...	38,114	15,930	...	11,885	9,743	37,508
	Total ...	1,44,682	53,244	1,97,926	75,957	19,736	51,331	26,122	1,73,146	51,329	19,259	46,569	49,030	1,66,187
South Arcot ...	Cuddalore	43,199	37,185	80,384	22,149	16,888	22,991	19,769	81,797	22,991	17,101	24,000	19,725	83,817
	Chidambaram	39,933	24,766	64,699	19,767	13,076	20,376	12,270	65,489	20,376	12,088	26,058	12,725	71,242
	Tindivanam	8,114	10,914	19,028	3,669	6,781	4,515	7,533	22,498	4,515	7,328	7,866	8,135	27,844
	Villupuram	13,187	8,161	21,348	4,629	3,943	5,397	5,309	19,278	5,397	3,690	7,091	5,353	21,531
	Total ...	1,04,433	81,026	1,85,459	50,214	40,688	53,279	44,881	1,89,062	53,279	40,202	65,015	45,938	2,04,434
Tanjore ...	Tanjore	69,012	41,954	1,10,966	36,036	22,065	37,836	24,940	1,20,877	37,836	20,893	39,708	22,467	1,20,904
	Kumbakónam	1,16,118	52,903	1,69,021	56,094	29,242	54,030	25,064	1,64,430	54,030	23,964	63,812	27,213	1,68,519
	Negapatam	69,225	38,345	1,07,570	28,374	20,338	28,872	22,082	99,666	28,872	19,962	29,922	21,170	99,926
	Máyavaram	75,792	43,062	1,18,854	31,878	21,633	28,494	22,863	1,04,868	28,494	21,059	34,968	22,552	1,07,073
	Shiyali	50,550	25,937	76,487	23,130	14,604	19,260	13,620	70,614	19,260	13,917	23,406	13,818	70,401
	Nanilam	61,143	42,588	1,03,731	24,177	23,539	33,804	26,990	1,08,540	33,804	23,125	29,160	24,381	1,10,470
	Tirutturaippúndi	58,706	...	58,706	28,230	...	16,206	15,881	60,317	16,206	13,818	15,456	13,436	58,916
	Mannárgudi	57,882	17,512	75,394	15,450	18,542	17,250	21,294	72,536	17,250	16,751	17,178	17,975	69,154
	Total ...	5,58,428	2,62,301	8,20,729	2,43,369	1,49,993	2,35,752	1,72,734	8,01,848	2,35,752	1,53,489	2,53,110	1,63,012	8,05,363
Trichinopoly ...	Trichinopoly	72,367	38,903	1,11,270	35,598	19,535	35,535	22,035	1,12,703	35,535	20,557	36,954	21,898	1,14,944
	Musiri	15,681	9,408	25,089	7,704	5,335	9,681	5,575	28,295	9,681	4,570	10,137	5,041	29,429
	Udaiyárpáláiyam	8,070	492	8,562	4,002	238	4,335	162	8,737	4,335	210	4,058	379	8,982
	Kulittalai	10,431	6,777	17,208	6,153	3,807	5,811	3,541	19,312	5,811	2,660	9,582	3,722	21,775
	Perambalúr	6,803	1,253	8,056	2,124	1,422	2,252	1,393	7,191	2,254	1,509	2,105	1,394	7,262
	Total ...	1,13,352	56,833	1,70,185	55,581	30,337	57,614	32,706	1,76,238	57,616	29,506	62,836	32,434	1,82,392

Statement showing the progress of the toddy revenue since 1887-88 *in the tracts where the tree-tax system has been introduced*—continued.

Districts.	Taluks.	1887-88. Rentals.	1887-88. Tree-tax.	1887-88. Total revenue.	1888-89. Rentals.	1888-89. Tree-tax.	1888-89. Total revenue.	1889-90. Rentals.	1889-90. Tree-tax.	1889-90. Total revenue.	1890-91. Rentals.	1890-91. Tree-tax.	1890-91. Total revenue.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madura	Madura	30,462	...	30,462	30,233	...	30,233	28,940	...	28,940	24,615	6,553	31,068
	Sivaganga							21,176	...	21,176	24,673	...	24,673
	Tiruppatúr	27,253	...	27,253	35,056	...	35,056	19,415	...	19,415	24,028	...	24,028
	Tiruppuvanam							5,745	...	5,745	5,916	...	5,916
	Total ...	57,715	...	57,715	65,289	...	65,259	75,276	...	75,276	79,132	6,553	85,685
Tinnevelly	Ambásamudram	14,403	...	14,403	16,427	...	16,427	18,550	...	18,550	19,866	...	19,866
Coimbatore	Coimbatore	91,088	..	91,088	1,05,131	...	1,05,131	86,579	10,646	97,225	82,314	18,585	1,00,899
	Erode	38,417	...	38,417	46,424	...	46,424	41,357	...	41,357	46,054	...	46,054
	Palladam	38,165	...	38,165	39,300	...	39,300	37,700	...	37,700	38,573	...	38,573
	Total ...	1,67,670	...	1,67,670	1,90,855	...	1,90,855	1,65,636	10,646	1,76,282	1,66,941	18,585	1,85,526
Salem	Namakhal	29,280	...	29,280	34,900	...	34,900	30,372	6,764	37,136	26,913	14,087	41,000
	Salem	96,980	...	96,980	77,933	23,975	1,01,908	64,792	48,685	1,13,477	78,286	51,364	1,29,650
	Hosúr	67,220	...	67,220	67,714	...	67,714	62,413	...	62,413	53,785	11,914	65,699
	Atur	18,300	...	18,300	23,200	...	23,200	24,300	...	24,300	25,478	5,085	30,563
	Tiruchengódu	28,890	...	28,890	38,500	...	38,500	40,089	...	40,089	29,741	7,145	36,886
	Total ...	2,40,670	...	2,40,670	2,42,247	23,975	2,66,222	2,21,966	55,449	2,77,415	2,14,203	89,595	3,03,798
Madras Town Circle ...	Madras Town Circle	2,24,055	1,17,867	3,41,922	43,790	3,40,628	3,84,418	32,339	4,03,964	4,36,303	55,763	4,14,693	4,70,456
South Canara ...	Mangalore	...	...	...	...	...	...	...	...	...	...	...	...
	Udipi	...	...	...	...	...	...	...	...	...	...	...	...
	Kasaragod	...	...	...	...	...	...	...	...	...	...	...	...
	Uppanangadi	...	...	...	...	...	...	...	...	...	...	...	...
	Coondapur	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar	Chirakkal	...	...	...	...	...	...	...	...	...	...	...	...
	Kottayam	...	...	...	...	...	...	...	...	...	...	...	...
	Calicut	...	...	...	...	...	...	...	...	...	...	...	...
	Palghat	...	...	...	...	...	...	...	...	...	...	...	...
	Kurumbranád	...	...	...	...	...	...	...	...	...	...	...	...
	Ernad	...	...	...	...	...	...	...	...	...	...	...	...
	Wulavanad	...	...	...	...	...	...	...	...	...	...	...	...
	Ponnáni	...	...	...	...	...	...	...	...	...	...	...	...
	Cochin	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	...	...	...	...	...	...	...

Statement showing the progress of the toddy revenue since 1887-88 in the tracts where the tree-tax system has been introduced—concluded.

Districts.	Taluks.	1891-92. Rentals.	1891-92. Tree-tax.	1891-92. Total revenue.	1892-93. First half-year. Rentals.	1892-93. First half-year. Tree-tax.	1892-93. Second half-year. Rentals.	1892-93. Second half-year. Tree tax.	1892-93. Total revenue.	1893-94. First half-year. Rentals.	1893-94. First half-year. Tree-tax.	1893-94. Second half-year. Rentals.	1893-94. Second half-year. Tree-tax.	1893-94. Total revenue.
		15	16	17	18	19	20	21	22	23	24	25	26	27
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madura ...	Madura	25,026	14,444	39,470	15,096	7,425	11,400	7,259	41,180	11,400	7,140	12,114	7,560	38,214
	Sivaganga	18,904	3,233	22,137	6,219	2,804	4,046	5,911	18,980	4,046	3,258	6,279	7,167	20,750
	Tiruppattúr	20,433	1,779	22,212	8,050	4,544	6,219	8,296	27,109	6,223	6,748	12,273	10,344	35,588
	Tiruppuvanam	5,509	1,397	6,906	2,253	1,297	811	1,238	5,599	811	1,201	1,191	1,266	4,469
	Total ...	69,872	20,853	90,725	31,618	16,070	22,476	22,704	92,868	22,480	18,347	31,857	26,337	99,021
Tinnevelly ...	Ambásamudram	20,801	...	20,801	10,415	...	3,258	2,151	15,824	3,258	2,187	4,986	5,165	15,596
Coimbatore ...	Coimbatore	78,900	19,101	98,001	36,444	9,066	43,098	14,455	1,03,063	43,098	10,912	39,759	15,370	1,09,169
	Erode	39,636	8,446	48,082	13,512	6,341	14,244	9,890	43,987	14,244	7,706	17,856	10,954	50,760
	Palladam	33,732	5,554	39,286	15,234	4,802	14,922	7,281	42,239	14,922	6,628	16,011	7,536	45,097
	Total ...	1,52,268	33,101	1,85,369	65,190	20,209	72,264	31,626	1,89,289	72,264	25,276	73,626	33,660	2,05,026
Salem ...	Namakkal	28,173	14,463	42,636	13,341	7,021	12,738	8,167	41,267	12,738	6,877	15,401	8,510	43,526
	Salem	72,410	49,601	1,22,011	32,289	19,230	29,517	23,903	1,04,939	29,517	21,502	35,810	26,986	1,13,815
	Hosúr	55,737	19,524	75,261	31,851	7,965	27,143	14,392	81,354	27,143	6,882	26,268	13,164	73,457
	Atur	25,871	10,749	36,620	11,386	4,729	11,094	4,535	31,744	11,094	4,120	13,326	5,005	33,545
	Tiruchengódu	14,647	11,440	26,087	4,046	3,388	4,657	5,968	18,059	4,657	4,964	10,521	8,491	28,633
	Total ...	1,96,838	1,05,777	3,02,615	92,913	42,336	85,149	56,965	2,77,363	85,149	44,345	1,01,326	62,156	2,92,976
Madras Town Circle.	Madras Town Circle ...	73,100	3,71,941	4,45,041	35,176	1,82,508	34,634	1,79,414	4,31,762	33,625	1,89,911	34,462	2,06,816	4,64,814
South Canara ...	Mangalore	...	...	...	23,897	13,294	27,855	29,661	94,707	27,983	14,445	39,446	33,426	1,15,300
	Udipi	...	...	...	19,599	16,515	29,286	19,659	85,059	29,294	17,183	30,948	21,320	98,745
	Kasaragod	...	...	...	14,092	9,774	17,145	19,811	60,822	17,147	11,371	28,704	26,231	83,453
	Uppinangadi	...	...	...	8,763	3,399	9,982	9,216	31,360	9,970	3,195	15,506	12,008	40,679
	Coondapoor	...	...	...	5,929	3,222	7,812	4,524	21,487	7,808	3,327	9,733	4,201	25,069
	Total ...	...	...	...	72,280	46,204	92,080	82,871	2,93,435	92,202	49,521	1,24,337	97,186	3,63,246
Malabar ...	Chirrakkal	...	...	...	13,267	16,940	13,128	1,251	44,586	13,128	20,190	22,472	24,414	80,204
	Kottayam	...	...	...	12,354	11,808	17,088	10,780	52,030	17,088	9,620	15,645	11,889	54,242
	Calicut	...	...	...	12,857	11,263	15,216	16,759	56,095	15,216	12,201	13,747	16,746	57,910
	Palghat	...	...	...	3,760	409	7,336	5,177	16,684	7,338	556	7,158	5,137	20,189
	Kurumbranát	...	...	...	2,706	6,736	6,473	7,947	23,862	6,472	6,847	5,990	8,743	28,052
	Ernad	...	...	...	1,266	2,786	2,455	3,958	10,465	2,456	3,513	3,948	4,440	14,357
	Walavanad	...	...	...	673	1,160	2,478	2,628	6,939	2,478	1,325	3,627	3,183	10,613
	Ponnani	...	...	...	2,786	6,510	5,694	7,517	22,513	5,694	5,565	4,833	6,829	22,921
	Cochin	...	...	...	4,033	1,475	5,137	1,801	12,446	5,137	1,505	5,395	1,804	13,841
	Total ...	...	...	...	53,702	59,093	75,007	57,818	2,45,620	75,007	61,322	82,815	83,225	3,02,369

NOTE.—(1) The rentals shown against the taluks of the Godavari district, the Bandur, Repalle, and Bapatla taluks of the Kistna district, the taluks of the Mangalore district (except Mangalore town area) and against Cochin in Malabar include arrack rentals also.

(2) The rentals shown in column 20, wherever they differ from the figures reported in the previous year, are revised figures.

(3) The rentals shown in columns 23 and 25 against the Gudur and Tiruvalur taluks are for the portions brought under the tree-tax system, while the rentals for these taluks in columns 18 and 20 are for the whole taluks.

(4) The rentals shown against Madras represent shop license fees; the rentals and tree-tax shown against South Canara include shop and booth license fees and toddy-drawers' license fees, respectively.

(5) The tree-tax figures shown in this statement were, as usual, taken from the T. F. 9-a statements received from Assistant Commissioners, and will differ from the figures reported by Collectors in the demand, collection and balance statements.

(6) Figures for the years 1887-88 to 1891-92 are not given for South Canara and Malabar, as the districts were under different systems during most of those years.

62

[Reference—Chapter XII, Section 13, page 67 of the report.]

Detailed list of establishment maintained and the cost incurred.—The details are given below:—

Establishments of the Commissioner, Deputy and Assistant Commissioners.

No.		Cost per annum.
		Rs.
125	Clerks (Rs. 15 to Rs. 250)	61,350
2	Analysts	1,485
8	Attenders	960
14	Muchis	1,440
1	Jamadar	210
17	Duffadars	2,040
42	Peons at Rs. 8 and 45 at Rs. 7 (87 peons)	7,812
1	Pressman	180
1	Ballman	84
1	Store lascar	96
16	Masalchis at Rs. 6	1,152
4	Sweepers at Rs. 5	240
3	Scavengers less than Rs. 5	72
280	... ...	77,121

Establishment of Circles.

	Cost per annum.
	Rs.
35 Inspectors, 66 Assistant Inspectors, and 159 Sub-Inspectors	3,28,676
Factory establishment as under	2,25,682

	Salary per month.		Salary per month.
	Rs.		Rs.
1 Clerk on	... 35	61 Jamadars on	... 12
8 Clerks „	... 30	121 Duffadars „	... 10
19 „ „	... 25	155 „ „	... 9
31 „ „	... 20	145 Peons „	... 8
53 „ „	... 15	313 „ „	... 7
1 „ „	... 10	993 „ „	... 6
1 Shroff „	... 25	7 „ „	... 5
21 „ „	... 15	3 Temporary peons for 6 months on	... 8
17 „ „	... 10		
30 Jamadars at	... 15	997 Ditto ditto	... 6

	Cost per annum.
Preventive establishments as under	8,54,700

34 Inspectors, 20 Assistant Inspectors, 440 Sub-Inspectors.

	Salary per month.		Salary per month.
	Rs.		Rs.
1 Clerk on	... 50	86 Jamadars on	... 15
1 „ „	... 35	100 „ „	... 12
38 Clerks on	... 30	156 Duffadars „	... 10
22 „ „	... 25	177 „ „	... 9
37 „ „	... 20	797 Peons „	... 8
23 „ „	... 15	2,022 „ „	... 7
1 Shroff „	... 12	1,877 „ „	... 6

Saltpetre Amins—

	Cost per annum.
	Rs.
20 Jamadars at Rs. 15	6,624
21 „ „ „ 12	
3 Sub-Inspectors (*Board's office*)	1,548
For distilleries— 21 Assistant Inspectors. 7 Sub-Inspectors. 1 Clerk on Rs. 25. 21 Jamadars on Rs. 12. 21 Peons at „ 8. 64 „ „ „ 7. 5 „ „ „ 6.	52,488

Establishment at fish-curing yard.

Cost per annum.			Cost per annum.
			Rs.
Permanent Rs. 28,464	1	Assistant Inspector	1,800
	14	Sub-Inspectors	7,224
	114	Superintendents	13,128
	76	Peons	6,312
	205		
Temporary Rs. 4,587	7	Superintendents	744
	101	Peons	3,843
	108	Total ...	33,051

Abkari establishment in Collector's, taluk, &c., offices.

