

Home (Education) (1916) Department.

Ordinary SERIES.

G.O. No. 1197.

DATED 15-11-16.

INDEXED

[Despatch Abstract.]

Spirits.

Communicating to the Director of Public Instruction a copy of G.O.No.807, Financial (Separate Revenue), dated the 25th September 1916, withdrawing the concession in regard to the supply, free of duty of ----- required for laboratories attached to educational institutions and informing the Director that the "recovering" of spirit in a laboratory will constitute a breach of the Excise law.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
		CN. 369/17.					

Home E. 3931
2. 11. 16
Recd 4-11-16

Government of Madras.

FINANCIAL DEPARTMENT.
(SEPARATE REVENUE)



G.O. No. 807, 25th September 1916

East

Home E. 3931

Communicated to the D.P. & the Secretary, University, Madras.

3-11-16

26
M.D.P. &
Regt. University
of Madras.

Spirits

Withdrawing the concession in regard to the supply, free of duty, of — required for laboratories attached to Government and non-Government educational institutions in this Presidency.

[Signature]

GOVERNMENT OF MADRAS
FINANCIAL DEPARTMENT
(Separate Revenue)

READ—the following papers :—

I

G.O. No. 2953, Revenue, dated 29th October 1909.

II

G.O. No. 2270, Revenue, dated 7th August 1914.

III

Letter—from M.R.Ry. Rai Sahib M. V. RATNAM NAYUDU Garu, B.A., B.L.,
President, Taluk Board, Rajahmundry.
To—the Secretary to Government, Local and Municipal Department (through
the President, District Board, Godavari).
Dated—the 29th October 1915.
No.—R.C. 2141.

I have the honour to state that 100 lb. of rectified spirits have been indented for by the Headmaster, Board High School, Amalapur, for the use of the laboratory, as in previous years, but the Personal Assistant to the Surgeon-General with the Government of Madras in his letter No. 245/6373, dated 29th September 1915 (copy enclosed), informs that it cannot be supplied in the absence of specific orders of Government.

I therefore request that you will be good enough to obtain the necessary sanction of Government to the same.

Copy of Taluk Board Resolution No. 2, dated 23rd October 1915, sanctioning the same is enclosed.

ENCLOSURES

(1)

Letter—from the Personal Assistant to the Surgeon-General with the Government of Madras.
To—the President, Taluk Board, Rajahmundry.
Dated—the 29th September 1915.
No.—245/6373.

In returning herewith the indent with its enclosures received with your Endorsement No. N. Dis. on Ref. Cr. 1697/R.T.B., dated 9th September 1915, I have the honour to state that the supply of rectified spirits from the Government Medical Store Depot, Madras, cannot be sanctioned in the absence of any specific orders.

2. The sanction of Government should therefore be obtained.

(2)

*Extract from the Proceedings of the Rajahmundry Taluk Board, dated
23rd October 1915.*

* * * * *
Read letter Cur. No. 120/B.H.A., dated 22nd July 1915, of the Headmaster, Board High School, Amalapur, submitting indent for 100 lb. of rectified spirits for the use in the Board High School.

No. 807, FINANCIAL (SEPARATE REVENUE), 25TH SEPTEMBER 1916 3

And letter No. 245/6373, dated 29th September 1915, of the Personal Assistant to the Surgeon-General with the Government of Madras stating that the supply of the rectified spirits from the Government Medical Store Depot, Madras, cannot be sanctioned in the absence of Government sanction.

Resolution No. 2.—Sanctioned from high school contingencies.
The Government will be addressed for the necessary sanction.

M. V. RATNAM,
President.

Endt. N. Dis. on Cur. No. 1729/D.B., dated 11th November 1915.

Submitted for favour of issue of necessary orders.

T. E. MOIR,
President, District Board, Godavari.

IV

Memorandum No. 6188-1 L., dated 7th February 1916.

The President of the Godavari District Board is requested to explain the necessity for 100 lb. of rectified spirit for the Board High School at Amalapur and to say whether denatured spirit would not serve the purpose. In 1914 all the colleges in the Presidency used only 14 gallons of rectified spirit.

C. G. TODDHUNTER,
Acting Secretary to Government.

To the President, District Board, Godavari.

V

Memorandum No. 6188-2 L., dated 7th February 1916.

