

(1) Number of pages 14

(2) Date of repair 1-4-1974

(3) Initials of the Referencer (N)

Madras Archives
MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Legislative

DEPARTMENT

G.O. No. 7
B.P. No.

Press
Mis.

Dated

1887
2-2-1887

196

(a)

Not to be folded or roughly handled

11TH JANUARY 1887, No. 18, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue, dated 16th October 1886, No. 2269—

Read—the following letter from S. H. WYNNE, Esq., Acting Collector of Tinnevely, to the Secretary to the Board of Revenue, dated Tinnevely, 30th June 1886, No. 343:—

I have the honor to forward a copy of a letter addressed by me to the Salt and Abkari Commissioner on the question of enforcing the prohibition under the Act of the free consumption of sweet toddy. In reply he states that he is only concerned with the administration of the law and not with its policy, and suggests a reference to the Board and Government.

2. As I consider the matter, as affecting this district, to be of the gravest importance, I decide to bring it to notice accordingly.

3. Though the question of including unfermented juice in the definition of toddy in the Abkari Act was much discussed and deliberately decided upon by the Legislature, I do not find in any of the Select Committee's reports or the debates thereon that it was as an article of food was ever as much as hinted at; and as I believe I am correct in stating that of the Legislative Council as then composed no official member had ever served in Tinnevely and no non-official member had any connection with the district, I do not think it an inadmissible surmise that the great extent to which the juice is used as food in this district was a fact not present in the minds of the councillors. The only point discussed was its use for the manufacture of jaggery, and though it may have been known to the council that it was occasionally used as food, I do not think the important fact that in one district, to quote my letter, "about one quarter of the population mainly subsist on palm-juice for six months in the year" would have escaped discussion if known.

4. I do not consider it necessary to repeat the facts and arguments in my letter to the Commissioner, the former being no doubt well known to the Board, but as the Commissioner in his reply proceeds to question the correctness of my statement, the same objections may be raised again, I may as well repeat them.

5. He says that he is not aware that any tax or restriction on the sale of toddy in this respect should be granted to the people of Tinnevely. It seems to me that the fact that in Tinnevely a tax or restriction on the sale of toddy is a tax or restriction on food, and that it is not so elsewhere, any appreciable extent elsewhere is a sufficient reason if there were no other reason. He goes on to say "from the fact that the Tinnevely district has been rather heavily settled it is reasonable to assume that the rates are extremely moderately low." He settles the statement at page 145 of the Manual of Administration of the Madras Presidency with the incidence of the dry assessment in Tinnevely is Madras Presidency with the exception of Bellary and Anantapur, two of the lowest in the Madras Presidency, which is altogether peculiar in its character." I do not think that the invariable effect of the new settlement was to reduce the dry assessment. It was rather the reverse so in Cuddapah, and it was not so here. In the assessment of the dry assessment it was Rs. 8,40,574. This, however, is of little importance. The only point of notice of what I look upon as the most important feature of the dry assessment in Tinnevely is specially called his attention, namely, that the palm-juice in Tinnevely is not only in this district only, is taxed in addition to the land, and very heavily taxed too. The settlement party assess land merely with regard to the soil and its grain-producing capabilities. If it were not for the palm-juice on it very much of the dry assessment in Tinnevely would not have been assessed at all but left as poramboke, because its

பாதுகாப்பு பிரிவு

செப்பனிகுவர் பெயர்: 97. சிவாமி வேல்
செப்பனிகுவதற்காக எடுத்துக்-11/08 - 2/09
கொள்ளப்பட்ட நாள்.