	Rs.
Collector's office, 29 clerks	8,100
Taluk and other offices, 142 clerks, 28 permanent menials, and 23 temporary menials	29,940
Total ...	38,040

The details are given below:—

		Rs.	
8	Clerks at	30	38,040
6	" "	25	
26	" "	20	
131	" "	15	
29	Menials "	6	
22	" "	5	

GRAND TOTAL ...	16,17,930
Total strength ...	10,068
Cost per annum ...	16,17,930

[Reference—Chapter XII, Section 11, page 65 of the report.]

RESOLUTION—dated 6th January 1890, No. 29.

The Board begs to submit the following report on the organization and working of the establishments employed in areas in which the tree-tax system is now in force, as directed in the Government Order.

2. It will be convenient to deal separately with the Divisions of the Deputy Commissioners, as the system upon which the establishments are employed is not the same everywhere.

3. The duties which Sub-Inspectors employed on the tree-tapping establishments have to perform are the same everywhere. They may be summarized as follows:—

(*a*) To receive and forward to the Inspector applications for the marking of trees;
(*b*) To mark the trees on receipt of licenses from Inspectors, if the licenses are correct;
(*c*) To see that fresh applications with the correct details are put in when the licenses are not correct;
(*d*) To mark trees tapped for sweet toddy in topes in which trees are marked for fermented toddy;
(*e*) To patrol saline tracts and palm topes;
(*f*) To inspect toddy, arrack, opium and ganja shops and depôts, saltpetre factories and fish curing yards;
(*g*) To supervise preventive parties;
(*h*) To test the yield of toddy-producing trees when any are under observation;
(*i*) To prevent offences against the Salt and Abkari laws, for which purpose they have frequently to conduct searches;
(*j*) To conduct the prosecution of important Salt and Abkari cases before the Magistracy;

63

(*k*) To make enquiries and report on matters referred to them by the Inspector;
(*l*) To keep the public informed upon changes in the Abkari system of the district;
(*m*) Occasionally to check consignments of liquor passing from distilleries, warehouses, &c., to depôts and shops;
(*n*) To keep the Inspector informed of the work done by them by weekly diaries;
(*o*) To maintain certain registers showing the work done by them;
(*p*) To serve summonses issued by Inspectors.

These duties in themselves take up the greater part of a Sub-Inspector's time, and during the periods when tree-marking is at its height, they have as much work as they can possibly do. Of course the *rapidity with which trees can be marked varies with the distance between the trees and the topes in which they stand, but tree-marking is by no means the most important of the Sub-Inspector's duties.*

4. In the Northern Division the tree-tax system is in force in the Bandar (area 734 square miles with a population of 159,575 as per census of 1891) and Rèpalle Taluks (area 644 square miles with a population of 222,757 as per census of 1891). In the former, it was introduced from 1st October 1888 and in the latter from 1st October 1889. It is only possible therefore to deal fully with the organization of the establishment in the Bandar Taluk, as the amount of work to be done in Rèpalle Taluk cannot be really known until the tapping season for palmyras, which in that part of the country is between January and May, is over.

5. In the Bandar Taluk 40,023 trees were marked for tree-tapping during the year ending 30th September 1889. Of these 2,912 were dates and 37,111 palmyras. The months in which the trees were applied for are shown in the annexed statement:—

Statement showing the number of trees applied for in each month.

Months.		Palmyra.	Date.
October 1888	... ...	...	317
November "	... ...	...	730
December "	... ...	100	685
January 1889	... ...	2,110	190
February "	... ...	10,434	99
March "	... ...	13,544	12
April "	... ...	6,988	41
May "	... ...	2,568	174
June "	... ...	395	282
July "	... ...	122	179
August "	... ...	724	203
September "	... ...	126	...
		37,111	2,912
		2,912	
Total	...	40,023	

N.B.—There is a difference of eighty-two trees between this and the other statements due to adjustment in the accounts. The other statements show the adjusted figures which are correct.

The establishment employed in the taluk consisted of six Sub-Inspectors and eighteen peons, besides the ordinary five preventive parties in the taluk. *Five Sub-Inspectors and fifteen peons were specially sanctioned for tree-tapping*, but it was found necessary to employ an additional Sub-Inspector and three peons from the factory staff while tree-marking was heavy, but this arrangement was unsatisfactory as it crippled the factory staff. For tree-marking the taluk was divided into six ranges, while for ordinary preventive work it contained only five. This arrangement is of course unsatisfactory, as the preventive and tree-marking establishment should, as a rule, be practically the same, and it will certainly be an improvement to have the ranges of the Sub-Inspectors and parties conterminous. During the year ending 30th September 1889, 515 Abkari and 183 Salt cases were detected in the taluk against 215 and 70 cases, respectively, in the previous year. Three hundred and eighty-six cases of illicit tapping were detected in the year.

6. The Board considers these facts quite sufficient to justify the establishment employed, but the Deputy Commissioner has made other proposals. These are to retain the whole of the special tree-tapping force only for the months in which tree-marking is at its height and to dispense with the whole of it with the exception of those Sub-Inspectors who are required to supervise the preventive force during the rest of the year. With this object he proposes to employ three Sub-Inspectors from 16th June to 31st January and seven from 1st February to 15th June, when tree-tapping is at its height and tree-marking is heaviest. Of these Sub-Inspectors, he considers that two of those employed between 16th June and 31st January must be permanent men, the third can be drafted from the factories during the same time, as it is the slack season, while during the rest of the year five temporary men would be required. These men the Deputy Commissioner proposes to provide by promoting deserving petty officers temporarily.

7. This arrangement would be absolutely impossible in any part of the Presidency in which cocoanut trees are tapped, but where palmyras are the chief trees tapped it is feasible, because there can be but little illicit tapping when the palmyras are not yielding. But it is essential that the staff which marks the trees should be employed on prevention as long as the preventive work to be done is heavy, and the Board therefore considers that the temporary staff should be kept on at least until the end of July. There are very few trees at present tapped for jaggery in this taluk, but should such tapping become common, it is very probable that the establishment now proposed will not be sufficient. The saving effected by the present proposal will be—

			Rs.
Sub-Inspectors, 5 × 43 = 215 × 12 =	...	...	2,580
Orderlies, 5 × 21 = 105 × 12 =	...	...	1,260
	Total	...	3,840
Sub-Inspectors, 2 × 43 = 86 × 12 =	...	...	1,032
Orderlies, 2 × 21 = 42 × 12 =	...	...	504
Sub-Inspectors, 5 × 30 = 150 × 6 =	...	...	900
Orderlies, 5 × 21 = 105 × 6 =	...	...	630
	Total	...	3,066

Or Rs. 774 per annum. Similar proposals can be worked out for the Repalle Taluk after experience has been gained by the working of the present force for a year. Should the Government be pleased to approve of these arrangements, the Board requests that it may be permitted to postpone the introduction of them until next season, as it will be difficult, if not impossible, to introduce them during the pressure of tree-marking, which may be expected to begin towards the end of January.

8. In the **Central Division** the system is in force in the Madras Town Circle (area 370 square miles with a population of 676,390 as per census of 1891) and in the Walajapet and Salem Taluks. The Madras Town Circle consists of Madras and the Saidapet Taluk. During the current season for cocoanuts and the last season for palmyras over 90,000 trees were marked for toddy and 20,000 trees for jaggery; 522 petitions were sent to Sub-Inspectors for report, 1,485 notices were sent for service, 50 processes were sent for execution in connection with arrears, 493 advices of consignments of spirits were sent for verification, and 117 cases were detected. The number of shops and depôts of all kinds to be inspected in this Circle is 995. The out-door establishment, besides the Inspector and his Assistant and orderlies, consists of 14 Sub-Inspectors and 40 peons, and considering the work required to be done and the revenue involved, the Board is not able to propose any reduction. The Inspector proposed the abolition of two ranges in which the work is not so heavy as in the rest of the Circle, but the Deputy Commissioner does not support his proposal, as the Sub-Inspectors of these lighter ranges are required when work is heavy to assist other Sub-Inspectors. The Board fears that there is considerable loss of revenue by the sale in toddy shops of toddy drawn from trees ostensibly tapped for jaggery. The Deputy Commissioner reports that more than half the trees tapped for jaggery are tapped on behalf of licensed toddy shopkeepers, and experiments made upon the West Coast appear to show that coating with lime the pots in which toddy is drawn does not permanently arrest fermentation. It may be necessary to grant free licenses for the drawing of toddy for the manufacture of jaggery, special care being taken that licenses are granted only to *bonâ fide* manufacturers of jaggery. Deputy Commissioners are requested to report upon this suggestion after having ascertained whether toddy drawn in pots properly coated with lime ferments if kept for any length of time.

9. In the Walajapet Taluk (area 481 square miles with a population of 239,349 as per census of 1891) the special tree-tax establishment consists of three Sub-Inspectors and nine peons. There is also a preventive party consisting of one petty officer and five peons. This dual arrangement does not appear to the Board satisfactory, but both the tree-tapping and the preventive establishment should be under the same supervision. The Assistant Commissioner proposes the division of the taluk into four instead of three ranges for tree-marking purposes. The Deputy Commissioner does not support this proposal, which could be carried out without increased expenditure. The Board considers that the system in force in part of the Negapatam subdivision, where the tree-marking and preventive work is all done by parties under the direct supervision of Sub-Inspectors, is the best system for ordinary tree-tapping taluks. The Walajapet Taluk would then be worked by three parties, each consisting of a Sub-Inspector and six peons, one of whom should be of the 1st grade, so that the party could patrol in two sections. The force would then consist of three Sub-Inspectors and eighteen peons instead of as at present three Sub-Inspectors, one petty officer, and fourteen peons. This will give a small increase, but a saving of one Sub-Inspector can be effected by a re-arrangement of the ranges in the Circle, as there will be one taluk and one party less for the other Sub-Inspectors to supervise. The tree-tax system has not been an unqualified success in this taluk, and the Board does not think any further saving can be effected. The special establishment is very small and would be quite insufficient for preventive work were it not for the facts that tapping for jaggery is

uncommon, that the price of toddy in the neighbouring rented taluks is not lower than in the Walajapet Taluk, and that illicit tapping is reported to be uncommon, *as the tree-owners themselves employ watchmen to guard against the tapping of unmarked trees.* The Board is not satisfied that the last of these reasons is correct, and the Deputy Commissioner is requested to report whether it is not the fact that *most of the tree-tappers are brought from other districts.* If this is the case, the fact that there are not many expert tappers in the taluk would account for illicit toddy drawing being uncommon.

10. The special force sanctioned for the Salem Taluk (area 1,071 square miles with a population of 417,379 as per census of 1891) consists of seven Sub-Inspectors with twenty-one peons, and the taluk is worked in seven tree-tapping ranges. There are also two parties consisting of a petty officer and five peons, each forming a portion of the range of a Sub-Inspector. As in the case of the Walajapet Taluk this divided authority is unsatisfactory, and the Board prefers to have the country patrolled by seven parties, each consisting of a Sub-Inspector and six men. The following figures show the effect of this proposal:—

Present establishment.

			Per mensem.
			Rs.
7 Sub-Inspectors at Rs. 43	...	...	301
7 Orderlies at Rs. 21	...	...	147
2 Parties at Rs. 46½	...	...	93
1 Sub-Inspector at Rs. 43	...	...	43
1 Orderly at Rs. 21	...	...	21
	Total	...	605

By the abolition of these two parties, one Sub-Inspector and his orderly will be saved.

Proposed establishment.

			Per mensem.
			Rs.
7 Sub-Inspectors at Rs. 43	...	...	301
42 Peons at Rs. 7	...	...	294
	Total	...	595

There will thus be a saving of Rs. 120 per annum without any sacrifice of efficiency. In this taluk over 30,000 trees were marked in the year ending 30th September 1889, and 262 cases, of which 103 were cases of illicit tapping, were detected between 1st April and 9th November 1889. About 10,000 trees were tapped for jaggery. As the detection of offences and the revenue from this taluk are increasing, the Board does not consider that the force proposed above is in any way excessive.

11. In the **Southern Division** the tree-tapping system is in force in the Cuddalore and Chidambaram Taluks of South Arcot, the Tanjore, Kumbakonam and Negapatam Taluks of Tanjore, the whole of the Malabar District with the exception of the Wynaad, the Coimbatore, Musiri and Namakal Taluks, and the Trichinopoly Taluk with the exception of the Iluppur Maganam.

12. In the Cuddalore Taluk (area 429 square miles with a population of 280,992 as per census of 1891) the special force consists of 4 Sub-Inspectors and 12 peons, of whom 1 Sub-Inspector and 3 peons were transferred from Tanjore Taluk; the taluk is also patrolled by two parties consisting of 2 petty officers and 11 peons, and by a Sub-Inspector and four parties stationed on the French frontier. The latter portion of the force is sanctioned for a special purpose, and no alteration can be made in it, but the Deputy Commissioner proposes to abolish the two parties now patrolling the taluk and one of the Sub-Inspectors and to increase the number of peons attached to the other Sub-Inspector from 3 to 6. This would give an establishment consisting of 3 Sub-Inspectors and 18 peons, instead of 4 Sub-Inpectors, 2 petty officers and 23 peons, thus showing a saving of 1 Sub-Inspector, 2 petty officers and 5 peons. The area of this taluk is 340 square miles, and there are 115 saline tracts; 123 Salt and 57 Abkari cases were detected during the six months, and 24,632 trees were marked during the year ending 30th September 1889; a considerable number of trees are tapped for jaggery. The Board does not think this establishment excessive.

13. In the Chidambaram Taluk (area 396 square miles with a population of 263,635 as per census of 1891) before the introduction of tree-tapping, 4 petty officers and 22 peons were employed. It is now worked by 4 Sub-Inspectors and 24 peons. The establishment sanctioned for tree-tapping consisted of 4 Sub-Inspectors and 2 peons. There is therefore a saving of 4 petty officers in the establishment now employed in the taluk. The system has only just been introduced. It is working fairly well, but the Board does not consider it possible to make any reduction as yet.

14. The Tanjore Taluk (area 680 square miles with a population of 348,150 as per census of 1891) was worked before the introduction of the tree-tax system by 1 Sub-Inspector with an orderly of 3 peons, and 5 parties consisting of 5 petty officers and 25 men. The special tree-tapping establishment consisted of 7 Sub-Inspectors and 21 peons, which has recently been reduced to 4 Sub-Inspectors and 12 peons by the transfer of 2 Sub-Inspectors and 6 peons to Kumbakonam and 1 Sub-Inspector and 3 peons to Cuddalore. The taluk is now being worked by 5 Sub-Inspectors and 15 peons as well as by 5 parties. The Deputy Commissioner considers, and the Board agrees with him, that the work can be done with equal efficiency without the petty officers by the Sub-Inspectors aided by 30 peons, a reduction of 5 petty officers and 10 peons. In this taluk 289 Salt and 130 Abkari cases were detected during the six months and more than 22,000 trees were marked during the year ending 30th September 1889. Many trees also are tapped for jaggery.

15. The Kumbakonam Taluk (area 339 square miles with a population of 323,351 as per census of 1891) is now worked by 4 Sub-Inspectors and 24 peons. The original force consisted of 1 petty officer and 5 peons, and the special establishment sanctioned for tree-tapping was 4 Sub-Inspectors and 19 peons, of whom 2 Sub-Inspectors and 6 peons were transferred from Tanjore Taluk. In the Negapatam Taluk there are now 3 Sub-Inspectors and 18 peons. The original force consisted of 1 Sub-Inspector, 2 petty officers and 12 peons. The special establishment sanctioned for tree-tapping was 2 Sub-Inspectors and 6 peons. In these taluks the establishment is moderate in comparison with the amount of revenue involved, and the tree-tapping system has not yet proved a thorough success; the Board therefore does not at present think any change advisable.

16. The Tellicherry Circle is divided into 20 ranges, in which there are 21 parties. There are 20 Sub-Inspectors, 19 of whom have under their supervision a party consisting of 1 petty officer and 4 peons, while the 20th has 2 petty officers and 10 peons. The special establishment sanctioned for tree-tapping consists of 1 Assistant Inspector, 15 Sub-Inspectors, 10 petty officers and 51 peons. In this Circle during the year ending 30th September 1889, 62,860 trees were marked for toddy, and during the six months ending with the same date, 16,234 trees were marked for jaggery toddy, and 71 Salt and 597 Abkari cases were detected.