In G.O. No. 2270, Revenue, dated 7th August 1914, communicated to the Director of Public Instruction with Endorsement No. 2810, Educational, dated 12th September 1914, orders were issued for the supply, free of duty, of alcohol required for use in laboratories attached to non-Government colleges affiliated to the Madras University. The suggestion has now been made that this concession should be extended to include recognized non-Government secondary schools. For the purpose of considering this proposal information is required as to (1) the approximate quantity of spirits (denatured with wood-naphtha and plain rectified spirit) annually used in the teaching laboratories of recognized non-Government secondary schools, (2) the purposes for which it is used and (3) how the spirit has been obtained by them in the past. The Director of Public Instruction is requested to obtain and furnish the information at an early date.

C. G. TODDHUNTER,
Acting Secretary to Government.

To the Director of Public Instruction

VI

Letter—from the Hon'ble Mr. J. H. STONE, M.A., F.R.H.S., C.I.E., Director of Public Instruction.
To—the Secretary to Government, Local and Municipal Department.
Dated—Madras, the 24th May 1916.
No.—Ref. on Cur. 1148.

With reference to Government Memorandum No. 6188-2 L., dated 7th February 1916, I have the honour to state that about 1,034 gallons of alcohol are used annually in the laboratories attached to recognized non-Government secondary schools in this Presidency. It is mostly used for spirit lamps for experimental purposes and is being obtained either in the local bazaars in the mufassal or from recognized firms in Madras, Bombay or Calcutta.

2. In case it is decided to supply the article free of duty to all recognized non-Government secondary schools, I would suggest that the applications received from the correspondents for the supply of alcohol be forwarded to the Collectors concerned direct by the Inspectors of Schools.

VII

Letter—from M. E. COUCHMAN, Esq., B.A., I.C.S., President, District Board, Godavari.

To—the Secretary to Government, Local and Municipal Department (through the Director of Public Instruction).

Dated—Cocanada, the 5th April 1916.

No.—D. Dis. 466/D.B.

Adverting to the correspondence ending with the Government Memorandum No. 6188-1 L., dated 7th February 1916, I have the honour to submit herewith a copy of the report from the Headmaster, Board High School, Amalapur, to the President, Taluk Board, Rajahmundry.

2. I therefore request that, in the circumstances explained therein, the Government may be pleased to sanction the supply of 2 gallons of rectified spirit and 12 gallons of denatured spirit.

ENCLOSURES

(1)

Letter—from M.R.Ry. T. V. SRINIVASA AYYAR, Headmaster, Board High School, Amalapur.

To—the President, Taluk Board, Rajahmundry.

Dated—the 26th February 1916.

No.—Ref. on Cur. 120/B.H.A. of 1915.

With reference to your Ref. on Sup. Cur. No. 60/R.T.B., dated 22nd February 1916, embodying the Government Memorandum No. 6188-1 L., dated 7th February 1916, I have the honour to state that 100 lb. are approximately equal to 12½ gallons and that this is roughly the quantity of spirit required annually for the school laboratory to be used by the science teachers in the performance of their experiments and by the boys who have to do practical work in chemistry according to the present Secondary School Leaving Certificate scheme. I request therefore that a permanent arrangement may be made with the Madras Medical Stores for annual supply of 10½ gallons of denatured spirit and 2 gallons of rectified spirit, as the latter is said to give very accurate results in flame tests.

2. As experiments have to be performed also in the three incomplete secondary schools under the board, they require about half a gallon each, and so including those schools, the arrangement may be for an annual supply of 12 gallons of denatured spirit and 2 of rectified spirit.

3.

(2)

Copy of Endt. Ref. on Cur. No. 120/B.H.A. of 1915, dated 14th March 1916, of the Headmaster, Board High School, Amalapur.

Resubmitted.

2. The last sentence in the Government Order probably means that each college used on an average 14 gallons and not that all the colleges put together used only that quantity. If the latter was actually the case, the quantity of rectified spirit alone should have come to 14 gallons at the rate of one or two gallons for each college, methylated spirits having been used very largely for the major portion of the work, just as an alternative request has been made in this office R.C. No. 120/B.H.A. of 1915, dated 26th February 1916, that out of the 12½ gallons required 2 may be rectified. Statistics may be obtained from the Arts College and the Government Training School, Rajahmundry. It was on the strength of the information obtained in 1910 that the whole quantity of spirit used in the latter institution amounting to nearly 120 lb. or 15 gallons was rectified spirit from the Madras Medical Stores that similar indents began to be submitted from here.