25/2/09
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முதல் முறிபாள
கையொப்பம்

சிற்பார்க்கும்
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power of producing grain is so small that it has been necessary to introduce a 3-anna rate which is lower, I think, than the lowest rate in any other settled district. Moreover, the rate was worked out at 2 annas and was only raised to 3 annas because the amount was so small that it did not matter which was charged (*vide* Board's Proceedings, No. 1679, dated 27th August 1873). It is no wonder, therefore, that the average incidence of dry assessment quoted by Mr. Galton is low. But if to this assessment is added the tax paid for palmyras, which whether compounded or not is always kept in a separate account, and which is not levied at all elsewhere, I think it will be found that the average dry rate paid is not comparatively low but comparatively extremely high. To illustrate the effect of this tree-tax by an example, I have taken a few fields from the accounts of the village Arasur in Tenkarai taluk. The fields are eight in number and their total area is about 92 acres. The total land assessment is Rs. 15-4-0. The additional palmyra tree-tax is Rs. 190-7-0. In other words, land assessed by the Settlement officers at 3 annas an acre really pays about Rs. 2-4-0 an acre, no portion of which can be looked upon as interest on capital expended by Government as in the case of irrigation.

8. The enforcement of the and unfermented juice may have separate revenue from the latter. The two reasons which I have given with redoubled force if the revenue specially tax the food of the many tracts of this district, in instance to tax ragi and I presume, a listen to been in the taxed defeat its. What revenue I do not think what it represents would be according to I fear which makes no distinction between fermented and unfermented juice, namely, to derive a revenue from the former to protect the revenue derived from the latter for a "special concession" to Tinnevely and the object in view. It is unfair and impolitic to tax the food of people in one locality, particularly when, as in the case of no other food to resort to. A proposal to purchase except from licensed dealers would be unfair, where a food-producing tree is allowed to produce also. Moreover, the tax will be lost in the addition of the revenue from the other sources. I believe only

But if the Government intend to protect the revenue, and secondly, to protect the consumer of juice except the purchased or today for (opposition) any direct increase to revenue, and therefore unless there is complete protection to revenue (which I think there will not be) there is a political waste. At present the practice is for the tree owner, if he is not a Shanar, to employ a Shanar neighbour to climb the tree and draw the juice. They then divide the juice equally between them. The Shanar's share, or its equivalent, being wages will remain practically unaltered. But from the owner's share must be deducted the cost of carriage to and from the toddy-shop and the toddy-shop keeper's profit. Or if the toddy is bought from a hawker, the hawker's wages must be deducted, the proportion of license fee, if any, and also an allowance

10. The second objection is that there will, in fact, be no protection to the fermented toddy-revenue. Unless the number of toddy-shops is enormously increased (the advantage of which to the renter would be extremely doubtful and, if made compulsory against his wish and interest under paragraph 7 of his license, would tend to decrease the rent obtainable from him) there will be a necessity for a large number of hawkers. Mr. Dalton says with regard to them: "if unlicensed vend were permitted, no control over the traffic could be exercised." I must confess myself unable to understand this argument. I cannot see why the fact that a man has a license to sell sweet toddy will prevent him from selling it in a state of fermentation any more than if he had no license and required none. There are a number of hawkers now in all the large towns and villages who sell sweet toddy without a license. The Superintendent of Police tells me that he cannot, after a search, find a record of any such hawker ever having been convicted of selling it in a state of fermentation. A taluk magistrate tells me that during his twenty years' experience he has never heard of such a case. Another officer of great experience tells me he remembers one such case many years ago. Either these hawkers do or do not frequently break the law by selling fermented toddy surreptitiously. If they do not, it is obvious that a license is not required to protect the revenue. If they do, it is equally obvious that a license will be of no use. Licensed or unlicensed they break the law, and unless they are prosecuted to conviction there is no protection of the revenue. What is required is detection, and this is in no conceivable way assisted by the issue of a license. On the other hand, the multiplication of the number of these hawkers who will be required not merely in the towns but throughout all the country will greatly increase the difficulty of detection. I should be almost ashamed to treat so simple a matter such length, but that having put forward the same argument in my letter to the Comamissioner, I find he takes exception to it.

1. Or again let us suppose the toddy-way with the necessity for hawkers. Then the people who now do not allow it to be sold in their houses and drink it in that form, they do, the they have bought it at the toddy shop, they do not, none is required.

