Marine (1897) Department.

G.O., No. 393 Marine

DATED 28th April 1897

[Despatch Abstract.]

Customs Superintendent and Port Conservator at Calingapatam

Proceedings, Revenue Dept, stating that the suggestion made by the Presidency Port officer to allow the —— to remain under the supervision of the Collector does not meet with the approval of Government, communicated to the Presidency Port officer.

1/5/97

1/5/97

M. 6.
2,000—28-10-96.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Memo	24 E	Marine	16. 1. 97				

FURTHER PAPERS.

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

Marine (1897) Department.

B

CURRENT No. 550

Order 393 Marine dy 28th April 1897

Communicated

to the Presidency Post offices.

From The Revenue Secretary

V
14/4/97

Supt P.O
C.S.
28/4/97

No. 1989-Mis

Dated 7. 4. 97

Received 13. 4. 97

Enclosures 1

Spare copies

SUBJECT.

Stating that the suggestion made by the Presidency Post Officers to allow the Customs Superintendents and Port Conservators at Calingapatam to remain under the Supervision of the Collectors does not meet with the approval of Government.

O
26/4/97

BACK PAPERS.

G.O.	No.	Department.	Date.
24	E	16-1-	97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Heading.

No. 1790 / 425 Ep

PRESIDENCY PORT OFFICE,

Madras, 19 December 1896.

From

Commander H. A. Strat R.I.M.,

PRESIDENCY PORT OFFICER,

Madras,

To

THE SECRETARY TO GOVERNMENT,

MARINE DEPARTMENT,

Chepak.

SIR,

I have the honor to acquaint you, for the information of Government, that the Port Conservator Calingapatam has brought to my notice that under paras 6 and 7 (page 27) of Revenue Board's Proceedings (Separate Revenue) dated 27 January 1896 No. 38 he is liable to transfer &c by the Salt and Abkari Department without reference to this office. Calingapatam is a port where it is essential that the Conservator shall be a person with some nautical experience and training, and the present Conservator (Mr. L. F. Lisely) is such a person. It is undesirable in the interests of the port that this officer should be liable to transfer &c as pointed out.

I

Lot 911 Comm to Marine Copy in file.

I would recommend therefore that Calingapatam be added to the 5 ports which under para 6 of the Board's Proceedings above quoted are subject to the supervision of Collectors.

I have the honor to be:
Sir,
Your Obedient Servant
H A Tickell
Commander R.I.M
Presidency Port Officer

Encls
Mar 550/97

Marine

Public Works (1897) Department.

CURRENT No. 39

vide W. 1418 dft
24 Sep 16-1-97

Order

From The Secretary to the Commissioner of Salt, Abkari and Customs Revenue Madras.

Routine No. 29

Dated 8th January 1897
Received 9.1.97
Enclosures one
Spare copies

SUBJECT.

Transmitting to the Secretary to Government, Public works department with a copy of Board's Proceedings No 38 dated 27th January 1896.

[P. W. 20 1,701—8-8-96.]

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following G.O., No. 776, Revenue, dated 28th November 1895 :—

Read—again the following G.O., Mis. No. 4455-A. Revenue, dated 16th November 1894 :—

Read—the following Proceedings of the Board of Revenue (Separate Revenue), No. 324, dated 22nd August 1894 :—

Read—again Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 2397, dated 31st May 1894.

ABSTRACT.—Communicating to certain Collectors Government Order, Revenue Department, on Government Order, Financial Department, authorizing the Accountant-General to admit as a purely temporary measure the increased charges in the Customs and Trade Registration establishment of certain districts rendered necessary by the new Tariff Act.

Read—again Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 2448, dated 4th June 1894.

ABSTRACT.—Communicating to the Collectors of Tanjore and South Canara for guidance Government Order, Revenue Department, on Government Order, Financial Department, authorizing the Accountant-General to admit the charges for increased Customs establishment as a purely temporary measure.

Read—also the following papers :—

From the Collector of Gódávari,	dated 21st June 1894,	No. 1687-Acc.
,, ,, of South Arcot	,, 11th July ,,	,, 247-B.S.
,, ,, of Malabar	,, 5th ,, ,,	,, 104-Index.
,, Govt., Revenue Department	,, 7th Aug. ,,	Endt. No. 3096, Mis.

Resolution—No. 324, dated 22nd August 1894.

Proposals for the required increase of establishment in the Madras Custom House having been submitted to Government in Board's Proceedings, No. 221, dated 11th June 1894, proposals for the other districts are now submitted.

2. The following statements accompany :—

(1) A statement showing in detail (*a*) the establishment of each port previous to the abolition of import duties in 1882, (*b*) the establishment as reduced by G.O., No. 1092, Revenue Department, dated 14th December 1886, (*c*) the establishment previous to the introduction of Act VIII of 1894, and (*d*) the establishments now proposed by Collectors.

(2) A statement showing (i) the average monthly trade of each port for 1880–81, (ii) the trade in February 1894, (iii) the cost of the establishments entertained previous to the introduction of Act VIII of 1894, (iv) the cost of those now proposed by Collectors, (v) the cost of those previous to the reduction in 1882, and (vi) the cost of those now recommended by the Board.

3. The changes recommended by Collectors for each district are noticed below :—

SEA CUSTOMS.

4. *Ganjám district.*—No increase.

5. *Vizagapatam district.*—The additional establishment proposed is a clerk on Rs. 15 and two peons on Rs. 6 each for the Vizagapatam port and a clerk on Rs. 15 and a weigher on Rs. 7 for the Bimlipatam port.

6. *Gódávari district—Cocanada.*—An appraiser on Rs. 30, a peon on Rs. 6 and the raising of the pay of the shroff from Rs. 10 to Rs. 15 are proposed for the Cocanada port, thus raising the cost of the establishment of the port by Rs. 41.

7. *Coringa and Narsapur.*—No increase.

8. *Kistna and Nellore districts.*—No increase.