3. It may be mentioned that it has been presumed that one gallon is roughly equal to 8 lb.

T. V. SRINIVASA AYYAR,
Headmaster.

Endt. R.C. No. 3108/16, dated 10th June 1916.

Submitted to Government.

2. The supply of rectified spirit may be admitted, but the supply of denatured spirit is unnecessary. Ordinary bazaar methylated spirit will answer the same purpose.

J. H. STONE,
Director of Public Instruction.

Order—No. 807, Financial (Separate Revenue), dated 25th September 1916.

Under rule 49 III of the Distillery and Warehouse Rules approved in G.O. No. 2953, Revenue, dated 29th October 1909,

Commerce No. 326.

Government educational institutions are supplied, free of duty, with the alcohol required for use in their laboratories. This concession was extended in G.O. No. 2270, Revenue, dated 7th August 1914, to the laboratories attached to non-Government colleges affiliated to the Madras University.

The suggestion has now been made to extend the same concession to recognized non-Government secondary schools in this Presidency.

2. The Government consider that if the concession is thus extended and no effective control is exercised over the indents from, and the use of spirits in, these schools, there is a danger of a considerable quantity of duty-free rectified spirits passing into ordinary consumption. In the interests, therefore, of the exchequer revenue, the Government have re-examined the whole question and, after consulting the Director of Public Instruction, have decided to withdraw the concession granted to educational institutions under rule 49 III of the Distillery and Warehouse Rules and G.O. No. 2270, Revenue, dated 7th August 1914.

Colleges and schools (both Government and non-Government) will, in future, obtain their requirements of spirits in the open market.

3. The Board of Revenue is requested to issue the necessary instructions to the officers concerned and to submit a draft amendment to the Distillery and Warehouse Rules

(True Extract)

R. G. Guntur
for Acting Chief Secretary.

To the Board of Revenue (Separate Revenue).
" Local and Municipal Department.
" Home (Education) Department. ✓

Government of Madras.

FINANCIAL DEPARTMENT.

(SEPARATE REVENUE)

G.O. No. 807, 25th September 1916

Spirits

Withdrawing the concession in regard to the supply, free of duty, of — required for laboratories attached to Government and non-Government educational institutions in this Presidency.

GOVERNMENT OF MADRAS

GOVERNMENT OF MADRAS
FINANCIAL DEPARTMENT
(Separate Revenue)

READ—the following papers :—

I

G.O. No. 2953, Revenue, dated 29th October 1909.

II

G.O. No. 2270, Revenue, dated 7th August 1914.

III

Letter—from M.R.Ry. Rai Sahib M. V. RATNAM NAYUDU Garu, B.A., B.L.,
President, Taluk Board, Rajahmundry.
To—the Secretary to Government, Local and Municipal Department (through
the President, District Board, Godavari).
Dated—the 29th October 1915.
No.—R.C. 2141.

I have the honour to state that 100 lb. of rectified spirits have been indented for by the Headmaster, Board High School, Amalapur, for the use of the laboratory, as in previous years, but the Personal Assistant to the Surgeon-General with the Government of Madras in his letter No. 245/6373, dated 29th September 1915 (copy enclosed), informs that it cannot be supplied in the absence of specific orders of Government.

I therefore request that you will be good enough to obtain the necessary sanction of Government to the same.

Copy of Taluk Board Resolution No. 2, dated 23rd October 1915, sanctioning the same is enclosed.

ENCLOSURES

(1)

Letter—from the Personal Assistant to the Surgeon-General with the Government of Madras.
To—the President, Taluk Board, Rajahmundry.
Dated—the 29th September 1915.
No.—245/6373.

In returning herewith the indent with its enclosures received with your Endorsement No. N. Dis. on Ref. Cr. 1697/R.T.B., dated 9th September 1915, I have the honour to state that the supply of rectified spirits from the Government Medical Store Depot, Madras, cannot be sanctioned in the absence of any specific orders.

2. The sanction of Government should therefore be obtained.

(2)

Extract from the Proceedings of the Rajahmundry Taluk Board, dated
23rd October 1915.