115 to me indisputable, there
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13. For this reason I recommend that the law (which is not yet enforced) with regard to sweet toddy be amended so that this might be done under paragraph 2 of section 12 of the last paragraph of section 12, since under that paragraph it can evidently be specified, and liquor includes toddy juice. And if drawing toddy in an ordinary pot is "manufacturing" as the wording of the Act implies, it at present stands (though not enforced) in this district. Possibly it might be done under the proviso the particular sort of liquor which includes unfarmed palm and leaving it to ferment spontaneously and drawing it on a specially

and pot prevent spontaneous fermentation seems to be equally entitled to the exemption cannot be accorded to any locality in the district. Under the then I think the Act requires alteration in the special case of the village provided for.

CLOSURE No. 1.

From S. H. WYNNE, Collector of Tinnevely, the Abkari Revenue, Tinnevely, 3rd June 1886, No. 146.

Reference to your letter, No. 6583, dated 21st May 1886, I have to inform you that throughout a large portion of this district unfermented toddy is used as a beverage but as food. This is especially true in the "palm-forest" in the Nanguneri taluks, but applies also to a considerable extent elsewhere. The people either draw it or buy about 2 pies' worth in the morning and are able to resist hunger until evening meal. Often this also consists of palm-juice. In the tracts in fact, the only thing grown is palm-juice. I call your attention to the following passages:—
"As far as food-grains are concerned, the district is self-sufficient."
"The south the people live on their palm-trees and on what little grain they grow."
"Memo.andum on the Abkari Revenue of Tinnevely in S.O., No. 146, dated 7th September 1886."

"Shanar families live by this tree support themselves almost entirely upon the juice during the season. The profits of the sugar they make maintain them during the year."—Tinnevely Manual, page 106.
In these parts, the cultivation of the palm is the principal resource of the people, the palm-juice is used upon which they live for six months of the year, and from the surplus they manufacture toddy. (Tinnevely Manual, page 106.)

2. I consider that any interference whatever with the use of sweet toddy in this district would be disastrous. About one-quarter of the population (400,000 persons) maintain themselves upon it for six months of the year. The palm-juice is already heavily taxed as there is an assessment on the tree in addition to the land assessment, and to further tax on article of food elsewhere are untaxed would be most unfair and be productive of serious consequences. A license fee proposed would only meet a small portion of the consumption, as the toddy is drawn by the tree-owners for their own consumption and the sold puttar for sale.

3. Moreover, the unfermented toddy in the streets are a very poor article and would be worth while to collect. It would be worth Rs. 25, but 25 annas, would be a significant. And except as a source of revenue, it could be no protection to the toddy-drinker under a license. Where there are no license-drinkers, there are no license-drinkers. It is only check.

puttadars of the trees or "toddies" are permitted to sell the toddy from the trees.

It is a mild term, and will be a good thing.

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above, dated 12th July 1886.

Commissioner of Salt and Abkari Revenue.

(Signed) M. HAMMICK,
Acting Secretary.

Commissioner of Salt and Abkari Revenue,
Tinnevely.
Letter and enclosure, in original, to be returned.

READ—the following letter from C. A. GALTON, Esq., Acting Commissioner of Salt and Abkari Revenue, to the Secretary to the Board of Revenue, dated Madras, 21st August 1886, No. 10745:—

In returning the papers forwarded with the Board's reference to General Register No. 3386 of 1886, dated 12th July, I have the honor to submit the following remarks, together with copies of my circular, dated 21st May, No. 6583, and of my reply, dated 17th June, to Mr. Wynne's letter of the 3rd idem.

2. In my circular I drew the attention of Collectors to the fact that the unfermented juice of the palm has recently been brought within the scope of the abkari law, and that consequently the sale of sweet toddy without license is illegal; as this beverage is consumed in some localities by respectable persons, who have been accustomed to procure it from their own trees and are not likely to resort to the established shops to drink, I suggested a system of hawking licenses similar to that which is in force in the Bombay Presidency, and requested the opinion of all Collectors on the scheme.