17. The Calicut Circle is divided into 16 ranges. The original establishment consisted of 8 Sub-Inspectors, 21 petty officers and 120 peons. One Assistant Inspector, 8 Sub-Inspectors, 3 petty officers and 30 peons were sanctioned for tree-tapping.

The Palghat Circle is divided into 13 ranges. The original establishment was 5 Sub-Inspectors, 5 petty officers and 24 peons. One Assistant Inspector, 8 Sub-Inspectors, 8 petty officers and 57 peons were sanctioned for tree-tapping. In these Circles each range, with a few exceptions where there are two parties, is patrolled by a single party consisting of 1 petty officer and 4 peons. In the Calicut Circle, only a portion of which was under the tree-tapping system during the year ending 30th September 1889, 20,758 trees were marked for toddy, and in the six months ending with the same date 11 Salt and 138 Abkari cases were detected. In the Palghat Circle only the Palghat Taluk was under tree-tapping during the year ending 30th September 1889; 5,032 trees were marked for toddy and 3,548 for jaggery, and 155 Abkari cases were detected. Illicit distillation is very common in this circle.

18. In the Malabar Circles illicit tapping, illicit sale of toddy, and in some places illicit distillation are exceedingly common. Trees are tapped all over the country, and it is a common practice for a tapper to apply for two or three trees in the garden in which his house is situated and tap as many more trees as he chooses under the pretext of manufacturing jaggery toddy. He then takes a small quantity of toddy to the shop for which he is licensed to draw and sells the remainder in his house without a license. If a preventive party appears all signs of sale are promptly concealed, and if the Sub-Inspector is not present the toddy is removed to the house. If the Sub-Inspector is present, and the house can be searched, the toddy is left in the courtyard and its presence accounted for by the explanation that the drawer was about to convey it to the shop. Even when a house is searched and toddy seized, the accused asserts that it was found outside or clandestinely taken into the house by the searching party. Under these circumstances illicit tapping and illicit sale are very difficult to detect, and it is reported that where toddy-producing trees are numerous, detection is only limited by the amount of time which can be devoted to it by the establishment. Assaults are very frequent and daring, and the Deputy Commissioner believes that in many cases arrests are not made because the men are afraid of being injured. Illicit distillation is very easy, and smuggling of arrack from rented into Excise areas, or from Native Cochin into the neighbouring portions of Calicut and Palghat Taluks, is very lucrative. For these reasons the Board considers that the preventive staff is by no means excessive. The Deputy Commissioner, however, considers that 1 Sub-Inspector and two parties can be abolished in the Calicut Circle, and one party in the Tellicherry Circle. He also proposes to reorganise the force in the manner in which it is worked in the Negapatam subdivision and to place a party of 6 peons under each of the Sub-Inspectors in the Malabar Circles. There will thus be a saving of 1 Sub-Inspector, 58 petty officers and 46 peons. The Board is very doubtful whether the present force in Malabar is sufficiently strong, *especially as the practice of drawing toddy for jaggery and selling it as fermented toddy and also of distilling so-called jaggery toddy both in the amsham and the renters' distilleries* is reported to be carried on to an extent which is causing serious damage to the revenue and with which the existing staff has not as yet found it possible effectually to cope. It therefore begs to suggest that the organisation now proposed by the Deputy Commissioner should be tried for the present as a tentative measure, and if it be found unsatisfactory other arrangements will have to be made.

19. In the Coimbatore Taluk (area 804 square miles with a population of 307,194 as per census of 1891) 5 Sub-Inspectors and 15 peons are employed in addition to four parties, each consisting of a petty officer and 5 peons. The system has only just been introduced into this taluk, where it is progressing very satisfactorily, 6,624 trees having been marked up to the end of November. The Deputy Commissioner proposes to reorganise the establishment by placing the parties under the immediate supervision of the Sub-Inspectors. This will result in the saving of 4 petty officers and 5 peons.

20. In the Musiri Taluk (area 726 square miles with a population of 282,619 as per census of 1891) 1 Sub-Inspector, 3 petty officers, and 18 peons were employed before the introduction of the tree-tax. One additional Sub-Inspector and three peons were sanctioned. The Deputy Commissioner proposes to reorganise this establishment, getting rid, as usual, of the petty officers. The saving will be 3 petty officers and 9 peons.

21. In the Namakal Taluk (area 715 square miles with a population of 300,047 as per census of 1891) the force was 1 Sub-Inspector, 2 petty officers and 13 peons. The additional force was 2 Sub-Inspectors and 6 peons. The Deputy Commissioner proposes to substitute 3 Sub-Inspectors and 18 peons, a saving of 2 petty officers and 1 peon.

22. The Trichinopoly Taluk (area 542 square miles with a population of 360,829 as per census of 1891) before the introduction of the tree-tapping system was worked by a Sub-Inspector, 4 petty officers and 23 peons. The special sanction for tree-tapping consisted of 1 Assistant Inspector, 3 Sub-Inspectors and 12 peons. The taluk is now divided into 4 ranges, each in charge of a Sub-Inspector with 2 orderlies and patrolled also by 5 parties. One of these was temporarily constituted as an experiment by taking away one orderly from each Sub-Inspector and from the Assistant Inspector. The Deputy Commissioner does not recommend the abolition of petty officers and the working of the parties in this Circle under the direct control of the Sub-Inspectors unless an additional Sub-Inspector can be posted to the taluk. This would involve increased expenditure: 22,218 trees were marked for toddy and 4,532 for jaggery during the year ending 30th September 1889, and 581 Salt and 235 Abkari cases were detected during the six months ending 30th September 1889. Considering the heavy detective work in this Circle, the Board cannot recommend any change in the establishment which would not involve additional expenditure.

23. The Assistant Inspectors and the clerks sanctioned in connection with the tree-tax system are absolutely indispensable. The latter are required to make out the licenses and permits, to keep the tree-tax registers, and to deal with the additional correspondence entailed by the system. The former are required to dispose of applications when the Inspectors are in camp and to assist those officers in disposing of cases. In Malabar, where three extra additional Assistant Inspectors have been employed, there have been complaints of insufficient establishments, and the Collector has drawn attention to delays in the disposal of cases. In Trichinopoly the Assistant Inspector is of the greatest assistance to the Inspectors of both the Circles in dealing with applications and disposing of cases.

24. The Government is doubtless aware that the toddy revenue has largely increased wherever the tree-tapping system has become established, and that it promises to expand still further as that system is extended to new tracts and as the tax is raised as it must be. The Board does not urge that merely because there is a large and increasing revenue, therefore an unanswerable case is shown for increased expenditure on establishments. It must be remembered that the imposition of every restriction and of each addition to taxation increases the temptation to illicit practices, *which only a properly organized preventive establishment can suppress.* In this view the Board, after carefully reconsidering the circumstances of each tract at present under the tree-tapping system, is convinced that the proposals now submitted for the orders of Government are fixed on the very lowest scale consistent *with the efficient control of the trade in toddy and with the due protection of the public revenue.*

Statement showing the details of establishment sanctioned and proposed in tree-tapping Circles and the effect of the system on the Revenue.

District.	Circle.	Taluk.	Establishment. Existing. Preventive (permanent). Sub-Inspectors.	Petty officers.	Peons.	Tree-tapping (temporary). Sub-Inspectors.	Petty officers.	Peons.	Total. Sub-Inspectors.	Petty officers.	Peons.	Proposed. Preventive and tree-tapping. Sub-Inspectors.	Petty officers.	Peons.	Saving. Sub-Inspectors.	Petty officers.	Peons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Kistna ...	Manginapudi... ...	Bandar	...	5	30	5	...	15	5	5	45	Whole year 2. Half the year 5.	5 ...	36 15	...	...	...
	Nizampatam	Répalle	...	4	24	4	...	12	4	4	36	4	4	36*	...	...	...
North Arcot ...	Vellore	Walajapet	...	1	5	3	...	9	3	1	14	2	...	18	1	1	—4
South Arcot ...	Cuddalore	Cuddalore	...	2	11	4	...	12	4	2	23	3	...	18	1	2	5
		Chidambaram	...	4	22	4	—4	2	4	...	24	4	...	24	...	...	...
Tanjore ...	Tanjore	Kumbakonam	...	1	5	4	—1	19	4	...	24	4	...	24	...	...	...
		Tanjore	1	5	28	4	...	12	5	5	40	5	...	30	...	5	10
	Negapatam	Negapatam	1	2	10	2	—2	8	3	...	18	3	...	18	...	...	...
Trichinopoly ...	North Trichinopoly ...	Musiri	1	3	18	1	...	3	2	3	21	2	...	12	...	3	9
	South Trichinopoly ...	Trichinopoly (except Iluppur Maganam).	1	4	23	3	...	12	4	4	35	4	4	35	...	...	...
Salem ...	Salem	Salem	1	2	13	7	...	21	8	2	34	7	...	42	1	2	—8
	North Trichinopoly ...	Namakal	1	2	13	2	...	6	3	2	19	3	...	18	...	2	1
Coimbatore ...	Coimbatore	Coimbatore	...	3	10	5	1	25	5	4	35	5	...	30	...	4	5
Malabar ...	Tellicherry	Chirakal ... ... Kurumbranad ... ... Kottayam	5	11	80	15	10	51	20	21	131	20	...	123	...	21	2
	Calicut	Calicut ... ... Ponani ... ... Cochin ... ... Part of Ernad	8	21	120	8	3	30	16	24	150	15	...	101	1	24	49
	Palghat	Palghat ... ... Walawanad ... ... Part of Ernad	5	5	24	8	8	57	13	13	81	13	...	86	...	13	—5
		Total ...	24	75	436	79	15	294	103	90	710	Whole year 96. Half year 5.	13 ...	657 15	4	77	64

* At Rs. 30 per mensem.

Statement showing the details of establishment sanctioned and proposed, &c.—concld.

District.	Circle.	Taluk.	Annual cost of establishment. Sanctioned (preventive and tree-tapping).	Proposed (approximate).	Saving (approximate).	Toddy Revenue— Under renting system. Period.	Amount.	Under tree-tapping system. Period.	Amount.	Increase or decrease.
			19	20	21	22	23	24	25	26
			Rs.	Rs.	Rs.		Rs.		Rs.	Rs.
Kistna ...	Manginapudi ...	Bandar	7,050	6,276	774	1887-88	50,684*	1888-89	55,042†	+ 4,358
	Nizampatam ...	Répalle	5,640	5,640	...	1888-89	49,635	1889-90	...	...
North Arcot ...	Vellore	Walajapet	2,862	2,544	318	1887-88	47,267	1888-89	29,833	— 17,434
South Arcot ...	Cuddalore	Cuddalore	4,272	3,060	1,212	Do.	69,377	Do.	71,864	+ 2,487
		Chidambaram	4,080	4,080	...	1888-89	44,818	1889-90	...	...
Tanjore ...	Tanjore	Kumbakonam	4,080	4,080	...	Do.	1,35,624	Do.	...	...
		Tanjore	6,630	5,100	1,530	1887-88	91,418	1888-89	93,156	+ 1,738
	Negapatam	Negapatam	3,060	3,060	...	1888-89	92,544	1889-90	...	...
Trichinopoly ...	~~North Trichinopoly~~ ...	~~Musiri~~	3,210	2,040	1,170	Do.	17,395	Do.	...	...
	South Trichinopoly ...	Trichinopoly (except Iluppur Maganam).	5,556	5,556	...	1887-88	60,810	1888-89	76,220	+ 15,410
Salem ...	Salem	Salem	7,260	7,140	120	Do.	1,02,760	Do.	97,619	— 5,141
	North Trichinopoly ...	Namakal	3,420	3,060	360	1888-89	35,400	1889-90	...	...
Coimbatore ...	Coimbatore ...	Coimbatore	6,072	5,100	972	Do.	93,422	Do.	...	...
Malabar ...	Tellicherry	Chirakal				1887-88	72,375	1888-89	66,715‡	— 5,660
		Kurumbranad	24,222	21,156	3,066	Do.	23,000*	Do.	26,073†	+ 3,073
		Kottayam				1886-87	37,859	Do.	57,361‡	+ 19,502
	Calicut	Calicut				1885-86	45,390	Do.	62,603‡	+ 17,213
		Ponani	24,168	16,224	7,944	1888-89	23,860*	1889-90	...	...
		Cochin				1885-86	6,119	1888-89	9,510‡	+ 3,391
		Part of Ernad				...	...	...	...	...
	Palghat	Palghat				1887-88	11,305	1888-89	7,516‡	— 3,789
		Walawanad	15,306	13,932	1,374	1888-89	8,280*	1889-90	...	...
		Part of Ernad				Do.	23,196‖*	Do.	...	...
		Total ...	1,26,838	1,08,048	18,840	...	...	...	...	...

Remarks. (27)

Sub-Inspectors at Rs. 43 per mensem.
Petty Officers at ,, 11¼ do.
Peons at ,, 7 do.

* Represents combined arrack and toddy rentals.

† Includes combined arrack and toddy rentals and tree-tax.

‡ Excludes arrack revenue amounting to Rs. 49,856 for the Chirakal, Kottayam, Calicut, and Palghat taluks and Rs. 3,055 for Cochin.

‖ The revenue of the whole of Ernad taluk is shown against Palghat Circle.

Old System.

	Rs.
Gross revenue of the Malabar District, excluding the Wynaad, Ernad, Walawanad and Ponani Taluks for 1885-86 amounted to	2,28,851

New System.

	Rs.
Toddy revenue of the above area excepting Kurumbaranad Taluk for 1888-89 was	2,03,705
Arrack revenue of do. ...	52,911
Rentals, &c., of the Kurumbaranad Taluk	26,073
Total ...	2,82,689
Increase on the revenue under old system	53,838

68

[Reference—Chapter XIII, Section 3, page 70 of the report.]

The following uniforms have been prescribed for the officers of the Madras Salt and Abkari Department, under circular order No. II of 1892:—

UNIFORMS FOR DEPUTY COMMISSIONERS.

Full Dress.

Tunic.—Dark blue cloth edged all round including collar and collar seam with round black cord, the skirt rounded off in front and closed behind. Purple blue velvet collar and cuffs. A tracing of small eyes on the collar below the cord. The cuffs pointed and ornamented with an Austrian knot of the above cord. A crow's-foot and eye below it. Full height of cuff not to exceed 9 inches. On the front 5 black round cord loops with netted caps and drops (pattern zig-zag) fastened with olivettes. On each back seam a line of the same round cord forming three eyes at the top, passing under a netted cap at the waist below which it is doubled and ending in an Austrian knot reaching to the bottom of the skirt. Skirt lined with black silk. Shoulder straps of round black cord, universal pattern, with a black button at top. Badges of rank in gilt metal on shoulder-straps, viz., one crown and one star (special pattern).

Badges.—A gilt metal crown with "S. & A." on the bottom. A five-pointed gilt metal star with the monogram "S. & A." on a purple enamelled base.

Trousers.—Dark blue cloth with $1\frac{3}{4}$ inch black mohair oak-leaf lace down the side seams, to be fastened with a leather strap at bottom.

Boots.—Black leather, Wellington or ankle boots.

Spurs.—Brass, crane-necked.

Helmets.—White, Regulation, with purple blue silk puggree made up in 7 pleats, with a bow behind with 3 stripes of $\frac{3}{4}$ inch gold lace, *same pattern as for forage cap*, a gilt spike and chain. The spike to have a leaf-pattern base and to be $3\frac{3}{8}$ inches high from base. A gilt rosette hook to fasten the chain on the right side.

Sword.—Gilt half-basket hilt, with "V.R.I." inserted in the outward boss. The grip, of black fish-skin, bound with gilt wire, slightly-curved blade, grooved and spear-pointed, 33 inches long by 1 inch wide at the shoulder.

Scabbard.—Steel.

Sword knot.—Gold and purple cord with gold and purple acorn.

Sword-belts.—Brown Russia leather $1\frac{1}{2}$ inches wide, with a gold embroidered line down either side and a double snake down the centre. Slings 1 inch wide with a gold embroidered line down either side. Gilt buckles and snake clasp.

Pouch-belt.—Brown Russia leather 2 inches wide trimmed similarly to the sword-belt with gilt ornamented buckle, tip and slide same as the staff, but with the monogram "S. & A." on the tip.

Pouch.—Brown Russia leather flap 6 inches long by $3\frac{1}{2}$ inches deep with V.R.I. in centre on gilt metal. The edge of the flap trimmed round with two narrow lines of gold embroidery.

Gloves.—(For all officers of and above the grade of Assistant Inspectors with the full dress uniform). White doe-skin.