Read letter Cur. No. 120/B.H.A., dated 22nd July 1915, of the Headmaster, Board High School, Amalapur, submitting indent for 100 lb. of rectified spirits for the use in the Board High School.

And letter No. 245/6373, dated 29th September 1915, of the Personal Assistant to the Surgeon-General with the Government of Madras stating that the supply of the rectified spirits from the Government Medical Store Depot, Madras, cannot be sanctioned in the absence of Government sanction.

Resolution No. 2.—Sanctioned from high school contingencies.
The Government will be addressed for the necessary sanction.

M. V. RATNAM,
President.

Encl. N. Dis. on Cur. No. 1729/D.B., dated 11th November 1915.

Submitted for favour of issue of necessary orders.

T. E. MOIR,
President, District Board, Godavari.

IV

Memorandum No. 6188-1 L., dated 7th February 1916.

The President of the Godavari District Board is requested to explain the necessity for 100 lb. of rectified spirit for the Board High School at Amalapur and to say whether denatured spirit would not serve the purpose. In 1914 all the colleges in the Presidency used only 14 gallons of rectified spirit.

C. G. TODHUNTER,
Acting Secretary to Government.

To the President, District Board, Godavari.

V

Memorandum No. 6188-2 L., dated 7th February 1916.

In G.O. No. 2270, Revenue, dated 7th August 1914, communicated to the Director of Public Instruction with Endorsement No. 2810, Educational, dated 12th September 1914, orders were issued for the supply, free of duty, of alcohol required for use in laboratories attached to non-Government colleges affiliated to the Madras University. The suggestion has now been made that this concession should be extended to include recognized non-Government secondary schools. For the purpose of considering this proposal information is required as to (1) the approximate quantity of spirits (denatured with wood-naptha and plain rectified spirit) annually used in the teaching laboratories of recognized non-Government secondary schools, (2) the purposes for which it is used and (3) how the spirit has been obtained by them in the past. The Director of Public Instruction is requested to obtain and furnish the information at an early date.

C. G. TODHUNTER,
Acting Secretary to Government.

To the Director of Public Instruction

VI

Letter—from the Hon'ble Mr. J. H. STONE, M.A., F.R.H.S., C.I.E., Director of
Public Instruction.

To—the Secretary to Government, Local and Municipal Department.

Dated—Madras, the 24th May 1916.

No.—Ref. on Cur. 1148.

With reference to Government Memorandum No. 6188-2 L., dated 7th February 1916, I have the honour to state that about 1,034 gallons of alcohol are used annually in the laboratories attached to recognized non-Government secondary schools in this Presidency. It is mostly used for spirit lamps for experimental purposes and is being obtained either in the local bazaars in the mufassal or from recognized firms in Madras, Bombay or Calcutta.

2. In case it is decided to supply the article free of duty to all recognized non-Government secondary schools, I would suggest that the applications received from the correspondents for the supply of alcohol be forwarded to the Collectors concerned direct by the Inspectors of Schools.

VII

Letter—from M. E. COUGHMAN, Esq., B.A., I.C.S., President, District Board, Gōdāvari.

To—the Secretary to Government, Local and Municipal Department (through the Director of Public Instruction).

Dated—Cocanada, the 5th April 1916.

No.—D. Dis. 466/D.B.

Adverting to the correspondence ending with the Government Memorandum No. 6188-1 L., dated 7th February 1916, I have the honour to submit herewith a copy of the report from the Headmaster, Board High School, Amalapur, to the President, Taluk Board, Rajahmundry.

2. I therefore request that, in the circumstances explained therein, the Government may be pleased to sanction the supply of 2 gallons of rectified spirit and 12 gallons of denatured spirit.

ENCLOSURES

(1)

Letter—from M.R.Ry. T. V. SRINIVASA AYYAR, Headmaster, Board High School, Amalapur.

To—the President, Taluk Board, Rajahmundry.

Dated—the 26th February 1916.

No.—Ref. on Cur. 120/B.H.A. of 1915.

With reference to your Ref. on Sup. Cur. No. 60/E.T.B., dated 22nd February 1916, embodying the Government Memorandum No. 6188-1 L., dated 7th February 1916, I have the honour to state that 100 lb. are approximately equal to 12½ gallons and that this is roughly the quantity of spirit required annually for the school laboratory to be used by the science teachers in the performance of their experiments and by the boys who have to do practical work in chemistry according to the present Secondary School Leaving Certificate scheme. I request therefore that a permanent arrangement may be made with the Madras Medical Stores for annual supply of 10½ gallons of denatured spirit and 2 gallons of rectified spirit, as the latter is said to give very accurate results in flame tests.