3. Mr. Wynne points out that throughout a large portion of the Tinnevely district unfermented palm-juice is used not merely as a beverage but as food, and estimates that about one-quarter of the population subsists on it for six months in the year. He points out that the palm-juice is already heavily taxed, as there is an assessment on the tree in addition to the land assessment, and contends that it would be unjust to further tax an article of food. He objects, therefore, to any direct revenue being derived from the consumption of sweet toddy, and argues that the suggested system of hawking licenses will afford no protection to the fermented toddy-revenue. He recommends, therefore, that the special case of Tinnevely be provided for by exemption of sweet toddy under section 12 or 15 of the Act.

4. It is unnecessary for me to discuss Mr. Wynne's arguments at length, although I consider that they are in a great measure fallacious, because on reconsideration, and after discussing the question with Mr. Pennington, who has had a lengthened experience of the Tinnevely district, and who kindly drew up a note on the subject which I enclose, I am satisfied that sweet toddy ought to be exempted from the operation of the abkari law on the ground that it is used almost exclusively as an article of food in that district and probably in other localities also. Wherever it is an article of food it is unjustifiable to tax it; and, moreover, toddy drawn in lime-coated pots, known as "neera" or "pathani" is not an "intoxicating liquor," and the abkari law ought not to be made applicable to it even when it is merely used as a beverage. Unfermented palm-juice was doubtless included in the definition of "toddy" under Act I of 1886, because toddy drawn in pots which are not internally coated with lime speedily ferments; as long as it was necessary to prove that fermentation had set in, it was difficult to show that recently-drawn toddy was "liquor" within the meaning of the old law and the revenue consequently suffered. I am informed by Thiruvamuthu Nadar, the well-known toddy contractor, that palm-juice drawn in pots properly coated with lime will never ferment for however long a period it may be kept; it is quite a different article and readily distinguishable from unfermented palm-juice drawn in a pot not so treated. As it can never become an "intoxicating liquor," there is no danger to the revenue in allowing its free use, and Thiruvamuthu Nadar, whose opinion on such a point may be readily accepted, informed me that there is no necessity to impose any restrictions on its consumption in the interests of the toddy-renter, and that no system of licenses in respect of it is requisite.

5. On the above grounds I am now of opinion that toddy drawn in lime-coated pots ought everywhere to be exempted from the operation of the Act, and that there is no danger to the revenue in doing so. The issue of a notification under section 12 would, however, only cover manufacture for *bona fide* home consumption and could not legalize sale without license, nor does it appear that the first proviso to section 15 was intended to apply to such a case as it seems to contemplate suspension of the provisions of the Act relating to toddy generally, and it appears questionable whether the exemption of one description of palm juice only is permissible under that clause, more especially as there is an express proviso relating to that description, the application of

which is limited to its use for the manufacture of jaggery. If it be considered that there is any legal objection to the issue of a notification under the first proviso to section 15, it will, I think, suffice to deal with the matter by executive order.

6. As far as applies to my circular have been received the question does not appear to be of much importance elsewhere, as the beverage is not consumed to any considerable extent; but any exemption which may be granted in respect of Tinnevely should be of general application.

* Ga. m.	North A. Poly.
Kist.	Ma. ara.
Cudd.	Coimbatore.
Ananta.	Salem.
lary.	South Canara.
Kurnool.	Malabar.
Chingle.	