Mess Uniform.

Shell jackets.—Dark blue cloth edged all round (collar included) with $\frac{1}{2}$ inch black mohair braid, purple blue velvet collar and cuffs, black Russia braid on the collar seam, cuffs pointed and trimmed with the same $\frac{1}{2}$ inch braid, 5 inches high, a row of black tit studs down the front on the left side, a loop of black Russia braid at bottom of collar to fasten across the neck, black silk linings, shoulder straps and badges same as for tunic.

Mess waistcoat.—Dark blue cloth, half way open, without collar, edged with $\frac{1}{2}$ inch black mohair braid all round. Pockets edged with black, Russia braid, forming a crow's-foot at each end and 3 eyes at centre. A row of black studs and hooks and eyes down the front.

Trousers.—Same as for full dress.

Spurs.—Brass.

Fatigue cap.—Dark blue cloth folding cap 5 inches high, with purple cloth top and dark blue side flaps 4 inches deep to turn down when required. Black braid welts on cap and flaps and at front and back seams, a gold embroidered badge with the monogram "S. & A." surmounted by a crown and surrounded by a wreath, on left side. To be worn in the evening with the blue uniform only.

Necktie.—Black.

White mess uniform.—White drill without braid or buttons down the front, stand-up collar fastened in front with a loop of white braid and the shoulder straps of the same material fastened to a small departmental gilt button at top. Badges as on blue uniform. One inside breast pocket.

Trousers.—White, plain.

Cummerband.—Purple silk.

Undress.

Patrol jacket.—Dark blue cloth with stand-up collar rounded in front, edged with 1 inch mohair lace all round (collar included) up the slits, and along the back seams, a thick mohair Russia braid on the collar seams. Five drooping loops on both sides with two olivettes on each loop, the top loops to extend to the shoulder seams and the bottom to 4 inches. Cuffs pointed with a bar of 1 inch mohair braid 5 inches deep, traced with black Russia braid above the mohair braid forming small eyes and finishing with a crow's-foot. A plain tracing braid below the lace also finishing with a crow's-foot and eye at bottom of sleeve. Height of cuff not to exceed 7 inches. Pockets in front edged with 1 inch mohair lace. Hooks and eyes in front. Shoulder straps of the same material as the garment edged with $\frac{1}{2}$ inch black mohair lace except at the base, and fastened to a black netted button at the top. Badges on the shoulder straps, one gilt metal crown and one star. Side seams to be open 5 inches.

Trousers.—Same as for full dress.

Forage cap.—Dark blue cloth, 3 inches high, ornamented with a band of $1\frac{3}{4}$ inches gold lace, double snake pattern, with two rows of purple silk, with a patent leather drooping peak, gold pearl button, and gold braided figure on the crown. The peak to be embroidered in gold $\frac{3}{4}$ inches wide. A plain black patent leather chin-strap.

Helmet.—
Sword belt.— } As for full dress.
Sword knot.—

Khaki Uniform.

Patrol jacket.—Khaki drill or serge, same pattern as the blue, but with khaki trimmings. The shoulder-straps to be fastened to a small half ball gilt button.

Trousers.—Khaki drill or serge with khaki cotton or woollen braid $1\frac{3}{4}$ inches wide.

Helmet.—Regulation, covered with khaki. A khaki button should be substituted for the spike and dome.

Puggree.—Khaki.

Fatigue cap.—Khaki drill or serge with badge.

Riding pantaloons.—Regulation khaki cord, woollen or cotton.

Riding boots.—Brown leather with brass jack spurs.

ASSISTANT COMMISSIONERS.

Uniform as for Deputy Commissioners with the following exceptions:—

Badges of rank, one crown.

Tunic.—The trimmings on collar to be plain, without eyes. Height of cuffs not to exceed 8 inches.

Patrol jackets.—The tracings on the cuffs to be plain without eyes.

NATIVE ASSISTANT COMMISSIONERS

will wear the above uniforms, substituting for the helmet a purple check silk, gold-laced pith turban, the front slashed across and edged round with gold lace $1\frac{1}{2}$ inches wide, or a khaki coloured puggree trimmed as above with the khaki uniform.

Forage caps.—Same as above without the peak.

General.—When officers use the undress uniforms as full dress the cross belt and pouch should also be worn.

INSPECTORS AND ASSISTANT INSPECTORS.

Patrol jacket.—Dark blue cloth, with stand-up collar, rounded in front, edged all round (collar included) with $\frac{1}{2}$ inch black mohair lace, and on the back seams, with four bars across the front of $\frac{1}{4}$ inch tubular braid, with crow's-toe at the end farthest from the front, and eyes in centre between crow's-toe and front, to hook and button at front with $1\frac{1}{2}$ inches olivette, pointed cuffs 5 inches deep trimmed with mohair lace with two chevrons of black Russia braid $\frac{1}{2}$ inch above, ending in a crow's-foot on the top. Two pockets in the skirt in front trimmed with mohair lace, side seams open to 5 inches from bottom. Inspectors to wear shoulder-straps of the same material as the garment edged with $\frac{1}{2}$ inch black mohair lace except at the base, and fastened to a black netted button at the top. Badges of rank to be worn on each side of the collar, two gilt stars for Inspectors and one for Assistant Inspectors.

Badges.—A five-pointed gilt metal star, with the monogram "S. & A." on a purple enamelled base.

"*Khaki patrol jacket.*—Khaki drill or serge, same pattern as above, but with khaki trimmings. Khaki serge patrol jackets may be used with khaki serge trousers or with riding breeches."

Trousers.—Blue cloth with a stripe of mohair lace 1 inch wide down the outer seams to be fastened with steel chain straps. Khaki drill or serge trousers, same as the blue, to be worn with khaki drill or serge coats only.

Forage cap.—Dark blue cloth $2\frac{1}{2}$ inches high, with a patent leather drooping peak, ornamented with a band of $1\frac{1}{2}$ inches black lace, oak-leaf pattern, and gold-embroidered monogram "S. & A." surmounted by a crown surrounded by a wreath on the band in front. Inspectors to wear a drooping peak $\frac{1}{2}$ inch gold embroidered, and Assistants a plain peak.

Fatigue cap.—Dark blue cloth folding cap, 5 inches high, with purple cloth top and dark blue side flaps, 4 inches deep, to turn down when required. Black braid welts on cap and flaps and at front and back seams. To be worn in the evening with the blue uniform only.

For evening wear or on patrols at night a khaki drill cap of the above pattern may be used by European Inspectors, Assistant and Sub-Inspectors.

Helmet.—White, regulation shape, with silk purple puggree edged top and bottom with gold Russia braid ½ inch wide. A gilt spike and curb chain to be worn on occasions of ceremony and at other times when ordered. The spike to have a dome base and to be 3 inches high from base of dome. A gilt rosette hook to fasten the chain on the right side. With the khaki uniform a khaki cover to be used to helmet with a khaki puggree.

Sword.—Half-basket hilt and back-piece of gilt metal, black fish-skin grip, bound with gilt wire; slightly-curved blade, grooved and spear-pointed. Full size blade 33 inches long and an inch wide at the shoulder; extreme length, including hilt, 38½ inches; weight, without scabbard, 1 pound 12 ounces, or second size blade 32 inches long and ⅞ inch wide at the shoulder. Extreme length, including hilt, 37½ inches.

Scabbard.—Steel.

Sword belt.—Brown leather 1½ inches wide, slings 1 inch wide, gilt buckles and snake clasp.

Sword knot.—Black silk cord with acorn.

Boots.—With blue cloth uniform, Wellington or ankle boots.

When riding on duty, Bedford cord breeches and brown leather (butcher) riding boots. During the monsoon months or for rough walking, officers may wear brown leather gaiters or khaki-coloured putties and brown walking or ammunition boots.

Gaiters.—When on duty in the factories, Inspectors, Assistant Inspectors and Sub-Inspectors may wear over their khaki trousers a pair of brown leather gaiters with six brown buttons or khaki-coloured putties and thick brown leather walking or ammunition boots.

Spurs.—Steel, crane-neck.

On occasions of ceremony, Inspectors will, in addition to the above, wear a *pouch belt* of brown leather 2½ inches wide with gilt Imperial cipher surrounded by the inscription "Salt and Abkari Department," and surmounted by a crown enclosed in an oak-leaf wreath, a gilt whistle and chain.

Pouch—Of brown leather, flap 6 inches wide by 3½ inches deep with "V. R. I."

The belt to fasten to pouch with gilt buckles and staples.

MESS UNIFORMS FOR INSPECTORS AND ASSISTANT INSPECTORS.

For Inspectors.

Shell jacket.—Dark blue cloth with purple blue cloth collar and cuffs, edged with thick black Russia braid all round, including collar and collar seam, and forming a crow's-foot on the point at back. Cuffs pointed, 5 inches deep to have two bars on the same braid on each sleeve, the upper forming an Austrian knot extending to 8 inches from the bottom of the cuff and the lower a crow's-foot and eye. A row of black studs on the left side, a loop of black braid to be fastened across the neck in front, lining black, two gold stars on each side of the collar in front. Shoulder-straps of double twisted black cord fastened to a black ball button.

Waistcoat.—Dark blue cloth, open half way, without collar, edged all round with thin black Russia braid, pockets trimmed with the same braid above and below, forming a crow's-foot at each end, a row of black studs and hooks and eyes in front.

Trousers.—Dark blue cloth with one inch mohair braid down the seams. Same as that worn with the blue patrol jacket.

Fatigue cap.—As per regulation.

Necktie.—Black.

Spurs.—Steel.

For hot weather, a white drill jacket without braid or buttons down the front, stand-up collar fastened in front with a loop of white braid and the shoulder-straps of the same material fastened to a small half ball gilt button at top, one inside breast pocket. Badges as with blue uniform.

Trousers.—White, plain.

White collar and black necktie.

Cummerband.—Purple silk.

For Assistant Inspectors.

Uniforms as for Inspectors, with the following exceptions:—

Shell jacket to have a single bar of braid forming an Austrian knot 7 inches high and a crow's-foot and eye below it and one gold star on each side of the collar.

CLOTHING FOR SUB-INSPECTORS.

Patrol jacket.—Same as Inspectors, or of dark blue serge, without the bars of tubular braid and olivettes, and with gold embroidered crowns at the points of the cuffs, with plain shoulder-straps of the same material as the garment and fastened to a ball button at the top. The button to be black in the case of blue coats, and khaki in the case of khaki coats.

Khaki jackets.—Same pattern as above with the exception that there will be no crowns on the sleeves.

Trousers.—Blue cloth or serge, same pattern as Inspectors, but without braid down seams.

68

Helmets.—White, regulation, with purple puggree, without lace, with the blue uniforms and a khaki cover over helmet and a khaki turban with the khaki uniform.

Forage cap.—Same pattern as Assistant Inspectors, ornamented with a badge in gilt with the Royal and Imperial cypher in centre surrounded by the inscription "Salt and Abkari Department" and by a wreath with the motto "S. & A." surrounded by a wreath in gilt.

Boots.—With the blue uniform black leather ankle boots, and with the khaki uniform black or brown leather boots.

Sword.—Brass mounted black leather scabbard, to be supplied by Government.

Sword belt.—Brown English leather, 2½ inches wide, ending with a frog 4½ inches long and of the same width as the scabbard of the sword. The frog to have an opening at the top 3 inches long, and a brass buckle and strap ½ inch wide to fasten across the opening. The sword belt to be worn diagonally over the right shoulder and to be of such a length that the frog shall rest on the left hip.

Temporary Sub-Inspectors.—Temporary Sub-Inspectors will wear on the front of their head-dress a five-pointed gilt metal star on which will be a garter inscribed "Salt and Abkari" and within the garter the letter "T."

Native Inspectors and Assistants will wear the above uniforms, substituting for the helmet and forage cap a silk purple round puggree. The front slashed across and edged round with gold lace ⅛ inch wide. Gold embroidered monogram "S. & A." surmounted by a crown and surrounded by a wreath in front of the turban or a khaki turban similarly trimmed with the khaki uniform.

Native Sub-Inspectors will wear the uniform prescribed for their class with the turban prescribed for Native Inspectors, except that it need not be of silk and will not have the gold Russia braid, but will have the same motto in front as on the Sub-Inspector's forage cap.

In lieu of the turbans above prescribed, Native Inspectors and Assistant Inspectors may wear a dark blue cloth forage cap without a peak. The cap will be trimmed with a band of 1½ inches black lace, oak-leaf pattern, edged top and bottom, for Inspectors with ⅛ inch gold Russia braid. The gold embroidered monogram prescribed above being worn on the front.

Native Sub-Inspectors may wear a similar cap without the gold Russia braid and with the motto of their rank on the front of it. Inspectors and Assistant Inspectors will always wear their swords, on occasions of ceremony such as inspections of the Commissioner, visits of high officials, at levees and on occasions when they may apprehend disturbances. When swords are provided for Sub-Inspectors they will always wear them on the occasions above-mentioned, as well as when on preventive duty, on patrols, at drill and ball practice.

2. Sealed patterns of all the above may be seen at Messrs. Moses and Company, Mount Road, Madras, and of Inspectors, Assistant Inspectors and Sub-Inspectors' uniform, at Messrs. Haroon, Sait and Company, Mount Road, Madras. M. ~~Ebrahim Saib, Popham's~~ Broadway, has sealed patterns of only Inspectors' uniforms.

3. All officers should provide themselves at once with uniform. Three months' time will be allowed to those newly joining the Department or promoted to the class in which the wearing of a particular kind of uniform is necessary.

4. Officers are to understand that when on duty they are always to wear uniform, and that they are strictly prohibited from wearing only portions of it at a time. They are, for instance, not to be seen wearing the coat and cap or turban without the uniform trousers.

5. Officers, while officiating in superior appointments, may continue to wear the uniform of their substantive rank.

6. Officers who have provided themselves with black leather belts and with the monogram "S.A.D." will continue to wear them until worn out or to the end of 1894.

69

APPENDIX.

PART II.

FORMS.

APPENDIX, PART II—FORMS.

[MADRAS.]

FORM T. T. 5.

No.

License granted to Shopkeepers to vend Toddy in the Taluk of

I, , Collector of the District, under the provisions of Madras Act I, 1886, hereby license you, , son of , residing at , to establish a shop at , in the Taluk of , and sell toddy therein from the 1st October 1894 to the 30th day of September 1895, subject to the following conditions and stipulations to be observed by you, the said :—

CONDITIONS OF LICENSE.

1. The privilege conferred by this license extends only to the sale of toddy.

2. The monthly amount for which the privilege is purchased shall be payable into a Government Treasury on or before the fifteenth day of each month, beginning with the 15th October 1894. If the deposits made by you be in cash it will be taken in payment of the instalments due in the last two months of the period of the rent. If the deposit is in Government promissory notes or Postal Savings Bank deposits which you wish to retain, they will be returned to you on payment of the whole of the rental due by you, otherwise they will be sold or otherwise disposed of and the amount realized taken towards the payment of the instalments due in the last two months of the period of the rent, any balance still due being recovered as if it were an arrear of land revenue.

3. You may draw the toddy you require for sale, or may have it drawn, under separate tree-tapping licenses to be obtained under the rules relating to the tree-tax system published by Government, from toddy trees growing on private lands within the tract in which the shop is situated and in which the tree-tax system is in force, or may purchase it from any other licensed toddy shopkeeper within the same tract; but no toddy, except that which is the produce of cocoanut, palmyra, date or sago trees, for the tapping of which a license has been issued under the rules above mentioned, shall be kept in the shops, offered for sale or sold by you, nor shall sweet toddy, even if it be the produce of marked trees, be kept or sold by you. Provided that you shall not in any way meddle with or use cocoanut, palmyra, date or sago trees growing in putta or inam lands, or in backyards, or on land the property of any individual without the permission of the owner. Provided also that you shall not sell any toddy unless you have also taken out a tree-tapping license under the said rules in your own name or in the name of some person nominated by you for such minimum number of trees as may be prescribed by the Collector. The license shall be liable to be cancelled should you fail to take out a tree-tapping license and open your shop within a reasonable period to be determined by the Collector.

4. You shall have no right to the free use of cocoanut, palmyra, date and sago trees standing on Government waste or poramboke lands within or outside the area in which your shop is situated. The right of tapping such trees will be separately sold in auction, and you must make your own arrangement with the renters of such trees. In the case of trees on lands belonging to the Public Works Department or the Local Fund Department, you should pay such fees as may be prescribed by those departments or obtain the consent of the person to whom the trees may have been leased. You shall not have any right to the use of trees in reserved forests except on payment of such fees and on such conditions as may be prescribed by the Forest Department.