2. As experiments have to be performed also in the three incomplete secondary schools under the board, they require about half a gallon each, and so including those schools, the arrangement may be for an annual supply of 12 gallons of denatured spirit and 2 of rectified spirit.

3.

(2)

Copy of Encl. Ref. on Cur. No. 120/B.H.A. of 1915, dated 14th March 1916, of the Headmaster, Board High School, Amalapur.

Resubmitted.

2. The last sentence in the Government Order probably means that each college used on an average 14 gallons and not that all the colleges put together used only that quantity. If the latter was actually the case, the quantity of rectified spirit alone should have come to 14 gallons at the rate of one or two gallons for each college, methylated spirits having been used very largely for the major portion of the work, just as an alternative request has been made in this office R.C. No. 120/B.H.A. of 1915, dated 26th February 1916, that out of the 12½ gallons required 2 may be rectified. Statistics may be obtained from the Arts College and the Government Training School, Rajahmundry. It was on the strength of the information obtained in 1910 that the whole quantity of spirit used in the latter institution amounting to nearly 120 lb. or 15 gallons was rectified spirit from the Madras Medical Stores that similar indents began to be submitted from here.

3. It may be mentioned that it has been presumed that one gallon is roughly equal to 8 lb.

T. V. SRINIVASA AYYAR,
Headmaster.

Encl. R.C. No. 3108/16, dated 10th June 1916.

Submitted to Government.

2. The supply of rectified spirit may be admitted, but the supply of denatured spirit is unnecessary. Ordinary bazaar methylated spirit will answer the same purpose.

J. H. STONE,
Director of Public Instruction.

Order—No. 807, Financial (Separate Revenue), dated 25th September 1916.

Under rule 49 III of the Distillery and Warehouse Rules approved in G.O. No. 2953, Revenue, dated 29th October 1909, Government educational institutions are supplied, free of duty, with the alcohol

required for use in their laboratories. This concession was extended in G.O. No. 2270, Revenue, dated 7th August 1914, to the laboratories attached to non-Government colleges affiliated to the Madras University.

The suggestion has now been made to extend the same concession to recognized non-Government secondary schools in this Presidency.

2. The Government consider that if the concession is thus extended and no effective control is exercised over the indents from, and the use of spirits in, these schools, there is a danger of a considerable quantity of duty-free rectified spirits passing into ordinary consumption. In the interests, therefore, of the ex-cise revenue, the Government have re-examined the whole question and, after consulting the Director of Public Instruction, have decided to withdraw the concession granted to educational institutions under rule 49 III of the Distillery and Warehouse Rules and G.O. No. 2270, Revenue, dated 7th August 1914.

Colleges and schools (both Government and non-Government) will, in future, obtain their requirements of spirits in the open market.

3. The Board of Revenue is requested to issue the necessary instructions to the officers concerned and to submit a draft amendment to the Distillery and Warehouse Rules

(True Extract)

L. DAVIDSON,
Acting Chief Secretary.

To the Board of Revenue (Separate Revenue).
" Local and Municipal Department.
" Home (Education) Department.

6

NOTES CONNECTED WITH G.O. No. 807, FINANCIAL (SEPARATE
REVENUE), DATED 25TH SEPTEMBER 1916

[SUBJECT.—*Supply of spirits to Board schools for use in laboratories.*]

LOCAL AND MUNICIPAL DEPARTMENT.

I

G.O. No. 2953, Revenue, dated 29th October 1909.

II

G.O. No. 2270, Revenue, dated 7th August 1914.

III

*From the President of the Rajahmundry Taluk Board, dated 29th October 1915,
No. 2141.*

The present case relates to the supply of rectified spirits required for the laboratory of the Board secondary school at Amalapur, Godāvāri district. It is not known how such spirits are obtained for other board or municipal secondary schools in the Presidency. No papers on the subject are traceable. In the case of non-Government colleges affiliated to the Madras University the rectified spirits are supplied free of duty from the distilleries at Nellikuppam and Samalkot under the rules approved in G.O. No. 2270, Revenue, dated 7th August 1914. On page 1 of the notes to this Government Order, the Educational Department observed :—

“The question whether non-Government *secondary schools* should also have the benefit of this concession has not been raised in this connection, but it is a matter in which the Director or the managing bodies concerned will have to move separately after the issue of orders on the present case.”