9. *South Arcot district—Porto Novo.*—The Collector proposes to increase establishment for this port by a weigher on Rs. 7 and a peon on Rs. 6. A greater variety of articles is imported at this port than at Cuddalore.

10. *Cuddalore.*—No increase.

11. *Tanjore district—Negapatam.*—Two peons on Rs. 6 each are proposed for this port, and a clerk on Rs. 15 is to be transferred to it from Muttupet.

12. *Tirumalavásal, Tranquebar, Vélánganni, Nagore, Topputturai, Muttupet, Adirámpatnam, Ammápatnam and Kóttaipatnam.*—No increase.

13. *Madura district—Pámban, Kilakarai, Devipatnam and Tondi.*—A clerk on Rs. 15 is proposed for each of these ports. There is no clerk now in the three last-mentioned ports.

14. *Tinnevelly district—Tuticorin.*—A clerk on Rs. 15, another on Rs. 12 and two peons on Rs. 6 each are proposed for this port. The total cost of the establishment as now revised exceeds the cost previous to the reduction in 1882 by Rs. 12; but the trade of the port has very greatly increased, having amounted to 19 lakhs in February 1894 against a monthly average of 11 lakhs in 1880–81.

15. *Kulasékarapatnam and Káyalpatnam.*—No increase.

16. The proposals relating to the foregoing districts are recommended for sanction.

17. *Malabar district.*—The details of the increase proposed by the Collector in the district are noticed below :—

18. *Cannanore.*—Increase of Rs. 10 to the Superintendent's pay, one clerk on Rs. 15 and two peons on Rs. 6 each.

This increase appears unnecessary when comparison is made with the far greater trade and the establishment at Tellicherry, and is accordingly struck out.

19. *Tellicherry.*—Increase of Rs. 10 to the Superintendent's pay, one shroff on Rs. 15 and two peons on Rs. 6 each.

The increase is reasonable considering the extensive trade of the port.

20. *Kallayi.*—Increase of Rs. 15 to the Superintendent's pay, one clerk on Rs. 20 and a masalji on Rs. 5.

An increase of Rs. 5 to the Superintendent's pay is considered sufficient and the additional clerk is unnecessary. Quilandi is provided with a smaller staff though it has a much larger trade.

21. *Badagara.*—Increase of Rs. 20 to the Superintendent's pay, one clerk on Rs. 15 and two peons on Rs. 6 each. This may be sanctioned.

22. *Quilandi.*—Increase of Rs. 10 to the Superintendent's pay.

An increase of Rs. 5 is considered sufficient.

23. *Calicut.*—Increase of Rs. 20 to the Superintendent's pay, one shroff on Rs. 15, one weigher on Rs. 7 and two peons on Rs. 6 each.

The increase to the Superintendent's pay is considered unnecessary. He draws Rs. 100, or Rs. 30 in excess of the rate proposed for Tellicherry where the value of the trade is about the same as at Calicut.

24. *Beypore.*—No increase proposed. Owing to its not being now the terminus of the Madras Railway, the port is far less important than it was before 1882.

25. *Tanur.*—One masalji on Rs. 5.

The increase is needless. The trade is so small that the Board recommends that the clerk on Rs. 15 at this port be transferred to one of the new appointments.

26. *Ponnáni.*—Increase of Rs. 20 to the Superintendent's pay and two peons on Rs. 6 each.

An increase of Rs. 10 to the Superintendent's pay is enough. The two extra peons may be sanctioned.

27. *Chávakkát.*—Increase of Rs. 10 to the Superintendent's pay.

No increase is necessary.

28. *Cochin.*—Increase of Rs. 50 to the pay of the Assistant Superintendent, who will be called the Superintendent in future, one clerk on Rs. 15, one shroff on Rs. 15 and three peons on Rs. 6 each.

The Collector states that, apart from the introduction of the new Tariff Act, he intended to recommend an increase to the Assistant Superintendent's pay, as he has a very important post (the Deputy Collector being only nominally the Superintendent) and as the collections made at the port are heavy.

An increase of Rs. 35 is considered sufficient. The salary will then be Rs. 15 in excess of that of the Superintendent at Tellicherry, where the average value of the trade is nearly the same. The extra establishment proposed may be sanctioned.

29. *Collector's office.*—The present establishment in the Collector's office for customs and trade registration is as follows :—

Customs—

	Rs.
1 clerk on	25
1 do. on	20
1 do. on	15
2 peons on Rs. 7 each	14
1 masalji	6
Total	80

Scientific and other minor departments—

Trade Registration—

	Rs.
1 head clerk on	45
1 clerk on	30
1 do. on	15
Total	90

Though the cost of establishment noted above is divided between two heads of account, the whole establishment does both branches of work—*vide* Board's Proceedings, No. 88, dated 13th February 1892.

The Collector now proposes to increase the establishment by one clerk on Rs. 35 and another on Rs. 15 and to raise the pay of the head clerk from Rs. 45 to Rs. 60.

The Collector furnishes the following statement to show the papers received and disposed of in his office in February and the three following months, and explains that the customs and trade statistical work has increased considerably since the introduction of the new Tariff Act :—

Papers.	February.	March.	April.	May.
Received	892	926	1,029	940
Disposed of	845	796	959	888

As the Board does not consider that the large increase of establishment is justified by the extra work, it recommends an addition of only one clerk on Rs. 20. This clerk's pay may be charged to Customs.

30. The Collector states that he has allowed increased salaries to the clerks of his office (only) from the date of G.O., Mis. No. 1926, dated 17th May 1894. He has been informed that the increase should be stopped pending the receipt of the orders of Government on the present proposals.

31. *South Canara district—Mangalore.*—The proposed increase consists of one clerk on Rs. 15 and two peons on Rs. 6 each.

Malpé.—Three peons on Rs. 6 each.

Barkur.—One peon on Rs. 6.

Coondapoor.—Two peons on Rs. 6 each.

Mulki, Kasaragod, Kumbla, Baindur and Manjeshwar.—No increase.

The proposed increase in the district amounts to Rs. 63 and is recommended for sanction.