5. You shall be responsible to Government for all payments of instalments of fee due on account of tree-tapping licenses granted on your application in your own name or in the names of your nominees under the conditions set forth therein and in the said rules.

6. (i) Failing payment of any of the instalments hereinbefore mentioned, the Tahsildar will immediately proceed to recover the arrears in any of the methods prescribed by section 28 of the Abkari Act. If it be decided to resell the privileges, the Tahsildar will suspend your license and issue notice of resale, and will resell them on the day fixed, with effect from the date of the issue of license to the new purchaser. In that case the deposit will be applied to cover arrears due and the loss, if any, by such suspension and resale, and if it should be more than sufficient to do so, the balance will be forfeited. If, however, the deposit should fall short of the arrears due and the loss by resale you will be responsibe for the difference.

70

(ii) The resale referred to will, however, be subject to formal confirmation by the Collector, who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmation will, unless revised by the Board of Revenue for special reasons, be tantamount to an acceptance of the bid. The accepted bid will represent the amount which is to be paid for the remaining period of the lease for the privilege.

(iii) If the Collector does not confirm the resale he may make such other arrangements as may appear advisable for the remainder of the period of the lease, in which case he shall serve a notice on you informing you of the nature of the arrangements made.

(iv) Any sum due by you under the foregoing clauses of this condition shall be collected under Act II of 1864. No remission or abatement of the rent shall on any account whatever be claimable by you.

(v) You shall also, if so required by the Collector, deliver up to the Collector this license and all the tree-tapping licenses which shall have been granted on your application.

7. You shall place the license granted to you in a conspicuous place in the shop which shall be located in a decent shed or building. The room or rooms used for the shop shall always be separate from your dwelling-house whether they be under same roof or not. If there is a door of communication between the shop and any adjoining premises, it must be locked at night.

8. You shall fix in a conspicuous part of the front of your shop a signboard on which your name and the number of your license and the price of toddy sold by you shall be legibly inscribed in the vernacular language of the district or part of the district in which the shop is situated.

9. You shall maintain a sufficient supply of toddy in your shop which shall be kept open every day when trees from which it is supplied are being tapped.

10. You shall prevent all drunkenness or disorder or gaming within your shop, and shall not allow persons suffering from leprosy or other contagious diseases to conduct sales therein.

11. You shall not harbour robbers or thieves or riotous persons, but, on the contrary, shall give intimation to the nearest Magistrate or Police officer as to any such persons who may resort to your shop.

12. You shall not receive any grain, jewels, goods, wearing apparel, or other article in barter or in pawn for toddy, but on the offer of any such shall give information to the nearest Magistrate or Police officer.

13. You shall not allow any quantity of toddy exceeding three reputed quarts (one-half of a gallon), or such other quantity as may hereafter be prescribed in this behalf, to be removed by any individual at one time from your shop, on any pretence whatever, without a valid permit.

14. You shall not open your shop before sunrise, nor keep it open after 9 P.M., unless the Collector shall, generally or specially, authorise your doing so, nor harbour any one in the shop during the night.

15. You shall not sell or give any toddy to any European non-commissioned officer or private or soldier, or to any European or Eurasian camp-follower, or to any member of the families of any of the aforesaid persons, without the permission in writing of the Commanding officer, or of some person duly authorised by him in that behalf, nor to any sailor; nor to any sepoy, member of the Police Force, Salt and Abkari officer, or servant of a Railway Company whilst on duty; nor to any European vagrant under escort of the Police; nor to any child under twelve years of age for consumption on the premises; nor shall you sell any toddy on credit.

16. The Collector may direct that the shop, if situated on, or adjacent to, the line of march shall be closed while a regiment or detachment of European or Native soldiers is passing or encamped in the vicinity.

17. You shall furnish such returns and information as may from time to time be required by the Collector.

18. The distillation of spirits from toddy is absolutely prohibited.

19. No ingredients noxious to health shall be put into the toddy either to increase its intoxicating power or for any other reason.

20. You shall not sell toddy below four annas per gallon, or one pie per dram, nor shall you keep or sell toddy at any other place than that specified in this license.

21. You shall not possess or use any measures other than those that may from time to time be prescribed by Government under section 29, clause (*e*) of the Madras Abkari Act, 1886, and shall have such measures tested and stamped by the stamping establishment of the district if the Collector shall so direct.

22. No foreign liquors or spirits manufactured in the country or country beer or any liquor other than that to which the license relates shall be kept or sold in shops maintained under this license.

23. During the term of the contract you shall not have any interest in the privilege of selling country spirits, opium or ganja, within the taluk in which your shop is situated, or permit any person having any interest in the privilege of selling country spirits, opium or ganja, within the said taluk to hold any share or interest in your privilege of vending toddy under this license.

24. Interest upon all moneys due by you shall be payable at the rate of 6 per centum per annum.

25. All sums payable by you under this license may be deducted from the amount of your deposit, or recovered by the attachment and sale of your property under any law for the time being in force for the recovery of arrears of land revenue.

26. Any sums deducted by the Collector under the powers herein contained from the deposit made by you as security for the performance of the contract shall be replaced by you within fifteen days from the receipt of a notice from the Collector informing you of such deductions having been made.

27. In case of any breach of the conditions of the license, either by you, or with your connivance and privity, by any person in your employment, it shall be competent to the Collector to impose upon you a fine not exceeding the sum of Rs. 10 for every such breach of such conditions, or, at the option of the Collector, to declare the money or Government promissory note or Postal Savings Bank deposits deposited with him forfeited and to cancel the license and re-sell the privilege at your risk, and all loss thereby caused shall be made good by you. It shall be lawful for the Collector to deduct the amount of all fines imposed under this clause from any sums deposited by you as security for the due performance of the conditions of the license, or to realise the amount of such fines by the disposal of any or all of the Government promissory notes or Postal Savings Bank deposits deposited by you. When a lease is cancelled, the rent for the whole period of the lease shall become due at once.

28. The imposition of a fine, or the forfeiture of deposit or the cancellation of license under the last preceding condition, shall not be held to prevent the prosecution of any person for any offence which may be committed against the provisions of the Madras Abkari Act, 1886, or other law for the time being in force and relating to the abkari revenue.

29. If you shall be convicted on prosecution before a Magistrate of any offence against the Madras Abkari Act of 1886, or other law for the time being in force and relating to the abkari revenue, it shall be lawful for the Collector to declare your license forfeited. If you shall be convicted under the Indian Penal Code, such conviction will render you liable to forfeiture of your license, if the offence of which you are convicted be such as, in the opinion of the Collector, renders you unfit to hold it.

30. If it comes to your knowledge that any person employed by you in the drawing or carriage or sale of toddy commits any breach of the abkari laws, it shall be your duty to report the matter to the Collector, and to comply with the directions of the Collector respecting the continued employment of such person. You shall not employ in the carriage or sale of liquor any person convicted under the Indian Penal Code without the Collector's permission to be obtained in each case.

31. The Collector reserves to himself the right to grant "occasional licenses" for the sale of toddy on the occurrence of fairs, festivals, &c., in places in the vicinity of which there are no regularly licensed shops. Such licenses shall, however, be issued to the shopkeeper who supplies the locality, and their period shall not exceed ten days, and the fee to be paid therefor shall be fixed at the discretion of the Collector.

32. You shall be bound by such additional general rules as may be prescribed under the abkari laws existing at present, or which may hereafter be enacted, and shall, on requisition by the Collector, or other officer duly authorized by him, deliver up your license for amendment or for the issue of a fresh license accordingly.

Dated the day of 189 .

Schedule showing the boundaries of the shop.

Street and Door No. or other particulars.	Bounded on the—				Remarks.
	North by	East by	South by	West by	
1	2	3	4	5	6

Collector.

Huzur Sarishtadar.

Vernacular Clerk.

[Madras.]

Form T. T. 6. (Obverse.)

Salt and Abkari Department.

Application for Tree-tapping Licenses for the $\frac{year}{half\text{-}year}$ ending 189 .

Number.	Persons to whom Licenses are to be granted.			Particulars of Trees for which Licenses are required.								Fees payable.	Particulars of General Transport Permits required.			Remarks.
	Name.	Father's Name.	Village.	Farm.	Village.	Number or Name of Field.	Pattadar's Number and Name.	Number of Trees to be tapped.					To what Distillery or Shop.	By what Route.	For what Quantity.	
								Cocoanut.	Palmyra.	Date.	Sago.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
												Rs. A. P.			Gals.	
							Total ...									

I hereby certify that I have personally examined the entries in columns 7 and 8, and have found them to be correct.

Date

Village-head
Karnam.

Date

Applicant's signature and description of license held.

[MADRAS.]

FORM T. T. 6. (Reverse.)

Treasury Receipt Number.	Amount received in Treasury.	Further Instalments due.					Application.				Licenses and Permits sent to Sub-Inspector.				
							Received by Inspector.	Sent to Sub-Inspector.	Received by Sub-Inspector.	Returned by Sub-Inspector.	Number of License.	Name of Licensee.	Numbers of Permits.	Date of Delivery.	Signature of Licensee.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.									

Date *Treasury Officer.* *Inspector.*

I CERTIFY that I personally supervised the marking of the trees shown in the licenses named in column 29, and personally delivered on the date shown in column 32 the said licenses and the corresponding general permits to the persons named in column 30.

Place }
Date } *Sub-Inspector.*

[MADRAS.]

FORM T. T. 7.

Receipt for Tree-tapping License Fees.

No. ______ Date ______

By whom paid ______

Farm } For which license is required. { ______
Village }

—	Cocoanut.	Palmyra.	Date.	Sago.
Trees to be tapped.				

Total tax due Rs. ______

Amount paid Rs. ______

(REVERSE.)

Further instalments due ______

Rs.	A.	P.
Total ...		

Initials of Treasury Officer.

FORM T. T. 7.

Receipt for Tree-tapping License Fees.

No. ______ Date ______

By whom paid ______

Farm } For which license is required. { ______
Village }

—	Cocoanut.	Palmyra.	Date.	Sago.
Trees to be tapped ...				

Total tax due Rs. ______

Amount paid Rs. (in words) ______

Rs.

Treasury Officer.

(REVERSE.)

Further instalments due.

Month.	Amount. Rs. A. P.	Signature of Treasury Officer.
Total ...		

NOTE.—Whenever a further instalment is paid, this receipt should be produced and the Treasury Officer's acknowledgment obtained thereon.

72

[MADRAS.]

(OBVERSE.)

No. ________ Date ________

By whom paid ________

Farm } For which license is required. { ________
Village } ________

Amount received Rs. ________

Initials of Village Head.

(REVERSE.)

Further instalments paid.

Rs.	A.	P.
Total ...		

FORM T. T. 7(*a*).

(OBVERSE.)

Receipt for Tree-tapping License Fees.

No. ________ Date ________

By whom paid ________

Farm } For which license is required. { ________
Village. } ________

Amount received Rs. (in words) ________

Rs.

Head of Village.

(REVERSE.)

—	Cocoanut.	Palmyra.	Date.	Sago.
Trees to be tapped ...				

Further instalments due.

FURTHER INSTALMENTS DUE.				Date of payment.	Signature of Village Head.
Month in which due.	Amount.				
	Rs.	A.	P.		

To

THE TAHSILDAR,

________ Taluk.

Inspector.

FORM T. T. 7(*a*).

(OBVERSE.)

Receipt for Tree-tapping License Fees.

No. ________ Date ________

By whom paid ________

Farm } For which license is required. { ________
Village } ________

Amount received Rs. (in words) ________

Rs.

Head of Village.

(REVERSE.)

—	Cocoanuts	Palmyra.	Date.	Sago.
Trees to be tapped ...				

Further instalments due.

FURTHER INSTALMENTS DUE.				Date of payment.	Signature of Village Head.
Month in which due.	Amount.				
	Rs.	A.	P.		

Inspector.

NOTE.—When a further instalment is paid, this receipt should be produced and the Village Head's acknowledgment obtained thereon.

[MADRAS.]

FORM T. T. 8.

SALT AND ABKARI DEPARTMENT.

________ *Village.* ________ *Taluk.*

________ *Circle.*

Register of Tree-tapping Licenses issued.

Number.	LICENSEE'S		LOCALITY.		TREES LICENSED TO BE TAPPED.				FEES.						Number of Permits granted.	REMARKS.
	Name.	Father's Name.	Field Number and Name.	Pattadar's Number and Name.	Cocoanut.	Palmyra.	Date.	Sago.	Paid.	Instalments due.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Numbers.	

73

[MADRAS.]

FORM T. T. 8(a).

SALT AND ABKARI DEPARTMENT.

Shop Register of Tree-tapping Licenses issued.

Shop / Ranges.

Treasury Receipt. Number.	Treasury Receipt. Date.	Taluk and Village.	Licenses granted.	Trees licensed to be tapped. Cocoanut.	Trees licensed to be tapped. Palmyra.	Trees licensed to be tapped. Date.	Trees licensed to be tapped. Sago.	Fees paid with application.	Collections of tree-tax made in advance to be adjusted towards future instalments.	Instalments of tree-tax due.	Fees to be subsequently collected.						Total demand.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
								Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	

N.B.—Reference should be made in the "remarks" column to the volume and page of T. T. 8.

74

[MADRAS.]

FORM T. T. 9.

SALT AND ABKARI DEPARTMENT.

____________ *Circle.*

____________ *Taluk.*

Abstract Register of Tree-tapping Licenses issued up to the month of __________ 189 .

Village or Shop. Number.	Village or Shop. Name.	Licenses granted— In the month.	Licenses granted— Up to the month.	Trees licensed to be tapped— In the month. Cocoanut.	In the month. Palmyra.	In the month. Date.	In the month. Sago.	Up to the month. Cocoanut.	Up to the month. Palmyra.	Up to the month. Date.	Up to the month. Sago.	Fees paid with application— In the month.	Fees paid with application— Up to the month.	Collections of tree-tax made in advance to be adjusted towards future instalments.	Instalments of tree-tax due— In the month.	Instalments of tree-tax due— Up to the month.	Fees to be subsequently collected.					Total demand (total of columns 14 and 17—23).	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
												Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

Form T. T. 10.

Salt and Abkari Department.

Tree-tapping License.

____________ *Farm or Shop.*

____________ *Taluk or Town.*

____________ *Village.*

On the application of * license is hereby granted to † , son of , resident at , to tap the trees mentioned in the schedule hereunto annexed during the $\frac{\text{year}}{\text{half-year}}$ ending , subject to the Rules contained in Government Notification, No. , dated , published in the *Fort St. George Gazette* of the , , and to the following conditions:—

1. The total amount of tree-tax to be paid on account of this license is Rs. at the rates specified in the said schedule, whereof Rs. have been paid, and the balance is to be paid in the following instalments:—

2. All sums payable on account of this license shall be paid to Government by the said (here enter name of the person on whose application the license is granted).

If he should fail so to pay, or if he should become a defaulter in respect of his license to manufacture or to sell spirits or to sell toddy, this license may be suspended or cancelled by order of the Collector.

Board's Proceedings, 5th July 1889, No. 224.

3. No tree shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree until the tree has been marked by the proper officer. Nor shall the licensee tap any trees but those which he is hereby licensed to tap.

4. The licensee, if he taps the trees and draws the toddy himself, or if he delegates the work to a relative or servant, such relative or servant shall, at the time of tapping the trees or drawing the toddy, invariably carry the license on his person and shall produce it forthwith on the demand of any Abkari officer, or of any other officer empowered to make such demand. He shall also be bound to bring down the pots attached to any of the trees tapped by him for inspection on the demand of any Abkari officer not lower in rank than a petty officer.

Board's Proceedings, 28th February 1888, No. 124.
Ditto 28th August 1890, No. 393.

5. All toddy drawn by the licensee shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to ‡ a distillery or to a licensed toddy shop under a general transport permit granted by the Collector or other duly authorized officer or person. No toddy drawn under this license shall be sold otherwise than to licensed distillers or shopkeepers, except at a regularly licensed shop. Transfer of toddy, even by way of gift, between the time of drawing and the delivery of toddy at the shop or distillery, is absolutely prohibited.

6. Between sunset and sunrise no toddy shall be kept by the licensee in the garden or field in which stand the trees which he is licensed to tap, except the freshly drawn toddy contained in the pots attached for the purpose of receiving toddy to the trees which he is licensed to tap or the balance of toddy which may remain in any shop licensed within such garden or field. Provided that the Commissioner of Salt, Abkari and Separate Revenue may, on sufficient cause being shown, relax the restriction.