The Director of Public Instruction may, perhaps, be consulted u.o. as to whether the concession enjoyed by the non-Government colleges should not be extended to non-Government *secondary schools*.

B.G.—22-12-15.

V. T. KRISHNAMA ACHARI—3-1-16.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION.

I think the concession might be so extended.

J. H. STONE—5-1-16.

LOCAL AND MUNICIPAL DEPARTMENT

The Educational and Revenue Departments may, it is submitted, be consulted whether they have any objection to extend the concession to non-Government secondary schools also. If there is no objection, the latter department will have to issue the necessary orders—(vide page 1 of the notes with G.O. No. 2270, Revenue, dated 7th August 1914.)

V.N.—7-1-16.

B.G.—7-1-16.

V.T.K.—8-1-16.

EDUCATIONAL DEPARTMENT

No idea has been furnished as to the probable annual requirements of the non-Government secondary schools. The extension of the concession in question to these institutions is recommended by the Director of Public Instruction and may be supported in this department. Submitted that the file may now be passed on to Revenue.

S.A.—12-1-16.

V.S.—12-1-16.

The question is mainly one for Separate Revenue. Since the concession is given to colleges it is only logical that it should be given to schools. Personally I am doubtful if it was wise to give it at all. The grounds urged in G.O. No. 2270, dated 7th August 1914, were that it is granted in England and that the quantities used are small. The analogy of England does not always apply. The taxation of spirit consumed compared to income is not so high, the spirit supplied is not plain rectified spirit, as it is here, and it is not necessary, as in Madras, to watch even hospitals to ensure that rectified spirit doesn't pour into consumption. As for quantities, the Director of Public Instruction said that only 336 gallons of denatured spirit and 14 gallons of rectified spirit were used in all the colleges in the Presidency. The duty on the former being only 5 per cent ad valorem, while the latter is charged at the tariff rate, it seems very doubtful whether the amount in issue was worth the trouble of an elaborate system of licenses.

If it is proposed to grant the concession now asked for, it seems desirable to ask to what use the spirit is to be put. In 1914 all the colleges in the Presidency used only 14 gallons of rectified spirit. Now a single school wants 100 lb. Possibly distinctions lies the danger.

C. G. TODD HUNTER—13-1-16.

LOCAL AND MUNICIPAL DEPARTMENT

It would be well to find out the information suggested by the Educational Secretary and also to find out how much spirit is consumed annually by other schools and for what purpose and how it has been obtained in the past. Draft to me.

J. P. BEDFORD—17-1-16.

Two draft memorandums are submitted for approval.

V.N.—20-1-16.

B.G.—22-1-16.

As Mr. Toddhunter will deal finally with this question, he may wish to send out the memorandums in his own form.

J.P.B.—24-1-16.

I have passed the drafts. Before they issue, however, office would perhaps do well to consider whether the distilling apparatus used in laboratories does not fall technically within the scope of the Excise law and, if it does, whether there is any simple method of exempting it from the operation of the same.

C.G.T.—24-1-16.

With reference to the Secretary's query, please see the following telephonic message from the Director of Public Instruction's office received to-day. For orders whether the drafts already passed by Secretary may now issue.

V.N.—4-2-16.

B.G.—4-2-16.

V. T. KRISHNAMA ACHARI—7-2-16.

Telephonic message—from the Manager, Office of the Director of Public Instruction.

To—the Superintendent, Local and Municipal Department.

Dated—the 4th February 1916.

The Principals of the Presidency and the Madras Christian Colleges have been consulted. The latter reports that no apparatus is used in the laboratory of the college for distilling alcohol, the former reports that all the ordinary alcohol (90 per cent. spirit) used in the laboratories in the Presidency College is obtained from the Medical Stores and the absolute alcohol required imported from Europe and that where possible the alcohol used in any operation is recovered by distillation so as not to waste it and that it is doubtful if this can be called distilling alcohol. He also reports that there are condensers and apparatus in the laboratories which can be used to distil alcohol and that it is understood that the excise authorities as a rule license such apparatus, but that they are not [licensed or] inspected.