LAND CUSTOMS.

32. *Gódávari district.*—The additional establishment proposed consists of an assistant on Rs. 10 to the Superintendent at Nilapalli, a gumastah on Rs. 7 at Polerammagudi and another on Rs. 7 at Marrivada-Malapalli Puntah.

33. The Collector states that, owing to the introduction of the new tariff, the Nilapalli amin's work has largely increased and that he has not only to be present at the land customs chowki to examine and levy duty on goods carried over the British ferry at Nilapalli, but has also to inspect every week seven ghatis around the French Settlement and to register traffic at Polerammagudi which is nearly three-fourths of a mile from his office, and that the registration work at this ghati had hitherto to be left to the salt peon at the ghati who used to dictate from memory for registration the goods that passed by that route on the previous day. The Superintendent therefore proposed that an assistant on Rs. 15 should be entertained to assist him and a gumastah on Rs. 7 to register the traffic at Polerammagudi. The Board considers that the assistant's pay should not be less than Rs. 15 as proposed by the Superintendent, and accordingly recommends an assistant on Rs. 15 and a gumastah on Rs. 7.

34. The Collector further requests sanction for a gumastah on Rs. 7 for a route by Marrivada-Malapalli Puntah, for the opening of which a notification is submitted in Board's Proceedings, No. 322, dated 22nd August 1894. This gumastah was not included in his original proposals. He reports that he has entertained the gumastah under the general authority contained in the Government of India's telegram communicated in G.O., No. 906, Revenue Department, dated 2nd March 1894. The entertainment of this gumastah is also recommended for sanction.

35. The cost of the establishment for the district as now revised exceeds the cost previous to the reduction in 1882 by Rs. 85. This is due partly to the increase of Rs. 29 now proposed and partly to the pay of 8 gumastahs on Rs. 7 each, which was formerly charged to Land Trade Registration, being now debited to Customs as stated in paragraph 2 of G.O., No. 511, Revenue Department, dated 18th June 1889.

36. *South Arcot district.*—The increases are as follows:—

Pondicherry.—It is proposed to raise the pay of the Customs clerk at Pondicherry from Rs. 70 to 100 and to give him, in addition to his present establishment,* a clerk on Rs. 20 and a peon on Rs. 7, but to abolish the night allowance of Rs. 10 to the Customs clerk, Rs. 3 to each of his clerks and Rs. 2 to each of the peons. The extra gumastah and peon will be available for night work.

	RS.
* One clerk on	15
Do. on	12
Two peons on Rs. 7 each	14

Kandamangalam.—It is proposed to increase the pay of the Superintendent from Rs. 50 to Rs. 60 and to give him a clerk on Rs. 15 and a peon on Rs. 6 in addition to his present establishment of one clerk on Rs. 12 and two peons on Rs. 7 each, but to discontinue the night allowances amounting to Rs. 14.

Madalapet.—Increase to the Superintendent's pay from Rs. 30 to Rs. 40, a clerk on Rs. 15 and a peon on Rs. 6, in addition to his present establishment of one clerk on Rs. 12 and one peon on Rs. 7.

Kottakuppam.—Increase of Rs. 5 to the pay of the Superintendent who now gets Rs. 25.

Mortandichavadi.—Increase of the Superintendent's pay from Rs. 20 to Rs. 25 and a clerk on Rs. 12. He has no clerk at present.

Valdavur.—A peon on Rs. 6. There is no peon at present.

Tukkanampakkam.—A peon on Rs. 6. There is no peon at present.

Karadikuppam and Kandappachavadi.—No increase.

37. The Collector in his first letter upon the subject proposed an increase of Rs. 5 to the pay of the clerk in his office. In lieu of this increase, he now proposes to entertain an additional clerk on Rs. 15.

38. In support of the above proposals, the Collector furnishes a statement showing the increase in the number of passes issued, in collections, &c., at each Land Customs station in May 1894 as compared with February 1894. An abstract is given below:—

Increase in the number of passes issued		4,447
Do.	in the collections	2,674
Do.	in the number of free passes	1,699
Do.	Amed-o-raft passes	298
Do.	in the number of reports of smuggled goods	46

39. The additional clerk proposed for the Collector's office is required to help in the scrutiny of all the passes which are received daily from the sayer stations and in seeing that duty has been properly collected.

40. The proposed establishment for the district will cost only Rs. 577 per mensem against Rs. 1,239 before 1882. The latter amount, however, includes Rs. 582, being a moiety of the pay of the Consular Agent at Pondicherry and his establishment which was debited to Customs before 1882, in which year the power vested in the Agent to levy duty was withdrawn and transferred to the Customs Superintendent at Pondicherry. The increases proposed are very necessary and are recommended for sanction. The Board considers that the control of the Land Customs both in South Arcot and in Tanjore is in need of further scrutiny which will shortly be given it, and that the arrangements now proposed may be found to require reconsideration.

41. *Tanjore district.*—No increase.

42. *Malabar district.*—There is now an amin on Rs. 20 at each of the four chowkis round Mahé. The Collector proposes to entertain an additional amin on Rs. 20 each at each chowkie in order that there may be a double staff for day and night work.

The extra men should, in the Board's opinion, be called Assistants and be paid Rs. 15 each. This raises the cost of the staff to Rs. 50 over the cost in 1881.

43. According to section 13 of Act VI of 1844, dutiable goods cannot be passed across the frontier at night. But the Collector states that "although dutiable goods cannot be passed out of Mahé at night, ordinary travellers passing through Mahé along the roads which pass through French Territory cannot be prevented from travelling by night. Carts also passing across Mahé ought not to be stopped. Almost everything taken by travellers or in ordinary country carts is dutiable under the new Act, and, unless there are amins at the chowkis to pass goods conveyed in this way through Mahé at night, the roads passing through Mahé must be simply stopped at night. The amins were expected to be at their chowkis from dawn to nightfall. They had no holidays on Sundays or on any other days and could never have casual leave. This alone is sufficient reason for giving them some relief, but their work also has very greatly increased since the new Act was passed." The Board concurs with the Collector in considering that traffic by night should not be stopped; he will be requested to submit a notification under the proviso to section 13 of Act VI of 1844 as amended by Act II of 1893 to legalize the passing of goods at night.