7. I must very briefly notice Mr. Wynne's arguments lest it should be thought that I accept them as conclusive. The fact that the sweet juice of the palm is used as an article of food and is not an "intoxicant liquor" is, as far as I can see, the only ground for exempting it from tax; but Mr. Wynne's remarks regarding the dry assessment appear to be based on a misapprehension of the principles of the settlement in Tinnevely. It is true that one of the general principles of the revision of the settlement now in progress is that the assessment is to be on the land and not on the produce, but the application of this principle to the sandy wastes of Tinnevely, in which the palmyra flourishes, would have involved a very large and needless sacrifice of the place of cereal grains in this region. The tree-tax, wherever it is retained, with reference to the staple grown, is a substitution of the land assessment. As in Tinnevely, Malabar and Tanjore, this form of settlement in Tinnevely. The reason why it was decided to allow a considerable extent vested in persons other than the landholders so that the levy of the assessment in the form of land-tax alone would have led to complications, and also because the number of trees varied so much in any given area that it would have been impossible to arrive at any uniform rate of assessment per acre which would have met the circumstances of the case. On the grounds it was considered inadvisable to merge the tree-tax in the land assessment. The papers recorded in C. C., dated 23rd August 1872, No. 1252. At the time the substantial benefit was conferred on the people by relieving landholders of the enhanced demand during the period of the settlement on account of the cut, the number of trees was reduced from any charge on account of the cut, and the vexatious system of periodical counting and classification. It is not for the palm trees, much of the dry land would not be capable of any assessment; it is owing to the special suitability of the soil for this crop that the assessment is imposed. The tree-tax and land assessment must be taken together where the incidence per acre is high, it is due to the fact that the whole, in other words that the land is valuable. I did not say that the effect of the new settlement was to reduce the dry assessment, but that it had but recently been assessed, it was reasonable to assume that the assessment was moderate. That the total revenue shows no decrease is not a proof that the comparison ignores altogether the increase of area by survey, which is considerable. I have not got complete figures, but in 7 out of 9 taluks the increase is 60,000 acres. In reviewing the results of Mr. Parnell's labors, the remarks that the "results of the revision of the tree assessment have been satisfactory," and that "as far as the interests of the cultivating classes are concerned the settlement seems to have left little to be desired." The general conclusion from the Settlement reports might be adduced in support of my assumption.

8. I may also remark that to carry Mr. Wynne's argument to its logical conclusion, it is unfair to tax the produce of the palmyra when it is utilized in the shape of fermented toddy, and palm juice whether fermented or not ought to be exempt.

9. Much of the remainder of Mr. Wynne's argument is beside the mark. The proposal to grant hawking licenses was made not with the object of increasing the revenue, but to provide for the drawing and sale of unfermented palm juice without

infringement of the law; the levy of a trifling fee for permission to hawk sweet juice could hardly be productive of the disastrous effects anticipated by Mr. Wynne, and the Shanar of Tinnevely is, I imagine, quite able to bear any slight rise of price that might result. I merely mentioned the amount of the fee levied in Bombay as to some extent a guide. I have since ascertained that the hawking license in Bombay covers the sale of fermented as well as unfermented palm juice; for the sale of the latter alone I should have suggested a much lower rate. As before expressly stated, the main object of my proposal to grant hawking licenses was to legalize the traffic, but it would also operate in some measure to protect the revenue, because the vendee, if registered, can be more easily supervised, and the fact that any breach of their license will entail forfeiture of permission to carry on their trade, will act as a restraint. I am not singular in holding this view, which is treated by Mr. Wynne with undisguised contempt—vide the remarks of the Honorable Mr. Sullivan regarding registration of persons engaged in drawing palm juice for the manufacture of jaggery—Supplement to *Fort St. George Gazette*, dated 6th January 1886. The license may also control the traffic in other ways, for instance, by limiting the hours or fixing the place of sale, providing against adulteration, &c.; of course the mere fact of issuing licenses will not prevent the sale of palm juice in a state of fermentation; this can only be put a stop to by detection and prosecution. The fact that no such cases have been brought to light in the past does not show that hawkers could break the law with impunity in the future, as preventive measures have recently been taken which will, I hope, prove effectual. It is unnecessary to consider this point further, however, as it seems that no such restriction is required.

ENCLOSURE No. 1.

From C. J. GALTON, Esq., Acting Commissioner of Salt and Abkari Revenue, to the Collector dated Madras, 21st May 1886, No. 6583.