[Memos. Nos. 6188-1 L. and 6188-2 L., dated 7th February 1916— Σ V and V].

VI

From the Director of Public Instruction, dated 24th May 1916,
No. 1148/16.

Submitted that this may lie over till the receipt of reply to Memorandum No. 6188-1 L., dated 7th February 1916.

V.S.—30-5-16.

B.G.—30-5-16.

V. T. KRISHNAMA ACHARI—1-6-16.

VII

From the President, District Board, Gōdāvari, dated 5th April 1916, No. 466.

The President now reports that two gallons of rectified and 12 gallons of denatured spirit are required for the Board High school, Amalapur. The Director of Public Instruction recommends two gallons of rectified spirit only and states that ordinary bazaar methylated spirit will answer the purpose as well as the denatured spirit.

2. As regards the information required by the Educational Department regarding the annual requirements of the non-Government secondary schools, please see the Director's letter, dated 24th May 1916. Submitted that the papers may now be passed on to Educational and Revenue for consideration of the question of the extension to non-Government secondary schools of the concession now enjoyed by the non-Government colleges. If orders are passed on this question, it will, it is submitted, be unnecessary to pass separate orders in regard to the supply of spirit to the Board secondary school, Amalapur, referred to in paragraph 1 ante.

V.S.—22-6-16.

B.G.—22-6-16.

V.T.K.—24-6-16.

I hope I may be excused for noting on the matter rather from the point of view of an old Excise officer than from that of the Local and Municipal Department.

2. The history of the case seems to be as follows:—

"Government colleges obtained the spirit duty-free from the Government Medical Stores, who were glad to make a little profit. The University suggested extending the privilege to non-Government colleges (G.O. No. 2270, Revenue dated 7th August 1914). This was sanctioned. The case of schools was considered and the prospect of a further extension was not regarded askance (page 1 of notes to the same G.O. No. 2270, Revenue, dated 7th August 1914)."

3. The spirits taken are of two kinds—rectified spirit taxable at Rs. 11-4-0 per proof gallon, and denatured spirit taxable at $7\frac{1}{2}$ per cent ad valorem (vide page 3 of G.O. No. 276, Revenue, dated 10th April 1916). The main use of both in

laboratories is, I believe, for burning in spirit lamps, but the former can also be used for other purposes for which the latter is unsuitable. Denatured spirit is of course not drinkable, but local rectified spirit has only to be watered down to make the arrack of the country liquor shop. Rectified spirit is of course preferable for all purposes and the laxity of laboratory professors in distinguishing between the two when both are duty free is illustrated by the fact that the Amalapur high school has for years been taking 100 lb. when 16 would suit its purpose.

The quantities at present taken are very small. The Director of Public Instruction says that 14 gallons rectified and 336 gallons denatured are taken for colleges and estimates the demand from schools at 1,034 gallons denatured.

4. The danger of loss of excise revenue seems to me, however, to be considerable. If we take the logical course of extending the concession to schools and exercise no control over their indents or use of the spirit, there is a danger that considerable quantities of rectified spirit may pass into consumption from these schools, as it is suspected to do from dispensaries.

5. It seems worthwhile to consider, therefore, whether the whole concession is on a proper footing. It originates with the Government Colleges. It is excused by the English practice. I venture to think that this excuse does not suffice. Control is stricter, there is less temptation to make money by such means and the drinker drinks for flavour in England. It is true that the present cost to Government is small—somewhere about Rs. 200. That is an argument as much against as for the concession. It would be much cheaper to increase our grants by that amount than to open up the possibilities of an indefinite loss of revenue in addition to the expenditure on staff for control of the exemption.

6. I submit, therefore, that it is for consideration whether all schools and colleges, including Government colleges, should not be made to buy spirit for their laboratories duty paid in the open market and whether supply to them by the Medical Stores should not be prohibited.

7. Incidentally it might be well to advise the Director of Public Instruction that the "recovering" of spirit in a laboratory is a breach of the Excise Act.

C. G. TODHUNTER—31-7-16.

HOME (EDUCATION) DEPARTMENT

The remarks of the Director of Public Instruction may be obtained u.o. on the Local and Municipal Secretary's suggestion at "C" above.

P.R.—10-8-16

N.K.—10-8-16.