Trade Registration.

44. *Madura district.*—The Collector proposes to entertain an additional clerk on Rs. 15 for his office. Except in South Canara and Malabar there is now only one clerk for the sea-borne trade statistical work in each of the Collector's offices. The trade in the Vizagapatam, Gódávari, Tanjore and Tinnevelly districts in 1893–94 was larger than in Madura. The additional clerk proposed for Madura is therefore considered unnecessary.

45. In the Government of India's telegram communicated in G.O., No. 906, dated 2nd March 1894, it was stated that "the staff should be entertained in the commencement on a temporary and tentative basis, proposals for permanent establishment being deferred until experience has been acquired of what will be wanted." The proposed increases are therefore shown in the "temporary" column of the proposition statement herewith submitted.

(True Extract.)

(Signed) D. D. MURDOCH,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with two comparative statements of establishments, and a
proposition statement through the Accountant-General in duplicate.
,, all Collectors of Maritime Districts,
except the Collector of Sea Customs, Madras.

Order—Mis. No. 4455A, Revenue, dated 16th November 1894.

With the Proceedings read above, the Board of Revenue submits its proposals for the reorganization of the customs establishments in the mofussil which are alleged to be necessary in consequence of the introduction of the Indian Tariff Act VIII of 1894.

2. *Sea Customs.*—The proposals of the Board under this head involve an additional charge of Rs. 525 per mensem, taking into account the correction made by the Accountant-General in the proposition statement as regards the present cost of the establishment at Narasapur. The Government considers that this part of the Board's proposals needs revision with reference to the following observations:—

(i) It will be seen from Statement No. I compiled from the trade returns and appended to this order that at Kallayi, Badagara, Quilandi, Ponnani, Malpe, Barkur and Coondapoor, imports from foreign countries were either *nil* or very insignificant during 1893–94, and are likely to be so during the current year; also that the additional duty levied at Bimlipatam, Kilakarai and Devipatnam on the introduction of the new Tariff Act has been very small. The necessity for the additional establishments proposed for these ports, which have practically no foreign import trade, is therefore not understood. It is, moreover, a matter for consideration whether all the petty ports along the coasts should be allowed to continue to carry on foreign trade. The Board of Revenue is requested to state its opinion whether such trade should not be restricted under section 12 and by a proper use of sections 128 and 157 (*d*) of Act VIII of 1878. The course here indicated would be a more effectual check on smuggling than the entertainment of a number of weak and scattered establishments.

(ii) The figures entered in columns 3 and 7 of Statement No. I against some of the ports on the Western Coast which have no imports from foreign parts seem to represent the duty levied on the coasting trade. The Board is requested to report the articles on which the duty was levied and whether the trade in them has increased since the passing of Act VIII of 1894.

(iii) An appraiser on Rs. 30 per mensem is proposed for Cocanada, while there is no such officer at any of the other out ports. The value of articles imported from foreign countries during 1893–94 amounted to 2·16 lakhs at Cocanada against 3·02 lakhs at Mangalore, 3·65 lakhs at Cochin, 5·67 lakhs at Calicut, 19·37 lakhs at Negapatam and 34·47 lakhs at Tuticorin. It is not understood why an appraiser is wanted at Cocanada alone and whether any practical good will result from the employment of an officer on such low pay.

(iv) The establishments proposed for the several out ports show much inequality as will be seen from columns 8 and 9 of Statement No. II appended to this order. Thus Tuticorin, Negapatam and Mangalore, which are 1st, 2nd and 5th in order of trade, are made to rank 5th, 8th and 1st, respectively, in regard to the establishments proposed for them. The Board will consider whether these inequalities cannot be removed.

3. *Land Customs.*—The proposals of the Board under this head which involve an additional cost of Rs. 223 per mensem are approved.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Board of Revenue (Separate Revenue).

Read—again the following:—

Official Memorandum No. 16, Revenue Department.

The undersigned is directed to forward to the Commissioner of Salt, Abkári and Separate Revenue, Statements Nos. 1, 2, 3, 4 and 5 appended hereto, showing the import trade in dutiable articles and in articles dutiable *ad valorem* at the chief out ports of this presidency, and the total of the imports at each of these ports as compared with that of the chief subordinate ports in the Bomby and Bengal Presidencies. A memorandum explaining how these statements have been prepared is also forwarded, together with a statement showing the staff of superior and supervising customs officers found necessary at the chief subordinate ports in Bombay and Bengal.

2. The statements show the necessity of a revision of the customs establishment at some of the Madras out ports, at least at Negapatam and Tuticorin, if not also at Porto Novo, Calicut and Cocanada. There are large imports at Negapatam and Tuticorin in the levy of duty on which the Government may lose heavily in the absence of a qualified and trustworthy supervising staff. The undersigned is directed to invite the Commissioner's attention to the matter in view of his making such proposals as he may consider the circumstances require.

Fort St. George,
21st January 1895.

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

To the Board of Revenue (Separate Revenue), with statements.

Read—also the following Proceedings of the Board of Revenue (Separate Revenue), No. 259, dated 13th June 1895:—

Read—again the following papers:—

Proceedings, Board of Revenue (Sep. Rev.),			dated	18th	Oct.	1894,	Mis. No.	4446.
,,	,,	,,	,,	23rd	,,	,,	,,	4505.
,,	,,	,,	,,	10th	Nov.	,,	,,	4875.
,,	,,	,,	,,	15th	,,	,,	,,	4904.
,,	,,	,,	,,	16th	,,	,,	,,	4956.
,,	,,	,,	,,	21st	,,	,,	,,	5053.
,,	,,	,,	,,	26th	,,	,,	,,	5129.
,,	,,	,,	,,	5th	Dec.	,,	,,	5358.
,,	,,	,,	,,	7th	,,	,,	,,	5431.
,,	,,	,,	,,	10th	Jan.	1895	,,	78.