7. The licensee shall not manufacture spirit from the toddy drawn by him. Neither shall he mix sweet toddy nor allow it to be mixed, at any time or place, with the toddy drawn under this license.

8. The licensee shall submit to, and obey, any additional general rules or orders which may, from time to time, be prescribed or made under the Madras Abkari Act, 1886.

9. When the license is for tapping trees in date-palm topes, the licensee shall, on the requisition of the Inspector or Sub-Inspector, cut paths through such topes to afford ready access, and shall prepare the barks of the trees so that they may be easily marked. In the case of licenses for tapping palmyra trees the last-mentioned condition shall also apply.

* Here enter name of applicant.

† Here enter name of tapper, but where the tapper himself applies for a license, say "On the application of , son of , resident at , license is hereby granted to *him* to tap, &c."

‡ In the case of licenses granted to tree owners for drawing toddy for domestic consumption, *for* the words "a distillery or to a licensed toddy shop," *read* "(here enter name of the applicant for license)'s house for domestic consumption, but not for sale," and omit the words "otherwise than to licensed distillers, &c.," to end of the condition. Also omit the portion of condition 6 beginning with "or the balance of toddy, &c.," to end of the condition. Also alter condition 7 as follows:—"No spirit shall be manufactured from the toddy drawn under this license nor shall any toddy so drawn be sold or used otherwise than for domestic consumption.

75

Schedule. (*Vide* T. T. 10, clause 1).

Number or Name of Field.	Number and Name of Pattadar.	Trees licensed to be tapped.			Numbers marked on the Trees.	Transport Permits held by the Licensee.		Remarks.
		Kind.	Rate of Tax per $\frac{\text{year}}{\text{half-year}}$.	Number.		Numbers.	By whom granted.	
1	2	3	4	5	6	7	8	9
			Rs.					
		Cocoanut ...						
		Palmyra ...						
		Date ...						
		Sago ...						

Dated ____________

Inspector of Salt and Abkari Revenue,
____________ *Circle.*

FORM T. T. 10(a).

License granted to drawers of sweet toddy.

Village.

Taluk or Town.

ON the application of , resident at , son of , license is hereby granted to him free of charge to tap the trees mentioned in the schedule hereunto annexed and sell the sweet toddy drawn therefrom during the $\frac{\text{year}}{\text{half-year}}$ ending subject to the rules contained in Government Notification dated , and to the following conditions:—

1. No tree shall be tapped nor shall sweet toddy be drawn from any toddy tree, nor shall any pot be attached for that purpose to any toddy tree until the tree has been marked by the proper officer. Nor shall the licensee tap any trees but those which he is hereby licensed to tap, nor shall he be allowed to tap for fermented toddy.

2. All pots or other receptacles used for the manufacture of sweet toddy shall be freshly coated all over internally with lime, and such coating shall be renewed every time they are emptied and re-attached to the spathes.

3. The licensee shall not sell sweet toddy to persons licensed to tap or sell fermented toddy except for immediate consumption.

4. The licensee if he taps the trees and draws the sweet toddy himself shall, or if he delegates the work to a relative or servant, such relative or servant shall, at the time of tapping the trees or drawing the sweet toddy, invariably carry the license on his person and shall produce it forthwith on the demand of any Abkari officer or of any other officer empowered to make such demand. He shall also be bound to bring down the pots attached to any of the trees tapped by him for inspection on demand of any Abkari officer not lower in rank than a petty officer.

5. The licensee shall not manufacture spirit from the toddy drawn by him.

6. The licensee shall submit to and obey any additional general rules or orders which may from time to time be prescribed or made under the Madras Abkari Act, 1886.

Schedule.

Number or Name of Field.	Number and Name of Pattadar.	TREES LICENSED TO BE TAPPED.		Total number marked.	REMARKS.
		Kind.	Number.		
1	2	3	4	5	6
		Cocoanut ... Palmyra ... Date ... Sago ...			

Inspector of Salt and Abkari Revenue,

__________ *Circle.*

Dated .

[MADRAS.]
FORM T. T. 11.
No.____

Licensee's—

Name __________

No. __________

Village __________

From what field __________

To what distillery or shop __________

Date __________

Form T. T. 11.

SALT-AND ABKARI DEPARTMENT.

No.

General Permit for the transport of Toddy under Section 11 *of the Madras Abkari Act*, 1886.

__________ holder of tree-tapping license, No.__________, is hereby permitted to transport toddy not exceeding__________gallons in quantity and being the produce of [*here enter kind and number of trees*] trees situated in Field No. __________ in the village of __________ from the said field to __________ $\frac{\text{distillery}}{\text{shop}}$ until [*here insert date*] by the following route:—

This permit should always be carried with the toddy removed; it is available and between the hours of

__________ *Inspector.*

__________ *Circle.*

Date __________

76

[MADRAS.]
FORM T. T. 12.

Taluk.

Village.

SALT AND ABKARI DEPARTMENT.

Register of Trees licensed to be tapped.

Number.	FIELD. Name.	PATTADAR'S Number.	PATTADAR'S Name.	TOTAL TREES IN FIELD. Cocoanut.	TOTAL TREES IN FIELD. Palmyra.	TOTAL TREES IN FIELD. Date.	TOTAL TREES IN FIELD. Sago.	License Number.	Name of Licensee.	TREES LICENSED TO BE TAPPED. Cocoanut.	TREES LICENSED TO BE TAPPED. Palmyra.	TREES LICENSED TO BE TAPPED. Date.	TREES LICENSED TO BE TAPPED. Sago.	TREES LICENSED TO BE TAPPED. Total.	Direction *from* which trees have been marked.	Transport permit numbers.	Date of completion of marking Trees and of Delivery of License.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

[MADRAS.]
FORM T. T. 13.

Taluk.

District.

SALT AND ABKARI DEPARTMENT.

Register of Demand and Collection under Tree-tapping Licenses.

Name and description (or license number) of the person responsible for the payment of tree-tax.

Demand.

Items.	October 1888. Date.	October 1888. Amount.		January 1889. Date.	January 1889. Amount.	February 1889. Date.	February 1889. Amount.	March 1889. Date.	March 1889. Amount.		September 1889. Date.	September 1889. Amount.
1	2	3		8	9	10	11	12	13		24	25
Balance due from previous month.		Rs. A. P.	*		Rs. A. P.		Rs. A. P.		Rs. A. P. 3 0 0	*		Rs. A. P.
License No. 467.	1st	32 8 0		1st	16 4 0	1st	16 4 0					
Do. 800 ...						21st	35 0 0	21st	2 8 0			
Fine as per Collector's takeed No. dated			*			26th	3 0 0			*		
Total Demand of the month.		32 8 0	*		16 4 0		54 4 0		5 8 0	*		
Total Collection of the month.		32 8 0			16 4 0		51 4 0		5 8 0			
Balance still due.		...			...		3 0 0		...			

Collections.

Items.	October 1888. Date.	October 1888. Amount.		January 1889. Date.	January 1889. Amount.	February 1889. Date.	February 1889. Amount.	March 1889. Date.	March 1889. Amount.		September 1889. Date.	September 1889. Amount.	REMARKS.
26	27	28		33	34	35	36	37	38		49	50	51
		Rs. A. P.	*		Rs. A. P.		Rs. A. P.		Rs. A. P.	*		Rs. A. P.	
License No. 467.	1st	32 8 0		1st	16 4 0	1st	16 4 0						
Do. 800 ...						21st	35 0 0	21st	2 8 0				
Fine ...			*					2nd	3 0 0	*			
Total ...		32 8 0	*		16 4 0		51 4 0		5 8 0	*			

77

[MADRAS.]

FORM T. T. 14.

Register showing the particulars of the quantity of Toddy received and Spirits manufactured therefrom in the Distillery at ______.

Date.	License. Number.	License. Date.	Number of Trees marked. Cocoanut.	Number of Trees marked. Palmyra.	Number of Trees marked. Sago.	Quantity of toddy brought into the Distillery.	Spirits manufactured. Strength.	Spirits manufactured. Quantity.	Spirits manufactured. Quantity in terms of proof strength.	Remarks. (Here enter date on which the toddy was distilled.)
1	2	3	4	5	6	7	8	9	10	11
						Gals.		Gals.	Gals.	

[MADRAS.]

Enclosure in duplicate to Tree-tapping Diary.

Comparative statement showing the progress of the Tree-tax System in the Negapatam Subdivision for the week ending 26th April 1890.

District.	Circle.	Taluk.	Toddy year.	License. Applied for. In the week.	License. Applied for. Up to week.	License. Issued. In the week.	License. Issued. Up to week.	Number of Trees applied for. In the week. Cocoanut.	In the week. Palmyra.	In the week. Date.	In the week. Sago.	Up to week. Cocoanut.	Up to week. Palmyra.	Up to week. Date.	Up to week. Sago.	Trees marked. In the week. Cocoanut.	In the week. Palmyra.	In the week. Date.	In the week. Sago.	Up to week. Cocoanut.	Up to week. Palmyra.	Up to week. Date.	Up to week. Sago.	Remaining to be marked up to week. Cocoanut.	Palmyra.	Date.	Sago.	Last rental under old system.	Toddy revenue under the new system. Total tree-tax levied.	Toddy revenue under the new system. Shop rent.	Total of columns 30 and 31.	Difference between the toddy revenue realized under the new system (column 32) and the last rental under the old system (column 29).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
			Winter half-year.																													
South Arcot.	Cuddalore.	Cuddalore.	1888-89	...	714	...	714	...	...	...	...	10,789	2,093	150	...	...	...	...	...	10,769	2,093	150	...	20	...	...	...	34,688	18,427	18,666	37,093	+2,405
			1889-90	...	722	...	722	...	...	...	...	11,113	1,981	393	...	...	...	...	...	11,083	1,956	393	...	30	15	...	...	34,688	19,044	22,184	41,228	+6,540
			Summer half-year.																													
			1888-89	...	482	...	482	...	...	...	...	9,304	79	55	...	...	...	...	...	9,294	79	55	...	10	...	...	...	34,688	14,090	18,666	32,756	−1,932
			1889-90	10	467	10	467	136	20	...	...	9,452	105	...	...	235	20	...	...	9,348	105	...	...	104	...	...	...	34,688	14,283	22,184	36,467	+1,779
			Winter half-year.																													
		Chidambaram.	1888-89	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			1889-90	...	367	...	367	...	...	...	...	5,133	1,534	...	...	...	...	...	...	5,193	1,534	...	...	...	...	...	...	22,440	9,233	15,858	25,091	+2,651
			Summer half-year.																													
			1888-89	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			1889-90	22	309	22	309	338	68	...	...	5,210	199	...	...	398	68	...	...	5,116	165	...	...	94	34	...	...	22,440	8,014	15,858	23,872	+1,432
			Winter half-year.																													
		Total	1888-89	...	714	...	714	...	...	...	...	10,789	2,093	150	...	...	...	...	...	10,769	2,093	150	...	20	...	...	...	34,688	18,427	18,666	37,093	+2,405
			1889-90	...	1,089	...	1,089	...	...	...	...	16,246	3,515	393	...	...	...	...	...	16,216	3,490	393	...	30	15	...	...	57,128	28,277	38,042	66,319	+9,191
			Summer half-year.																													
			1888-89	...	482	...	482	...	...	...	...	9,304	79	55	...	...	...	...	...	9,294	79	55	...	10	...	...	...	34,688	14,090	18,666	32,756	−1,932
			1889-90	32	776	32	776	474	88	...	...	14,662	304	...	...	633	88	...	...	14,464	270	...	...	198	34	...	...	57,128	22,297	38,042	60,339	+3,211

78

[MADRAS.]

No.

License granted to Toddy-renter in the District of

I, , Collector of the District, under the provisions of Madras Act I, 1886, hereby appoint you, , son of residing at , to be the renter of the exclusive privilege of vending toddy in the toddy rent area of , in the Taluk of , in the District of , from the 1st day of October 1894 to the 30th day of September 1895, subject to the following conditions and stipulations to be observed by you, the said :—

CONDITIONS.

1. The exclusive privilege conferred by the license extends only to the vend of toddy for consumption within your rent area.

2. The Collector shall be at liberty to issue licenses for the sale of foreign liquors, for the manufacture and the sale of beer, and for the manufacture and the sale of spirits.

3. (i) The amount for which the privilege above described has been purchased shall be payable into a Government treasury in equal monthly instalments due on the 15th of each month, beginning from October 1894.

(ii) If the deposit made by you be in cash, it will be taken in payment of the instalments due in the last two months of the period of the rent. If the deposit is in Government promissory notes or Postal Savings Bank deposits which you wish to retain, they will be returned to you on payment of the whole of the rental due by you, otherwise they will be sold or disposed of in any other manner and the amount realized taken towards the payment of the instalments due in the last two months of the period of the rent, any balance still due being recovered as if it were an arrear of land revenue. Failing payment by the 25th of each month, the Tahsildar will immediately proceed to recover the arrears in any of the methods prescribed by section 28 of the Abkari Act. If it be decided to resell the exclusive privilege, the Tahsildar will issue notice of resale not later than the 5th of the following month, and will report the fact to the Collector who will order the immediate suspension of your license, unless he considers it expedient, in the interest of the persons frequenting your shops, to allow it to continue provisionally pending resale and issue of license to the new purchaser. The grant of such a concession will lie entirely in the Collector's discretion, and his decision on the point will be final. In either case, the Tahsildar will resell your exclusive privilege on the day fixed with effect from the date of issue of license to the new purchaser, and on the resale taking place, the deposit made by you will be applied to cover any arrears which may be due from you, and the loss, if any, sustained by such resale and by the suspension, if it occurs, of your license. If your deposit should be more than sufficient to meet these claims, the balance will be forfeited; if insufficient, you will be responsible for the balance still due.

(iii) The resale referred to will, however, be subject to formal confirmation by the Collector, who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmation will, unless revised by the Board of Revenue for special reasons, be tantamount to an acceptance of the bid. The accepted bid will represent the amount which is to be paid for the remaining period of the lease for the exclusive privilege.

(iv) If the Collector does not confirm the resale he may make such other arrangements as may appear advisable for the remainder of the period of the lease, in which case he shall serve a notice on you informing you of the nature of the arrangements made.

(v) Any sum due by you under the foregoing clauses of this condition shall be collected under Act II of 1864. No remission or abatement of the rent shall on any account whatever be claimable by you.

4. You may draw the toddy you require for sale or have it drawn from toddy trees growing on private lands within or outside your rent area under licenses which will be freely granted on application by Tahsildars, Deputy Tahsildars and Taluk Sarishtadars, provided that the trees are situated in an area in which the tree-tax system is in force, the drawing of toddy will be regulated by the rules in force under that system. No toddy shall be drawn except under a proper license. You may also purchase the toddy you require from any other licensed vendor.

5. You shall be allowed the use of cocoanut, date, palmyra and sago trees growing on Government reserved and unreserved land situated within your rent area excepting areas under special protection, or where such trees may have already been given away under tree pattas, but the Collector may, at his discretion, subject to the orders of the Board of Revenue, reserve the trees growing on any such land, and in such case, or in the event of such land being granted for cultivation, you shall have no claim to compensation. The use of cocoanut trees will be allowed only in alternate years and of date trees subject to the restrictions

79

prescribed in Board's Standing Order No. 156, clauses 3 and 4 of paragraph 5.* You shall not have any right to the use of trees in reserved forests, except on payment of such fees and on such conditions as may be prescribed by the Forest Department.

6. You shall not in any way meddle with, or use, cocoanut, date, palmyra, sago or other trees growing in patta or in inam lands or in backyards or land, the property of any individual, without the permission of the owner; nor shall you interfere with the removal of toddy from any such trees growing within your rent area under permits granted by any officer duly authorized in that behalf, by or at the instance of the holder of a license to sell toddy in any area not included in your rent area.

7. You shall be bound to furnish, or cause to be furnished, such information or returns as may be required by the Collector from time to time, regarding the consumption of toddy within your rent area or relating in any way to your management as renter.

8. Toddy shall only be sold in shops duly sanctioned and licensed by the Collector, and it shall not be kept or sold at any other place.

9. The Collector may, whenever he thinks fit, direct shops to be closed or permit transfers of shops from one place to another, or direct new shops to be opened and a sufficient supply of toddy to be maintained in all sanctioned shops.