C. RAMANUJA ACHARIYAR—11-8-16.

P. RAJAGOPALA ACHARIYAR—12-8-16.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION

I agree with Mr. Todhunter. After all it is not much more than a matter of robbing Peter to pay Paul, since if aided institutions make a point of it, I can give them a little increase of grant.

J. H. STONE—16-8-16.

HOME (EDUCATION) DEPARTMENT

It is for consideration whether this department may agree with the Director in the proposal to withdraw from all colleges including Government colleges the privilege of obtaining their supply of alcohol duty free. If so, the file may be passed on to the Financial Department (Separate Revenue) u.o.

C.A.V.—18-8-16.

N.K.—19-8-16.

C.R.—21-8-16.

P.R.—23-8-16.

FINANCIAL (SEPARATE REVENUE) DEPARTMENT

Submitted that in view of Local and Municipal Secretary's note, dated 31st July 1916. This department may agree to the proposal to withdraw from all colleges, including Government colleges, the privilege of obtaining their supply of alcohol free of duty.

The file may be returned to Local and Municipal for issue of orders on the application of the Taluk Board, Rajahmundry, for the duty free supply of alcohol to the Board high school, Amalapur. That department may be requested to send a copy of these notes to enable this department to issue orders prohibiting the duty free supply of spirits from distilleries to all colleges, including Government colleges and schools. The order in G.O. No. 2270, Revenue, dated 7th August 1914, which is to be cancelled now, was approved by Honourable Member (Separate Revenue).

C.V.R.—24-8-16.

K.C.V.—24-8-16.

This department may accept the suggestion of Education and issue general orders cancelling G.O. No. 2270, Revenue, dated 7th August 1914.

R. H. COURTENAY—25-8-16.

Draft so and mark for Honourable Member.

L. DAVIDSON—28-8-16.

Draft submitted for approval.

2. The prohibition of issues from the Medical Depot, Madras, is one for consideration in Local and Municipal.

3. It is presumed that Home (Education) will inform the Director of Public Instruction as in paragraph 7 of Local and Municipal Secretary's note, dated 31st July 1916. Draft may be sent to Local and Municipal and Educational for acceptance.

K.C.V.—2-9-16.

C.V.R.—31-8-16.

R.H.C.—4-9-16.

L.D.—5-9-16

LOCAL AND MUNICIPAL DEPARTMENT.

The draft may, it is submitted, be accepted in this department and the file passed on to Home (Education) u.o. Action in regard to the request of the Rajahmundry Taluk Board will be taken on receipt of a copy of these notes with the order.

V.N.—6-9-16.

LOCAL AND MUNICIPAL DEPARTMENT (MEDICAL).

This department may agree to the prohibition of the issue of spirits from the Medical Store Depot to Educational institutions. No separate order is necessary to give effect to this proposal since the draft (paragraph 2) says that colleges and schools will, in future, obtain their requirements in the open market. It appears sufficient if a copy of this order when received is communicated to the Surgeon-General.

K.N.—11-9-16.

V.S.—11-9-16.

V. T. KRISHNAMA ACHARI—12-9-16

C. G. TODHUNTER—12-9-16.

Spirits

Communicating to the D.P.I. a copy of G.O. no. 807, Fein (Sep Rev) of the 25.9.16, withdrawing the concession in regard to the supply, free of duty, of reagents for laboratories attached to educational institutions, and informing the Director that the "recovering" of Spirit in a laboratory was a breach of the Excise Act.

READ AGAIN G.O. No., dated 191

” ” ” ” ” 191

READ ALSO:—

C. No. 3931, From the Fin. (Dep. Rev.) No. 807, dated the 25-9 1916

" " " " , " "

191

" " " " " " " " 191

ORDER.

We

A Copy of G.O. No. 807 (Separate
Revenue), of the 25-9-16, will be com-
municated to the D.P.I. / ^{2. The Director} will ~~the~~
note ~~inform~~ that the "recovering" of
Spirit in a Laboratory will cost the
the Excise ~~the~~ Govt.

9/11/16
1/13
13/11/16

Ca
74.11.16

Note

20 The D. P. L. (with a copy of his
Copy to the Registrar, Cincinnati
of Medoac (with a copy of his)

9.11.16

When given for copying
When copied
When examined
When signed

191

READ AGAIN G.O. No.
191

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

IN THE OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT KILLED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

S.E.—

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.