Abstract.—Recording Collectors' reports regarding the advisability of merging the Sea and Land Customs establishments in the general Department of Salt, Abkári and Separate Revenue.

Read—also General Register No. 170 of 1895 upon the same subject.

Read—also letter from the Commissioner of Customs, Salt, Opium and Abkári, Bombay, dated 23rd October 1894, No. 5210.

ABSTRACT.—Forwarding copy of a memorandum from the Collector of Salt Revenue describing the constitution, working and supervision of the establishment at the continental ports in the Bombay Presidency.

Read—again the following papers :—

Proceedings, Board of Revenue (Sep. Rev.), dated				15th	Jan.	1895,	Mis.	No.	134.
,,	,,	,,	,,	17th	,,	,,	,,	,,	150.
,,	,,	,,	,,	21st	,,	,,	,,	,,	272.
,,	,,	,,	,,	28th	,,	,,	,,	,,	537.
,,	,,	,,	,,	31st	,,	,,	,,	,,	402.
,,	,,	,,	,,	5th	Feb.	,,	,,	,,	526.
,,	,,	,,	,,	5th	,,	,,	,,	,,	551.
,,	,,	,,	,,	13th	,,	,,	,,	,,	716.
,,	,,	,,	,,	15th	,,	,,	,,	,,	745.
,,	,,	,,	,,	21st	,,	,,	,,	,,	829.
,,	,,	,,	,,	22nd	,,	,,	,,	,,	892.
,,	,,	,,	,,	25th	,,	,,	,,	,,	889.

ABSTRACT.—On Collectors' reports submitting information called for with reference to their proposals for additional Customs establishments in consequence of the imposition of Customs duties in March 1894.

Read—again the following papers :—

Proceedings, Board of	Revenue (Sep.	Rev.), dated		8th	Jan.	1895,	Mis.	No.	29.
,,	,,	,,	,,	8th	,,	,,	,,	,,	30.
,,	,,	,,	,,	10th	,,	,,	,,	,,	84.
,,	,,	,,	,,	18th	,,	,,	,,	,,	288.
,,	,,	,,	,,	5th	Feb.	,,	,,	,,	527.
,,	,,	,,	,,	13th	,,	,,	,,	,,	696.
,,	,,	,,	,,	21st	,,	,,	,,	,,	829.

ABSTRACT.—Recording Collectors' reports regarding additional establishments required with reference to the Tariff Amendment Act XVI of 1894.

Read—also General Register Nos. 468, 772 and 1949 of 1895 on the same subject.

Read—also Official Memorandum from Government, Revenue Department, dated 21st January 1895, No. 16.

ABSTRACT.—Forwarding certain statements showing the import trade in dutiable articles and in articles dutiable *ad valorem* at the chief outports of the Presidency, and drawing attention to the necessity of a revision of the Customs establishments at some of the ports at least.

Read—also Government Order, Mis. No. 1581, Revenue, dated 22nd April 1895.

ABSTRACT.—Communicating to the Board of Revenue (Separate Revenue) Resolution of the Government of India regarding the preparation of a proposition statement for the Customs establishment in the Madras Presidency.

Read—also General Register Nos. 2663, 2965, 2980, 3056, 3122, 3160, 3236, 3368 and Reference thereon, dated 2nd April 1895, 3485, 3658, 3702, and Reference thereon, dated 11th April 1895, 3959, 4546, 4820, 5074, 5120, 5198.

ABSTRACT.—Submitting further information called for in connection with Customs establishments in the mofussil.

Resolution—No. 259, dated 13th June 1895.

The Board begs leave to submit, for the approval of Government, proposals for providing more systematic control and supervision of the Sea and Land Customs than it is possible for Collectors and their Divisional officers to exercise under the present system.

2. The Board in its Proceedings, dated 26th September 1894, No. 393, requested the Collectors of Maritime Districts to report on the advisability of merging the Sea and Land Customs establishments in the General department of Salt, Abkári and Separate Revenue in order that the work of these establishments may be systematically supervised by the superior officers of the Salt and Abkári Department and that transfers may be possible between the Customs branch and the Salt and Abkári branch.

3. The Collectors of Ganjám, South Arcot, Madura, Tinnevelly, Malabar and Mr. Bradley (at present Collector of Coimbatore and formerly Collector of Malabar) are of opinion that the proposed system would be advantageous inasmuch as it would tend to increased efficiency and better supervision and control. Mr. Bradley states that the Sea and Land Customs officers are left too much to themselves, as the Divisional officers in charge of Customs have many other duties to perform and cannot afford the time required for the systematic supervision of Sea Customs offices. He remarks that it is more than ever necessary since the introduction of the new Tariff Act that the Customs offices should be subjected to strict supervision and frequent inspection, and that it is convenient that this should be done by the officers of the Salt and Abkári Department, whose duties keep them to a great extent in the immediate neighbourhood of the coast, and who are more numerous along the coast than Divisional officers. They already guard the Land Customs frontiers and, if the proposed change is made, the guarding of the Customs frontiers and the collection of the duties will be in the hands of one department. The proposed change will also improve the prospects of the Customs establishment and raise the status of the class of men who enter it, these who are now looked upon as shelved will have an inducement to exert themselves. If the petty officers and peons of the Salt and Abkári Department are authorized to watch smuggling, further advantage, he considers, will be gained in the detection or prevention of the landing of dutiable goods at unauthorized points on the coast from fishing boats or other vessels, the occurrence of such cases at night being quite possible.