10. Each shopkeeper shall place the license granted to him in a conspicuous place in the shop which shall be located in a decent shed or building. The room or rooms used for the shop shall always be separate from the shopkeeper's dwelling-house, whether they be under the same roof or not. If there is a door of communication between the shop and any adjoining premises, it must be kept locked at night.

11. A signboard shall be affixed in a conspicuous part of the front of each shop containing in the vernacular of the district or part of the district in which the shop is situated the name of the shopkeeper, the number of his license and the price of the toddy sold by him.

12. Shopkeepers shall prevent all drunkenness or disorder or gaming within their shops; and persons suffering from leprosy or other contagious diseases shall not be permitted to sell toddy therein.

13. No shop shall be opened before sunrise.

14. Shops shall be closed by 8 o'clock P.M., unless the Collector, for special reasons, shall authorize the keeping open of particular shops to a later hour.

15. Shopkeepers shall not harbour robbers or thieves or riotous persons, but, on the contrary, shall give intimation to the nearest Magistrate or Police officer as to any such persons who may resort to their shops.

16. Shopkeepers shall not receive any grain, jewels, goods, wearing apparel or other article in barter or in pawn for toddy, but, on the offer of any such, shall give information to the nearest Magistrate or Police officer.

17. No shopkeeper shall allow any quantity of toddy exceeding three reputed quarts (one-half of a gallon), or such other quantity as may hereafter be prescribed in this behalf, to be removed by any individual at one time from his shop, on any pretence whatever, without a valid permit.

18. Shopkeepers shall be bound to furnish such returns and information as may, from time to time, be required by the Collector.

19. The distillation of spirit from toddy is absolutely prohibited.

20. No foreign liquors or country spirit or beer or any liquor other than that to which the license relates shall be kept or sold in shops maintained under this license.

21. No ingredients noxious to health shall be put into the toddy either to increase its intoxicating power or for any other reason.

22. The price at which toddy is sold shall not be below the following minimum:—

	Rs.	A.	P.
Per gallon	0	2	0
„ two drams	0	0	1

23. Shopkeepers shall not possess or use any measures other than those that may, from time to time, be prescribed by Government under section 29, clause (*e*) of the Madras Abkari Act, 1886.

24. You shall have such measures tested and stamped at your own expense by the stamping establishments of the district, if the Collector shall so direct.

25. No toddy shall be sold or given to any European non-commissioned officer or private or soldier, or to any European or Eurasian camp-follower, or to any member of the families of any of the aforesaid persons without the permission, in writing, of the Commanding officer, or of some person duly authorized by him in that behalf; nor to any sailor; nor to any sepoy, member of the Police force, Salt and Abkari officer or a servant of a Railway Company whilst on duty; nor to any European vagrant under escort of the Police; nor to any child under twelve years of age for consumption on the premises; nor shall any toddy be sold on credit.

26. The Collector may direct that all shops for the sale of toddy on, or adjacent to, the line of march shall be closed whilst a regiment or detachment of European or Native soldiers is passing or encamped in the vicinity. Such soldiers may be supplied with toddy by such persons as the Government may select for the purpose, notwithstanding your exclusive privilege.

* (1) In no date tree shall the initial incision be made at any point less than 5 feet from the ground except in the Ceded Districts, where the limit of height from the ground at which date trees may be tapped shall be two feet. Every fresh incision shall not be less than 18 inches above the last in the same tree, measurements being to and from the cross cut at the top of each incision.

(2) No date tree shall be cut into for a greater depth than one-third of its diameter.

27. Except with the permission of the Collector, you shall not sell, transfer, or sub-rent any portion of your rent area.

28. Every person placed by you in charge of shops shall, before entering upon his employment, execute the engagements prescribed by law. All engagements entered into by persons to be employed by you on or after the 1st day of October 1894 shall be deposited with the Collector within one month from that date or of the date of executing the engagement.

29. If it comes to your knowledge that any person employed by you in the manufacture, carriage, or sale of toddy commits any breach of the Abkari laws or of the engagements entered into by him, it shall be your duty to report the matter to the Collector and to comply with the directions of the Collector respecting the continued employment of such person. You shall not employ in the carriage or sale of liquor persons convicted under the Indian Penal Code without the Collector's permission to be obtained in each case.

30. During the term of the license you shall not have any interest in the privilege of selling country spirits, opium or ganja in any part of the rent area to which the license relates, and shall not permit any person having any interest in the privilege of selling country spirits, opium or ganja in any part of such rent area to hold any share or interest in your exclusive privilege of selling toddy or to conduct sales in your shops in any part of the rent area.

31. Interest shall be payable upon all moneys due by you at the rate of 6 per centum per annum.

32. You shall provide yourself and your shopkeepers with printed forms of permits for transport and possession of liquor. Such permits shall be in the form prescribed in the appendix to Board's Standing Order No. 162, and shall be purchased from the local Revenue officers. You shall not be allowed to sign blank permits to be filled up subsequently.

33. In case of any breach of the conditions of the license either by you or, with your connivance or privity, by any person in your employment, it shall be competent to the Collector to impose upon you a fine not exceeding the sum of Rs. 50 for every such breach of such conditions, or, at the option of the Collector, to declare the money or Government promissory notes or Postal Savings Bank deposits deposited with him forfeited and to cancel the license and re-sell the exclusive privilege at your risk, or to place the rent area under the management of Government; and all loss thereby caused shall be made good by you. It shall be lawful for the Collector to deduct the amount of all fines imposed under this clause from any sums deposited by you as security for the due performance of the conditions of the license, or to realise the amount of such fines by the disposal of any or all of the Government promissory notes or Postal Savings Bank deposits deposited by you. Whenever a lease is cancelled, the rent for the whole period of the lease shall become due at once.

34. The imposition of a fine, or the forfeiture of deposit, or the cancellation of the license under the last preceding condition, shall not be held to prevent the prosecution of any person for any offence which may be committed against the provisions of the Madras Abkari Act, 1886, or any other law for the time being in force and relating to the Abkari revenue.

35. If you shall be convicted on prosecution before a Magistrate of any offence against the Madras Abkari Act, 1886, or other law for the time being in force and relating to the Abkari revenue, it shall be lawful for the Collector to declare your license forfeited. If you shall be convicted under the Indian Penal Code, such conviction shall render you liable to forfeiture of your license, if the offence of which you are convicted is such as, in the opinion of the Collector, renders you unfit to hold it.

36. All sums payable by you may be deducted from the amount of your deposit, or recovered by attachment and sale of your property under any law for the time being in force for the recovery of arrears of land revenue.

37. Any sums deducted by the Collector under the powers herein contained from the deposit made by you for the due performance of the contract shall be replaced by you within fifteen days from the receipt of a notice from the Collector informing you of such deductions having been made.

38. The Collector reserves to himself the right to grant "occasional licenses" for the sale of toddy on the occurrence of fairs, festivals, &c., in places in the vicinity of which there are no regularly licensed shops. Such licenses shall, however, be issued to your representatives, and their period shall not exceed ten days and the fee to be paid therefor shall be fixed at the discretion of the Collector.

39. You shall be bound by any additional general rules which may, from time to time, be prescribed under the Abkari laws now in force, or which may hereafter be enacted, and shall, on requisition by the Collector or other officer duly authorized by him, deliver up your license for amendment or for the issue of a fresh license accordingly.

Dated day of 189 .

Collector.

Huzur Sarishtadar.

Vernacular Clerk.

80

[MADRAS

No.

License granted to Toddy Shopkeeper appointed by Toddy Renter in the District of .

I, , Collector of the District, under the provisions of Madras Act I, 1886, hereby license you, appointed to the charge of a shop at by the renter of the exclusive privilege of vending toddy in the toddy rent area of , in the Taluk of , in the District of , from the 1st day of October 1894 to the 30th day of September 1895, subject to the following conditions and stipulations to be observed by you, the said :—

CONDITONS.

1. You shall place this license in a conspicuous place in your shop which shall be located in a decent shed or building. The room or rooms used for the shop shall always be separate from your dwelling-house, whether they be under the same roof or not. If there is a door of communication between the shop and any adjoining premises, it must be kept locked at night.

2. You shall fix in a conspicuous part of the front of your shop a signboard containing in the vernacular your name, the nature and number of your license, and the price of the toddy sold by you.

3. You shall not keep or sell toddy at any other place than that specified in this license.

4. You shall prevent all drunkenness or disorder or gaming in your shop, and you shall not permit persons suffering from leprosy or other contagious diseases to conduct sales therein.

5. You shall not open your shop before sunrise.

6. You shall not keep your shop open after 8 o'clock, P.M., unless the Collector, for special reasons, shall generally or specially authorize your doing so, nor shall you allow any one to remain in your shop during night.

7. You shall not harbour robbers or thieves or riotous persons in your shop, but on the contrary shall give intimation to the nearest Magistrate or Police officer as to any such persons who may resort to your shop.

8. You shall not receive any grain, jewels, goods, wearing apparel, or other article in barter or in pawn for toddy, but, on the offer of any such, shall give information to the nearest Magistrate or Police officer.

9. You shall not allow any quantity of toddy exceeding three reputed quarts (one-half of a gallon), or such other quantity as may hereafter be prescribed in this behalf, to be removed by any individual at one time from your shop, on any pretence whatever, without a valid permit.

10. You shall be bound to furnish such returns and information as may, from time to time, be required by the Collector.

11. You shall not distil spirits from toddy.

12. No country spirits or foreign liquor or beer or any liquor other than that to which the license relates shall be kept or sold by you in the shop maintained under this license.

13. No ingredients noxious to health shall be put into the toddy either to increase its intoxicating power or for any other reason.

14. You shall not sell toddy below the following minimum price:—

	Rs.	A.	P.
Per gallon	0	2	0
Per two drams	0	0	1

15. You shall not possess or use any measures other than those that may, from time to time, be prescribed by Government under section 29, clause (e) of the Madras Abkari Act, 1886.

16. Such measures shall be tested and stamped by the stamping establishments of the district, if the Collector shall so direct.

17. You shall not sell or give any toddy to any European non-commissioned officer or private or soldier, or to any European or Eurasian camp-follower, or to any member of the families of any of the aforesaid persons without the permission in writing of the Commanding officer, or of some person duly authorized by him in that behalf; nor to any sailor; nor to any sepoy, member of the Police force, Salt and Abkari officer or servant of a Railway Company

whilst on duty; nor to any European vagrant under escort of the Police; nor to any child under twelve years of age for consumption on the premises; nor shall you sell any toddy on credit.

18. You shall close your shop if situated on, or adjacent to, the line of march whilst a regiment or detachment of European or native soliders is passing or encamped in the vicinity should the Collector so direct.

19. Your license shall be in force only so long as your renter's license is so, and you shall not conduct sales in your shop under cover of this license in the event of your renter's license being cancelled or suspended. In the event of the renter's area being taken under the management of Government, you shall be bound to continue to sell toddy on behalf of Government as long as you may be required to do so.

Dated the day of 189 .

Schedule showing the boundaries of the shop.

Street and Door No. or other particulars.	Bounded on the—				Remarks.
	North by	East by	South by	West by	
1	2	3	4	5	6

, *Collector.*

, *Huzur Sarishtadar.*

, *Vernacular Clerk.*

[Madras.]

Toddy Depôt License.

I, , Collector of the District of , hereby license you appointed to the charge of the toddy depôt at the place specified in the schedule hereunto annexed by renter of the exclusive privilege of selling toddy in the rent area of in the Taluk of in the District of , to sell the said toddy at the said depôt on the following conditions:—

CONDITIONS.

1. You shall place this license in a conspicuous place in the depôt. The room or rooms used for your depôt shall always be separate from your dwelling house whether they be under the same roof or not. If there is a door of communication between the depôt and any adjoining premises, it must be locked up at night.

2. You shall not mix, or knowingly permit any other person to mix in the toddy under your charge, any ingredient pernicious to health or any other noxious material to increase the intoxicating quality of the toddy or for any other reason. You shall not allow persons suffering from leprosy or other contagious diseases to conduct sales in your depôt.

3. You shall issue toddy only to licensed shopkeepers.

4. You shall not receive any grain, jewels, goods, wearing apparel, or other property in barter or in pawn for toddy, but, on the offer of any such, shall give information to the nearest Magistrate or Police officer.

5. You shall not allow any quantity of toddy exceeding three reputed quarts (one-half of a gallon) to be removed from your depôt without a valid permit in the prescribed form on any pretence whatever which shall be signed and granted when issuing the toddy.

8

6. You shall not open your depôt before sunrise nor keep it open after sunset; nor shall you harbour any person in it during the night.

7. You shall keep an account showing the quantity of toddy received each day, the quantity sold, and the quantity remaining unsold, and to produce this account when called on to do so by the Collector or by any Abkari officer not below the rank of Sub-Inspector.

8. You shall furnish such returns and information as may, from time to time, be required by the Collector.

9. The distillation of spirit from toddy is absolutely prohibited.

10. You shall not possess or use any measures other than those that may, from time to time, be prescribed by Government under section 29, clause (*e*) of the Madras Abkari Act, 1886.

11. You shall not keep or sell in your depôt any liquor other than that to which the license relates.

12. Any breach of the above engagement or of any of its conditions will subject you to fine for each offence or to the forfeiture of your license at the discretion of the Collector, and, should it amount to the offence of adulteration, will subject you, under section 272 of the Penal Code, to be sentenced to imprisonment and hard labour for six months and to a fine of Rs. 1,000.

13. This license may be recalled by me at any time; otherwise it will remain in force during the currency of the said 's license.

Schedule showing the boundaries of the depôt.

Street and Door No. or other particulars.	Bounded on the—				Remarks.
	North by	East by	South by	West by	
1	2	3	4	5	6

, *Collector.*

, *Huzur Sarishtadar.*

, *Vernacular Clerk.*

[Madras.]
No.

License granted to Independent Shopkeepers to vend Toddy in the $\frac{\text{Town}}{\text{Taluk}}$ of

I, , Collector of the District, under the provisions of Madras Act I, 1886, hereby license you, , son of , residing at , to establish a shop at in the $\frac{\text{Town}}{\text{Taluk}}$ of , and sell toddy therein from the 1st day of October 1894 to the 31st day of September 1895, subject to the following conditions and stipulations to be observed by you, the said :—

CONDITIONS OF LICENSE.

1. The privilege conferred by the license extends only to the sale of toddy.

2. (i) The monthly amount for which the privilege has been purchased shall be payable into a Government Treasury on or before the 15th day of each month, beginning with October 1894.

(ii) If the deposit made by you be in cash, it will be taken in payment of the instalments due in the last two months of the period of the rent. If the deposit is in Government promissory notes or Postal Savings Bank deposits which you wish to retain, they will be returned to you on payment of the whole of the rental due by you, otherwise they will be sold or disposed of in any other manner and the amount realized taken towards the payment of the instalments due in the last two months of the period of the rent, any balance still due being recovered as if it were an arrear of land revenue. Failing payment by the 25th of each month, the Tahsildar will immediately proceed to recover the arrears in any of the methods prescribed by section 28 of the Abkari Act. If it be decided to resell the privilege, the Tahsildar will suspend your license and issue notice of resale of your privilege not later than the 5th of the following month, and will resell it on the day fixed with effect from the date of the issue of license to the new purchaser. In that case the deposit will be applied to cover arrears due, and the loss, if any, by such suspension and resale, and, if it should be more than sufficient to do so, the balance will be forfeited. If, however, the deposit should fall short of the arrears due and the loss by resale, you will be responsible for the difference.

(iii) The resale referred to will, however, be subject to formal confirmation by the Collector, who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmation will, unless revised by the Board of Revenue for special reasons, be tantamount to an acceptance of the bid. The accepted bid will represent the amount which is to be paid for the remaining period of the lease for the privilege.

(iv) If the Collector does not confirm the resale he may make such other arrangements as may appear advisable for the remainder of the period of the lease, in which case he shall serve a notice on you informing you of the nature of the arrangements made.

(v) Any sum due by you under the foregoing clauses of this condition shall be collected under Act II of 1864. No remission or abatement of the rent shall on any account whatever be claimable by you.

3. You may draw the toddy you require for sale or have it drawn from toddy trees growing on private lands within or outside the town or taluk in which your shop is situated under licenses which will be freely granted on application by Tahsildars, Deputy Tahsildars and Taluk Sarishtadars, provided that if the trees are situated in an area in which the tree-tax system is in force, the drawing of toddy will be regulated by the rules in force under that system. No toddy shall be drawn except under a proper license. You may also purchase the toddy you require from any other licensed vendor.