I have the honor to inquire to what extent the fresh juice of the palm, whether cocoanut, palmyra, or date, is used as a beverage in your district, and by what classes it is consumed. Unfermented palm juice did not come within the scope of the old Abkari law, but today is defined by Act I of 1886 to mean fermented or unfermented juice drawn from a cocoanut, palmyra, date, or any other kind of palm tree. Under section 12 of the Act no toddy-producing tree shall be tapped and no toddy shall be drawn from any tree except under license from the Collector, and under section 15 no liquor shall be sold without license.

2. To the latter section there are two provisos—

- (1) that the Governor in Council may by notification suspend in any local area any or all of the provisions relating to toddy contained in the Act; and
- (2) that he may in like manner declare that all or all of the provisions of the Act shall not apply in any local area to trees receptacles freshly coated internally with lime for the purpose of the manufacture of jaggery.

Under the former proviso, a notification, No. 78, vide dated 17th March 1886, has been published suspending toddy in the Nilgiri district and Wynad taluk of Malabar. Notification No. 79 has been issued (vide the same page of the the whole presidency. This latter notification does not coat with lime for consumption as a beverage. Consequently sale, except on the Nilgiri hills and in the Wynad, save

9 of the *Fort St. George Gazette* provisions of the Act relating to toddy, the latter proviso of the *George Gazette* applicable to the sale of toddy drawn in pots or draughting of sweet juice and its sale is illegal.

3. It is believed that the fresh juice of the palm is consumed to a considerable extent by persons of respectability who have hitherto been in the habit of employing men to draw the toddy from their own trees and who would not resort to licensed shops to drink. This cannot any longer be permitted, and there would be a great risk to the revenue if any exemption from the provisions of the Act were made in respect of any particular description of toddy drawn for consumption even if that could legally be done under the first proviso to section 15, which appears doubtful. The question, therefore, is how can the demand for the beverage be met? In the town of Bombay hawking licenses on payment of an annual fee of Rs. 25 are granted for the sale of sweet toddy in the streets, and the difficulty might be overcome by a similar arrangement. This would obviate the necessity for going to the licensed shops to obtain the beverage which would be repugnant to the ideas of those who, it is believed, are the principal consumers. In the towns in which the shops have been sold separately and no exclusive privilege has been granted hawking licenses could be issued to any one without infringement of any rights. In the rural tracts, however, they could only be issued on the

application of the holders of the exclusive privilege of sale, but they would probably be willing to pay a small fee for permission to hawk sweet juice, the consumer would not go to the established shops to drink. There would not appear to be any risk of revenue from the plan proposed, as the renters' own men would be licensed and persons found hawking without a license or selling fermented palm juice under cover of a license would be prosecuted.

4. Your opinion on the scheme is requested at an early date. There is no reason why the people should be deprived of a wholesome beverage to which they have long been accustomed; but some special provision has to be made for the reasons above given. I am issuing instructions to my subordinates not to prosecute for infringement of the law by sale of sweet juice in lime-coated pots pending further instructions.

ENCLOSURE No.

From C. A. GALTON, Esq., Acting Commissioner of Salt and Abkari Revenue, to the Collector of Tinnevely, dated Madras, 1st June 1886, No. 7751.

In reply to your letter of the 3rd instant, No. 3, dated 30th June 1886, I have the honor to state that I am perfectly well aware that in some parts of the country sweet toddy is used as an article of diet, and not merely as a beverage, and that the restriction of the law on the subject possibly bears hardly on the poorer classes in such localities; but the scope of the Abkari law was decided upon by the legislature, and it is my business to administer the law and not to discuss the policy of its provisions. I am bound to enforce the Act, but being aware of the hardship to those who have been accustomed to the consumption of the sweet juice of the palm, I considered it advisable to consult the Collector to how provision could best be made to meet such requirements. It is clear from your letter that in Tinnevely the restriction recently imposed affects not merely a limited class, but a considerable section of the community, and that it is all the more necessary therefore to see that the plan cannot be devised by which the difficulty can be met. In response to my invitation, you have offered no suggestions, but have contented yourself with characterizing the prohibition as a hardship, and expressing the opinion that, in your view, the prohibition cannot be accorded, the law should be amended.