4. The Collector of Tanjore considers that if the amalgamation is to be effective and advantageous, the transfer should be complete, and that the Collector and his Divisional officers should be relieved of the responsibility of Sea and Land Customs administration. He is of opinion that the present system does not produce efficiency, that the whole establishment employed for Land Customs purposes should have one head, whether the department of Salt and Abkári Revenue or that of Land Revenue; and that the major portion of the establishment connected with Land Customs being already under the former department, the remaining portion of the establishment may also be placed under its supervision. He states that the mutual check which different authorities were supposed to bring into play does not exist as things are, and remarks that since a Salt and Abkári establishment must be maintained on the frontiers of foreign territory and along the coast, it ought to be a more economical and effective arrangement to give that department control and direction of both Sea and Land Customs. He adds that if failure is to be admitted in the past, it is due to weak and ill-paid establishments and want of direct and constant control. He is, however, of opinion that the transfer must be as complete as it was in the case of the Salt Revenue and, rather than that Customs should be administered as Abkári now is, he would prefer that it were left in charge of the Land Revenue Department, provided that such a reconstitution of its personnel be made as will admit of work being properly performed. In regard to this, the Board considers that the Collector and his Divisional officers cannot be divested of their general powers of control. These exist though ordinarily dormant in Salt administration and cannot be dispensed with in the Customs Department. The Customs returns must continue to be submitted through the Collectors' offices; the Collectors must remain the Chief Customs officers; and the powers

exercised by the Chief Customs officers under Act VIII of 1878 are such as cannot be conveniently exercised by the Assistant or Deputy Commissioners of the Salt and Abkári Department.

5. The Collectors of Gódávari, Kistna, Nellore, Vizagapatam and South Canara are of opinion that the present system works well and that no change is necessary. The objections of the Collector of Gódávari to the proposed system of Customs administration are given below with the Board's remarks thereon :—

(1) The Collector considers that the systematic control expected from the Salt Department is already exercised by the present controlling authorities.

The Board is of opinion that this is just what is wanting.

(2) The introduction of another entirely distinct controlling authority would lead to confusion and possibly to the detriment of trade.

There is no ground for this apprehension as the administration of Abkári shows.

(3) Some of the firms and mercantile communities, which are already displeased with the interference of the Customs officials, will feel still more inconvenience if the Salt Department interfere on the plea of more systematic control, and the European and Native mercantile communities which were consulted on the proposal are against it.

The Board does not understand how the supervision of the Customs officials by the superior officers of the Salt and Abkári Department will cause increased inconvenience to the trading community. The repression of lax or illicit practices, if such exist, will naturally be resented and this must be expected.

(4) Even from a financial point of view there will be no gain from the proposed change, as the whole of the Customs establishment is to be retained and placed under the control of the Salt establishment.

The financial gain should be looked for in increased Customs revenue, which will probably result from increased efficiency.

(5) The Collector while disparaging the peons of the Salt and Abkári Department, remarks that, were it not for the presence of a frontier gumasta at each *ghati* capable of understanding the Tariff Act, it could not be worked as satisfactorily and quietly as is now done. He states that at present the Customs and the Salt and Abkári Departments act as a check on each other, and that it would not be safe to leave the frontier entirely in the hands of the latter department.

The frontier gumastas will remain under the proposed system; to secure better gumastas, if necessary, and better control of them and of the peons is one of the objects of the proposed amalgamation.

The Collector of Tanjore differs from him in this view.

6. The Collector of Kistna states that the proposed amalgamation will cause much friction; that the Sea Customs officers belong also, generally speaking, to the Marine Department; and that the dual control will be open to great objection. Regarding this it has to be remarked that there is already the dual control of the Customs and the Marine Departments.

7. The Collector of Nellore considers that the proposed amalgamation would give opportunity for representations being made to the Chief Customs authority or his office without the knowledge of the Chief Customs officer, which would not be conducive either to discipline or to the orderly conduct of business. This can be provided against by departmental rules.

8. Mr. Dance, the Acting Collector of South Canara, considers that the present system works well and that no change is required. The Commissioner's personal enquiries in South Canara last year led him to believe that illicit practices prevail along the coast to the north of this district and that a change of system is eminently desirable.

9. A report from the Commissioner of Customs, Salt, Opium and Abkári of the Bombay Presidency on the constitution, working and supervision of the establishments at the continental ports of that Presidency is submitted herewith. It will be observed that, not only is the Customs establishment at those ports combined with the Salt and Abkári establishment, but the Commissioner of Customs, Salt, Opium and Abkári has also the administration and control of the Port funds, and the Collector of Salt Revenue is Conservator of the continental ports. Although the Marine Department in this Presidency cannot be combined with that of Salt, Abkári and Separate Revenue, and dual control cannot thus be avoided, the Board considers that the advantage to be gained by combining the Customs establishments with the Salt and Abkári establishments is so great that it has no hesitation in strongly recommending the scheme for the sanction of Government.

10. In the arrangement for amalgamating the Customs establishments with the Salt and Abkári Department, the Collectors of districts will remain Chief Customs officers. They will be assisted in their supervision of customs by the superior officers of the Salt and Abkári Department, and to so great an extent as to relieve them practically of almost all control which they do not wish personally, or through their Divisional officers, to exercise. The power of appointment, at present exercised by the Collectors as Chief Customs officers, will pass from them to the Chief Customs authority, viz., the Board of Revenue, in the Separate Revenue branch. To effect this, the Government notification under sections 6 and 7 of the Sea Customs Act must be altered so as to place the appointment of all officers of Customs, other than those whose appointment is reserved to Government, at the disposal of the Chief Customs authority (instead of the Chief Customs officer of the port), and so as to make the Customs Collectors (*i.e.*, Superintendents and Assistant Superintendents) of outports "subject to such supervision as the Chief Customs *authority* considers desirable." The Board of Revenue (Separate Revenue) will then place the Superintendents and Assistant Superintendents of the several ports under the control of the Deputy and Assistant Commissioners of Salt and Abkári Revenue and of Inspectors in some cases. Five of the Superintendents of Customs, those at Gopalpur, Vizagapatam, Bimlipatam, Masulipatam and Mangalore, are also Port Officers. Their appointment will remain with Government; and in the matter of their transfer, &c., they will continue to be under the control of the Marine Department. The Deputy and Assistant Commissioners will, however, help the Collector in supervising these officers also and will examine the working of their offices. Arrangements will be made to communicate to the Collectors, as Chief Customs officers, copies of all important correspondence and orders relating to Customs.