4. You shall not in any way meddle with or use cocoanut, date, palmyra, or other trees growing in patta or inam lands, or in backyards or land, the property of any individual without the permission of the owner.

5. You shall have no right to the free use of cocoanut, palmyra, date and sago trees standing on Government waste or poramboke lands within or outside the area in which your shop is situated. The right of tapping such trees will be separately sold in auction and you must make your own arrangement with the renter of such trees. In the case of trees on lands belonging to the Public Works Department or the Local Fund Department, you should pay such fees as may be prescribed by those departments or obtain the consent of the person to whom the trees may have been leased. You shall not have any right to the use of trees in reserved forests except on payment of such fees and on such conditions as may be prescribed by the Forest Department.

6. You shall place the license granted to you in a conspicuous place in the shop which shall be located in a decent shed or building. The room or rooms used for the shop shall always be separate from your dwelling-house whether they be under the same roof or not. If there is a door of communication between your shop and any adjoining premises, it must be kept locked at night.

7. You shall fix in a conspicuous part of the front of your shop a signboard on which your name and the number of your license and the price of toddy sold by you shall be legibly inscribed in the vernacular language of the district or part of the district in which the shop is situated.

8. You shall maintain a sufficient supply of toddy in your shop.

9. You shall prevent all drunkenness or disorder or gaming within your shop and shall not allow persons suffering from leprosy or other contagious diseases to conduct sales therein.

10. You shall not harbour robbers or thieves or riotous persons, but, on the contrary, shall give intimation to the nearest Magistrate or Police officer as to any such persons who may resort to your shop.

11. You shall not receive any grain, jewels, goods, wearing apparel, or other article in barter or in pawn for toddy, but, on the offer of any such, shall give information to the nearest Magistrate or Police officer.

12. You shall not allow any quantity of toddy exceeding three reputed quarts (one-half of a gallon), or such other quantity as may hereafter be prescribed in this behalf, to be removed by any individual at one time from your shop, on any pretence whatever, without a valid permit.

13. You shall not open your shop before sunrise, nor keep it open after 9 P.M., unless the Collector shall generally or specially authorize your doing so, nor harbour any one in your shop during the night.

14. You shall not sell or give any toddy to any European non-commissioned officer, or private or soldier, or to any European or Eurasian camp-follower, or to any member of the families of any of the aforesaid persons, without the permission in writing of the Commanding officer or of some person duly authorized by him in that behalf; nor to any sailor; nor to any sepoy, member of the Police force, Salt and Abkari officer, or servant of a Railway Company whilst on duty; nor to any European vagrant under escort of the Police; nor to any child under twelve years of age for consumption on the premises; nor shall you sell any toddy on credit.

82

15. The Collector may direct that the shop, if situated on, or adjacent to, the line of march, shall be closed while a regiment or detatchment of European or Native soldiers is passing or is encamped in the vicinity.

16. You shall furnish such returns and information as may from time to time be required by the Collector.

17. The distillation of spirits from toddy is absolutely prohibited.

18. You shall not sell any toddy not obtained in the manner specified in condition 3 *supra*, and no ingredients noxious to health shall be put into the toddy either to increase its intoxicating power or for any other reason.

19. You shall not sell toddy below 3 annas per gallon or 3 pies per four drams, nor shall you keep or sell toddy at any other place than that specified in this license.

20. You shall not possess or use any measures other than those that may from time to time be prescribed by Government under section 29, clause (*e*) of the Madras Abkari Act, 1886, and shall have such measures tested and stamped by the stamping establishments of the district, if the Collector shall so direct.

21. Except with the permission of the Collector you shall not sell, transfer, or sub-rent your privilege to any other person.

22. No foreign liquors or spirits manufactured in the country or country beer or any liquor other than that to which the license relates shall be kept or sold in shops maintained under this license.

23. During the term of the contract, you shall not have any interest in the privilege of selling country spirits, opium or ganja within the town or taluk, as the case may be, in which your shop is situated, or permit any person having any interest in the privilege of selling country spirits, opium or ganja within the said town or taluk to hold any share or interest in your privilege of vending toddy under this license.

24. Interest upon all moneys due by you shall be payable at the rate of 6 per cent. per annum.

25. All sums payable by you under this license may be deducted from the amount of your deposit, or recovered by attachment and sale of your property under any law for the time being in force for the recovery of arrears of land revenue.

26. Any sums deducted by the Collector under the powers herein contained from the deposit made by you as security for the performance of the contract shall be replaced by you within fifteen days from the receipt of a notice from the Collector informing you of such deductions having been made.

27. In case of any breach of the conditions of the license, either by you or, with your connivance and privity, by any person in your employment, it shall be competent to the Collector to impose upon you a fine not exceeding the sum of Rs. 10 for every such breach of such conditions, or, at the option of the Collector, to declare the money or Government promissory notes or Postal Savings Bank deposits deposited with him forfeited and to cancel the license and resell the privilege at your risk, and all loss thereby caused shall be made good by you. It shall be lawful for the Collector to deduct the amount of all fines imposed under this clause from any sums deposited by you as security for the due performance of the conditions of the license, or to realise the amount of such fines by the disposal of any or all of the Government promissory notes or Postal Savings Bank deposits deposited by you. When a lease is cancelled, the rent for the whole period of the lease shall become due at once.

28. The imposition of a fine or the forfeiture of deposit or the cancellation of license under the last preceding condition shall not be held to prevent the prosecution of any person for any offence which may be committed against the provisions of the Madras Abkari Act, 1886, or other law for the time being in force and relating to the abkari revenue.

29. If you shall be convicted on prosecution before a Magistrate of any offence against the Madras Abkari Act, 1886, or other law for the time being in force and relating to the abkari revenue, it shall be lawful for the Collector to declare your license forfeited. If you shall be convicted under the Indian Penal Code, such conviction shall render you liable to forfeiture of your license, if the offence of which you are convicted be such as, in the opinion of the Collector, renders you unfit to hold it.

30. If it comes to your knowledge that any person employed by you in the drawing or carriage or sale of toddy commits any breach of the abkari laws, or of engagements entered into by him, it shall be your duty to report the matter to the Collector, and to comply with the directions of the Collector respecting the continued employment of such person. You shall not employ in the carriage or sale of liquor any person convicted under the Indian Penal Code without the Collector's permission to be obtained in each case.

31. The Collector reserves to himself the right to grant "occasional licenses" for the sale of toddy on the occurrence of fairs, festivals, &c., in places in the vicinity of which there are no regularly licensed shops. Such licenses shall, however, be issued to the shopkeeper who supplies the locality, and their period shall not exceed ten days, and the fee to be paid therefor shall be fixed at the discretion of the Collector.

32. You shall be bound by such additional general rules as may be prescribed under the abkari laws existing at present or which may hereafter be enacted, and shall, on requisition by the Collector or other officer duly authorised by him, deliver up your license for amendment or for the issue of a fresh license accordingly.

Dated the day of 189 .

Schedule showing the boundaries of the shop.

Street and Door No. or other particulars.	Bounded on the—				Remarks.
	North by	East by	South by	West by	
1	2	3	4	5	6

Collector.

Huzur Sarishtadar.

Vernacular Clerk.

E. J. H. & H. L. G.—Reg No. 6315J—260—15-6-95.

No. 523T.—F., dated Darjeeling, the 23rd September 1895.

From—H. H. Risley, Esq., c.i.e., Secretary to the Govt. of Bengal, Financial Department,

To—The Secretary to the Board of Revenue, L. P.

I am directed to acknowledge the receipt of your letter No. 750B., dated the 16th August 1895, and its enclosure from the Commissioner of Excise, submitting the report of Babu Abhilash Chandra Mukerji, 2nd Inspector of Excise, on the system of Abkari administration with respect to the taxation of tari in the Presidency of Madras.

2. There has, as the Board observe, been undue delay on the part of the Excise Commissioner in submitting the Inspector's report, and even now the subject has not been dealt with by him so exhaustively as might have been expected, considering the length of time for which it has been under discussion. It is true that full effect cannot be given to the Madras system till the present Excise Act VII (B.C.) of 1878 has been amended. The Board's proposals for amending the Act in order to facilitate the introduction of the tree-tax system have been provisionally approved by His Honour in my letter No. 111 of 30th May last, and the Board remark in their present letter that when the draft of the Bill now under preparation in the Legislative Department is returned to them, they will consider whether any further change in its provisions will be necessary with reference to the points discussed. This is so far correct; but the Lieutenant-Governor would impress upon the Board the importance of working out beforehand all the details subsidiary to the positive law, so that when the matter comes up for discussion in the Legislative Council, the member in charge of the Bill should know exactly what the practical effect of the measure will be, and should be in a position to reply effectively to all objections that may be raised. In a case of this kind the details are really the most important part, and if the Excise Commissioner defers the settlement of these until the Excise Bill has been passed, all hope of introducing the new mode of taxing tari with effect from the beginning of the next financial year will have to be abandoned.

3. I am now to communicate the observations and orders of the Lieutenant-Governor on the principal points arising out of the recommendations made by the Excise Commissioner in paragraph 22 of his letter.

4. *The area in which the tree-tax should be introduced.*—In paragraph 1, Chapter XV, page 85 of the report, the proposal is made to limit the operation of the system in the first instance to two or three districts in the Patna Division. The Lieutenant-Governor, however, agrees with the Board and the Excise Commissioner in thinking that, as soon as the law is altered, a tree-tax on the Madras model should be levied in the seven districts of the Patna Division, and in the districts of Monghyr, Bhagalpur, Cuttack, Puri, and Hooghly. It is, however, not necessary that the system should be extended to an entire district all at once, and the Board are at liberty to propose its extension to portions of any of those districts, if they think it advisable.

5. *Letting of tari shops by auction.*—The Lieutenant-Governor accepts the view that the system of letting tari shops by auction should be re-introduced everywhere, and should be worked along with the tree-tax system in the twelve selected districts referred to in the last paragraph.

6. *Registration and marking of trees.*—Under this important heading, I am to convey the orders of the Lieutenant-Governor on the following points:—

(*a*) The entire cost of the operations should be borne by Government, no special fee being levied from the licensees. It will be open to Government to adjust the tree-tax at any time so as to cover the expenses incurred.

(*b*) The work of marking should be done by Government agency and not by tappers or by the servants of the licensees. It is essential, as is observed by the Madras Board of Revenue (page 64 of the Report), that the men who mark the trees in the first instance should be the same persons who afterwards go round regularly with the inspecting staff to examine the trees during the period the licenses are in force.

(c) In arranging the seriation of the numbers to be marked on the trees, the license should be the unit, and the license number shown in Roman numerals should take the place of the Madras field number, in the manner shown in the margin.

VI
—
23

The Madras practice of adding a gate-post number at the entrance to a field containing trees will not be necessary, but where compact orchards or groves allotted to one or two licensees are dealt with, it may be found convenient to paint on a tree near the starting-point of the numbers the formulæ shown in the margin, so as to indicate (in the case of a mixed tope) that licensees VI and VII had so many date and palmyra trees respectively.

VI.	VII.
30P*	20P.
25 D†	30D.

* P indicates Palmyra.
† D ditto Date.

It is understood that the license numbers will run in one series for the entire district.

(d) Marking should be done by painting on the trees, by means of stencil plates, numbers six inches high, palmyra spathes being used as brushes, as is the practice in Madras. What kind of paint should be used, and of what colours, and whether the colour of the paint should be changed every half-year or every year, are points which should be worked out by the Excise Commissioner in the detailed rules to be framed for the administration of the revenue from tari.

7. *Rates of tax.*—The Lieutenant-Governor approves the proposals (*a*) that the tax should be based partly on the average yield of toddy per tree, not on its alcoholic strength, and partly on the keenness of the demand which exists for the liquor in any given area; (*b*) that the rates should be fixed for districts or specified areas within the district. On the question what may be assumed to be the yield of the trees, and what rates of tax should be fixed for different districts, the Lieutenant-Governor does not find much information in the present report, and doubts if the information can be obtained. The Board are now requested to furnish statistics as to the tax they would propose for the 12 districts or portions of districts to which the Madras system will be extended, and as to the grounds for the rates proposed, in the following form:—

DISTRICT.	Portion of district.	TAX PROPOSED		AVERAGE YIELD (IF ANY INFORMATION EXISTS).		Reasons for the fixation and variation of the rate of tax.
		Date.	Palmyra.	Date.	Palmyra.	
1	2	3	4	5	6	7

8. *Minimum price.*—The Lieutenant-Governor agrees with the Board in thinking that no attempt need be made to fix a minimum retail price, seeing that the prices can be indirectly raised, when necessary, by increasing the rate of tree-tax or the license fee charged for the right of sale.

9. *Establishment.*—No definite scale of establishment to work the tree-tax system has been proposed by the Excise Commissioner, who is apparently awaiting the orders of Government as to the districts into which the system should be introduced, before submitting his recommendations on this point. With reference to the remarks contained in paragraphs 10 to 13 of Mr. Gupta's letter, I am to say that the Lieutenant-Governor is not prepared to admit that the establishment to be appointed in Bengal should be calculated on any close approximation to the precedent of Madras, where a larger proportion of the population is believed to be given to drink than is the case in these Provinces, and in any case His Honour could certainly not sanction an establishment

83 84

costing more than 5 per cent. of anticipated revenue, which is about the proportion prevailing in Madras. I am to request that in submitting Mr. Gupta's proposals on the subject of establishment, the Board will scrutinise them carefully with reference to the revenue which may be looked for, and will at the same time favour the Lieutenant-Governor with a full expression of their opinion on the questions (*a*) whether the higher paid officers of the excise staff should be organized as a separate service, (*b*) whether they should continue to be amalgamated with the Subordinate Executive Service in the manner and to the extent now in force, and (*c*) whether, while maintaining the principle of amalgamation, the services of executive officers, such as Special Excise Deputy Collectors, should be retained by the Department for a longer period than three years.

10. *Uniforms for Excise officials and exemption of Sub-Inspectors from the Arms Act.*—These questions are treated in Chapter XIII of the report. Mr. Gupta strongly recommends the introduction of uniforms for excise officials; but the Board think that this matter may lie over for the present, it being considered along with the proposed amalgamation of the salt and abkari establishment. This project of amalgamation is doubtful, and the Lieutenant-Governor considers that all officers below the rank of Inspectors should be provided with uniforms. With regard to the exemption of the Sub-Inspectors from the operation of the Arms Act, His Honour concurs in the Board's opinion that as all excise officers drawing Rs. 100 or more per mensem are already so exempted, no further action is needed at present.

11. *Preservation of marks on trees.*—This subject, which is obviously one of considerable importance to the working of the tree-tax system, is mentioned in paragraph 4, Chapter XV, page 86 of the report, where it is suggested that, when trees have once been marked, the destruction or obliteration of the marks should be made penal by a special provision similar to section 53 of the Bengal Survey Act, V of 1875. The Board consider that such an act would come under the heading of mischief as defined in the Penal Code, and therefore hold that no special provision is necessary. It would seem, however, that if section 425 of the Penal Code was found to be inadequate for the purpose of protecting survey marks when the Bengal Survey Act, V of 1875, was passed, it could hardly be made to cover the case of the marks on tari trees, where it is admitted that the property in the tree remains with the owner. The Lieutenant-Governor is therefore inclined to think that provision should be made in the substantive law to guard against this offence, and perhaps also the offence of resisting the marking of trees, and I am to suggest that the Board should add a provision to this effect to the draft of the amendments proposed to the Excise Act.

12. *Prosecutions.*—This subject, which is treated in Chapter XIV of the report and paragraph 15 of the Excise Commissioner's letter, should be considered fully in connection with the Excise Bill, and the Lieutenant-Governor leaves it to the Board to introduce such provisions of the Madras Excise Act as they consider applicable to Bengal, stating as fully as possible the facts which they consider justify the change in the law proposed in each case.

13. *Rules.*—It is observed that the Board have asked the Commissioner of Excise to submit draft rules describing in detail the procedure to be followed with regard to the administration of the tari revenue in future. The Lieutenant-Governor desires special care to be taken to make these rules as full as possible, and complete in every detail, with forms of licenses, rates of tax, etc.

14. Finally, I am to request that, in order to secure clearness and despatch in dealing with the further stages of this question, the correspondence on the subject of tari administration may be conducted in future on three distinct lines, viz., (i) amendment of the law, (ii) rules laying down details incidental to the law, and (iii) establishment to carry out the law and rules, and that these three branches of the subject may be dealt with as far as possible in separate letters.

R
X 72954 · 211 × M 35578 ·
M 95