Vide debate on the Bill printed as a supplement to the Fort St. George Gazette, dated 6th January 1886.

2. I am not aware of any reason granted to the people of Tinnevely; but notice of the Board and Government. It is for me to judge the extent to which the unfermented palm juice is taxed, nor with, but from the fact that the Tinnevely is able to assume that the rates are extremely low, as the Manual of Administration of the Madras Presidency shows, the lowest in the Presidency, and in the two unsettled districts, the Nilgiri and the Coorg, the rates are even lower. The incidence of the tax on toddy in the districts except Madras, is very low, being Rs. 76,120, being especially low, considering the population and the extent to which toddy is apparently consumed. This is probably due to the fact that much of the toddy drunk throughout the district has hitherto been untaxed. It stands to reason that if sweet juice is allowed to be openly disposed of for consumption under the law, as the toddy renter derives no profit from this consumption, he will be inclined to pay so high a rental as he otherwise could. Of course, the amount of consumption of sweet juice clandestinely or otherwise will be impossible to prevent, but the loss arising in this manner will be small compared to the result from unrestricted sale of sweet toddy elsewhere; and if this is once permitted, consumption of fermented juice, but illicit consumption of fermented juice will be equivalent.

4. My proposal as to the grant of hawking licenses was intended to meet the requirements of a limited class of persons who may object to going to licensed shops. The class to which you refer have probably no such objection. In any case they must, as the law now stands, in future purchase their toddy at the established shops, unless some more suitable arrangement can be devised.

5. As regards the necessity for issuing licenses to hawkers, it is only necessary to observe that sale without license is illegal; but, even if this were not so, it seems to me that, if unlicensed vend were permitted, no control over the traffic could be exercised.

ENCLOSURE No.

NOTE by J. B. PENNINGTON, Esq. dated 24th July 1886.

I am inclined to agree with Mr. Wynne on the main point that it is unjustifiable to tax sweet toddy which is almost entirely used as food in Tinnevely (and probably in some other districts though not, apparently, to any great extent here,) and that, except for the purpose of raising a revenue from it, hawking licenses would be useless and extremely vexatious.

It does not seem necessary to consider whether the dry land is more or less heavily assessed in Tinnevely than elsewhere, the fact being, I believe, that in no district probably could there be found examples of higher and lower taxed dry land. The point of the case is that any taxation of what is food and not drink is not justifiable at all; and if the Tinnevely people choose to abstain from the use of intoxicating drinks and prefer to drink their toddy while it is fresh (as they certainly do) they ought not to suffer for their moderation in the use of fermented toddy and arrack. That the Abkari revenue is (and always has been) so extraordinarily low in Tinnevely proves conclusively that they are very moderate drinkers; and the fact that sweet toddy is so largely consumed perhaps accounts for their abstinence. The same moderation characterises the Tinnevely people in eating also, it being well known that even well-to-do people only eat a hot meal once a day to save firewood, &c.

2. In my opinion a notification should be issued under proviso 1 suspending the provisions of the Act as to sweet toddy in the district of Tinnevely and in any other district or part of a district where it is used simply as food.

Reference on the above, dated 3rd September 1886.

The Collector of Tinnevely is requested to report with reference to his letter, No. 3, dated 30th June 1886, whether he can state, with any accuracy, how much of the unfermented palm juice, which he reports is so largely consumed in Tinnevely, is drawn in lime-coated pots, and how much in ordinary pots. If the whole consumption is of juice drawn in lime pots (and therefore not liable to fermentation), the risk to the revenue is obviously small. But if the juice ordinarily consumed is the sweet toddy liable to fermentation after a short lapse of time, the risk of permitting such consumption free from all supervision is considerable.

(Signed)

MICK,
Secretary

To the Collector of Tinnevely.