11. No change will be made in regard to the submission of budgets, reports and trade and other returns.

12. The Board will next consider the scale of Sea and Land Customs establishments at the several ports and land customs stations.

13. The points on which Government in its order, No. 4455-A, dated 16th November 1894, called for information with regard to the tentative proposals for establishments for outports submitted with reference to G.O., No. 906, Revenue, dated 2nd March 1894, will be noticed below.

14. With reference to paragraph 2, clause (i) of the Government Order, the Collector of *Malabar* now reports that he does not consider that the additional establishments proposed for the ports of Kallayi, Badagara, Quilandi, Ponnáni, Tanur and Chávakkát are necessary, that these ports and the 26 sub-ports in the district may be closed to foreign trade and that Cannanore, Tellicherry, Calicut, Beypore and Cochin should be the only ports open to foreign trade. The Collector further proposes, owing to the small trade of Chávakkát and Tanur, that the establishment of the former port may be dispensed with, the port made a sub-port of Ponnáni and the pay of the Assistant Superintendent at Tanur reduced by Rs. 5. As the charge of the Chompayi sub-port has been transferred from the customs establishment at Badagara to the establishment at Kallayi, the Collector proposes that one of the peons at Badagara be transferred to Kallayi. These proposals are approved.

The Collector of *South Canara* states that the additional establishments proposed for Malpé and Coondapoor may be discontinued, but that the additional weigher on Rs. 6 proposed for Hangarakatta should be retained on account of the large exports of rice from that port to foreign ports. As there has been no increase in this respect under the Tariff Act of 1894, the additional weigher may be dispensed with. The trade at Manjeswara, Kumbale and Baindur is not large, and the ports have no foreign trade. The Collector suggests, in reply to a reference upon the subject, that, owing to the diminution of the trade of Manjeswara, the establishment may be dispensed with, making that port a sub-port of Mangalore from which it is 12 miles distant, and giving Mangalore an extra peon on Rs. 6 in consideration of the extra work thrown on it. He further considers that the establishment at Kumbale may be reduced to one Assistant Superintendent on Rs. 20 and a peon on Rs. 6, and that at Baindur to one Assistant Superintendent on Rs. 25 and two peons on Rs. 6 each. These suggestions are approved. The Collector proposes that only the ports of Mangalore, Coondapoor and Malpé should be open to foreign trade. The remaining fifteen ports may be closed to such trade as there is none at present.

The Collector of *Vizagapatam* states that the additional establishment of one clerk on Rs. 15 and a weigher on Rs. 7 entertained at Bimlipatam in March 1894 may be dispensed with. He considers that Bimlipatam and Vizagapatam should be kept open to foreign trade. The other three ports—Konada, Pudimadaka and Pentakota—may be closed to foreign trade, of which there is none at present.

The Collector of *Madura* reports that the additional establishments entertained at Kílakarai and Devipatnam may be discontinued, and that the foreign trade of the district may be restricted to Pámban, Tondi and Kílakarai. The remaining 23 ports may be closed to foreign trade

The Collector of *Ganjám* reports that, of the ports in the district, only Gopalpur and Calingapatam should remain open to foreign trade and that the Pundi port and its establishment may be abolished. Though the figures of trade do not show Baruva to be more important than Pundi, the Collector explains that it has a considerable passenger traffic with Burma, and that Burma mail steamers invariably call at the port. The Ganjám port was opened with the object of facilitating the landing of railway material. It should therefore continue to be open to foreign trade. Baruva is therefore the only port in the district which may be closed to foreign trade.

The Collector of *Gódávari* is of opinion that the ports of Cocanada, Coringa and Narsapur should remain open to foreign trade. The other three ports—Uppada, Bendamurulanka and Perupalam—may be closed to such trade.

The Collector of *Kistna* proposes that all the ports in the district except Masulipatam, Nizampatnam and Ipurupalem may be closed to foreign trade. The Board considers that Ipurupalem may also be closed to this trade.

The Collector of *Nellore* reports that none of the ports in the district need be kept open to foreign trade, and that the posts of Assistant Superintendents at Karedu, Iskapalle and Krishnápatnam may be abolished, retaining only the peons for the collection of drift wood and wreckage at these ports and at their sub-ports. The peons at Karedu will be placed under the supervision of the Customs Superintendent of Kottapatnam, and the other peons under the Revenue Inspectors who have their headquarters nearest to the ports.

The Collector of *South Arcot* states that Marakanam, where there is no customs establishment, may be removed from the list of ports. This is approved.

The Collector of *Tanjore* states that ten out of the fifteen ports in the district should be open to foreign trade, as rice is exported from them to Colombo and Jaffna. The remaining five are Point Calimere, Kodiampalaiyam, Gopalapatnam, Kattumavadi and Krishnajipatnam. There appears to be considerable passenger traffic at Point Calimere. The remaining four ports, viz., Kodiampalaiyam, Gopalapatnam, Kattumavadi and Krishnajipatnam, at which there are no customs establishments, may be closed to foreign trade.

The Collector of *Tinnevelly* reports that Tuticorin, Káyalpatnam and Kulasékarapatnam may remain open to foreign trade. The remaining ports—Vaippar, Vembar and Pattanamaradur—may be closed to such trade.

The additional establishments which are reported to be unnecessary out of those entertained on the passing of Act VIII. of 1894 in the districts of Malabar, South Canara, Vizagapatam and Madura, have been ordered to be dispensed with.

15. A notification containing a list of the places which have been declared to be ports under section 11 of Act VIII of 1878 for the shipment and landing of goods generally, but which are now proposed to be restricted to coasting trade with customs ports only is appended. Collectors will be informed that transhipment to such ports of goods arriving from foreign ports should not be allowed. A notification for removing Pundi and Marakanam from the list of ports is also appended.