READ—the following letter from S. H. WYNNE Esq., Acting Collector of Tinnevely, to the Secretary to the Board of Revenue, dated Tinnevely, 24th September 1886, No. 505:—

I have the honor to reply to reference, dated 3rd September 1886, in Register No. 3386 of 1886.

It is reported from seven taluks that the unfermented palm juice is used for food and drink is drawn in lime-coated pots or y.

In Nanguneri 10 per cent. is drawn in ordinary pots.

In Tenkarai 4 per cent. is drawn in ordinary pots.

Resolution—dated 16th October 1886, No. 2269.

Before passing orders on the subject raised in the above correspondence, the Board called for information from the Collector of Tinnevely as to how much of the toddy consumed in Tinnevely as food was drawn in lime-coated pots. They now find that excepting in two taluks where a very small portion of the toddy drunk in the unfermented state is pure fresh toddy and not saccharine toddy, the whole consumption of the district is in saccharine toddy. Under these circumstances, the Board approve of the Commissioner's proposal to exempt in all districts the consumption of saccharine toddy from the operation of the Abkari law.

2. It is somewhat doubtful if the proposed exemption can be granted out under the Act. The words at the end of clause 3, "for the purpose of manufacture of jaggery" appear to the Board to be surplusage and need not apparently have been inserted seeing that toddy drawn in lime-coated pots does not become a fermented keeping, and is consequently useless for purposes of distilling spirit there-fore the words can be so regarded the Government might issue a notification clause freeing all toddy drawn in Tinnevely and elsewhere in lime-coated pots from the restriction imposed by the provision of the Act. If the Government at the view, the Board think that an executive order should issue liberating saccharine toddy drawn in lined pots from the provisions of the Act, and possibly, its operation should extend to the whole presidency.

(True Copies and Extract.)

(Signed)

M. HAMMICK,
Acting Secretary

To the Secretary to Government, Revenue Department.
" Commissioner of Salt and Abkari, Revenue.
" Collector of Tinnevely.

11th January 1887, No. 18, Revenue.

Revenue, No. 2.

Abkari.

Government according to Com-
missioner's proposal, supported by the Board,
that the consumption of saccharine toddy
throughout the Presidency should be
exempted from the operation of the
Abkari law.

which is, whether or not this exemption can be granted
as intended out by Mr. Galton, a notification under
section 15, the first only contemplates the
manufacture for *bond fide* home consump-
tion, relating to toddy generally and apparently
one description of palm-juice only, and the
only way, for the manufacture of jaggery. The only way,
however, a difficulty appears to the Government to be to
to by expunging the words "for the purpose of the
as observed by the Board, are a surplusage.
will be taken.

A. officers will be instructed not to interfere with
the sale of sweet palm-juice drawn in lime-coated pots.

(True Extract.)

Redmishiro

Secretary to Government.

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par ment

Copies.

Govt. of (1887) Madras.

REVENUE.

13.

Order. 27 Feb, 1887, No 7.

Recorded. The matter will be dealt with when the amendment of the Abkari Act is undertaken.

1/10/87
2/1/87 W.S.

To the Rev. Secy. dtd 2/2/87

Note - ~~This~~ The matter is not of sufficient importance to justify an amending act dealing with this one point alone.

W.S.

Issued

Recd.

Encl.

G.O., 11th January 1887, No. 18.

JANUARY.

Sweet Palm-juice drawn in Lime-coated Pots.

Approving the proposal of the Commissioner of Salt and Abkari Revenue, supported by the Board, that — be exempted from the operation of the Abkari law. ~~and suggesting the amendment~~ of section 15 of M. Act I of 1886.

With order.

C. 21/1
R. 1/2

ORDINARY, MS.

Legislative DEPARTMENT.
G. O. DATED 2 Feb 1887
No. 7.

When given for copying 4/2/87

[Despatch Abstract.]

Madras Abkari Act I
of 1886. Recog^{nition}
remains ^{Proceedings} ~~Proceedings~~ exempting
the consumption of small
toddy throughout the
Presidency from the
operation of the