16. With reference to clause (ii) of paragraph 2 of the Government Order, a statement showing the ports on the West Coast, viz., Ponnáni, Malpé, Hangarakatta and Coondapoor, which have had in 1894–95 no imports from foreign countries, but in which duty has been levied on articles imported from Goa, is submitted herewith. The trade in them has not increased since the passing of the Tariff Act of 1894. The question of the increase in establishments proposed for them has been disposed of in paragraph 14 *supra*.

17. With reference to clause (iii) of paragraph 2 of the Government Order, the Collector of Gódávari reports that the term appraiser is an incorrect designation; that the official may be more appropriately designated market reporter; that he is the personal assistant to the Superintendent who is the actual appraiser; and that nothing is done without the knowledge and supervision of the Superintendent. Considering, however, the large cost of the establishment at Cocanada as compared with that at other ports (especially at Tuticorin), the Board considers that the appointment under reference may be done away with.

18. With reference to clause (iv) of the Government Order, the Board begs leave to remark that no attempt was made by the Board to organize all establishments on the same scale and that existing inequalities were left but not increased. It is observed that in the Government Order above referred to the cost of establishments is compared with the total foreign import trade in 1893–94, whereas when reductions of establishments were made hitherto the total value of trade, both foreign and coasting, was taken into consideration in fixing the strength and cost of the staff—*vide* papers printed in G.O., No. 1092, Revenue, dated 14th December 1886. The further proposals made below are based chiefly on the foreign import trade.

19. The Collectors of Maritime districts were requested to report, with reference to the imposition of cotton duties under Act XVI of 1894, whether any additional establishments were required in any of the ports in their districts. The proposals for *Madras* were sanctioned in G.O., No. 104, Revenue, dated 22nd February 1895. The assistant cashkeeper included in those proposals has recently been dispensed with owing to the transfer of the work of making collections unconnected with customs from the Custom House treasury to the taluk treasury. The Collectors of *Ganjám*, *Vizagapatam*, *Gódávari*, *Kistna*, *Nellore*, *Madura* and *South Canara*, report that no additional establishments are required for their districts. The Collector of *Gódávari*, however, recommends the increase of the Cocanada Superintendent's pay from Rs. 100 to 120. This is taken into consideration in paragraph 20 below. The Collector of *Tanjore*, when submitting his proposals for establishments in consequence of the passing of Act VIII of 1894, proposed that a clerk on Rs. 15 may be transferred from Muttupet to Negapatam. He now proposes that this clerk should be retransferred to Muttupet in consequence of the collections at Muttupet having increased considerably and that a clerk on Rs. 15 should be entertained at Negapatam. He recommends also that a clerk on Rs. 10 should be entertained at Point Calimere, which is now looked after by a peon deputed from Topputurai; its proximity to Jaffna offers facilities for smuggling and it has considerable passenger traffic. He proposes also to raise the pay of some of the amins at the land customs chowkies—that of the Sannamangalam amin from Rs. 20 to Rs. 30 and those of the amins of two other chowkies from Rs. 15 and Rs. 12 to Rs. 20 and Rs. 15 respectively. It is further proposed to entertain a clerk on Rs. 10 for each of the four important chowkies for night duty. The Board approves of these proposals. The Collector of *Tinnevelly* proposes the entertainment of an additional clerk on Rs. 25 and the increase of the

pay of the shroff and weigher from Rs. 10 and Rs. 7 respectively to Rs. 15 and Rs. 10 at the port of Tuticorin. The proposals, with the exception of the increase to the pay of the weigher, are approved; the pay of the weighers at other ports does not exceed Rs. 7.

The Collector of *Malabar* proposes one additional peon on Rs. 6 for Cannanore, an appraiser on Rs. 20 for Tellicherry, an appraiser on Rs. 30 and two peons on Rs. 6 each for Calicut and two Assistant Superintendents on Rs. 40 and 30 respectively, three tally clerks on Rs. 20 each and nine peons on Rs. 6 each for Cochin, omitting the massalchi on Rs. 5. The Collector states that, owing to the important sub-port of Baliapatnam being attached to Cannanore, he applies for an additional peon for this port. With regard to the large increase in establishment provided by him for Cochin, he explains that merchants are allowed to land their goods on their own jetties, some of the jetties being in British Cochin and some in Native Cochin; that native craft with paddy in bulk are taken alongside the Custom House wharf, clearance is obtained and then the vessels are taken to jetties in Native Cochin; that goods cannot be taken into the Custom House as it is a "miserably small place;" and that merchants therefore take the goods straight to their godowns on landing and do not pay duty on them till the goods leave their godowns. This practice, as remarked by the Collector, is irregular. He considers that the only course open is to declare the private wharves parts of the Custom House and to let no goods leave any of them until the goods have been regularly passed by the customs officers and states that if this proposal is approved of he will submit a draft notification under section 11 of the Sea Customs Act. The Board not being satisfied with the arrangements proposed by the Collector called on him to report whether it will not be advisable to completely revise the present arrangements and provide a large Government customs shed. The Collector's reply on this point is extracted below:—

"The plan shows that the present Sea Custom House is at the far end of Cochin on the borders, in fact, of Native Cochin. The business premises of the principal European merchants, viz.:—

(1) Peirce Leslie and Co.
(2) Aspinwall and Co.
(3) G. Brunton and Co.
(4) Volkart Brothers.

adjoin their private jetties and are far from the Customs House. To the north-west of the Custom House there is a creek, which is crossed by a very steep wooden bridge and the carriage of goods from the Customs House to the merchants' premises would therefore be a matter of considerable difficulty. There is not sufficient space near the present Customs House to allow the erection of a customs shed which would accommodate all the imports. There is an open space west of the Port office, but it is too near the mouth of the harbour. The water at the port jetty is always choppy when the sea-breeze is blowing and it is out of the question therefore to have a Sea Customs wharf further west. In my opinion—and whilst at Cochin I studied very carefully the question of providing a large customs shed—it is not advisable to provide a large Government customs shed."

He states that, including the proposed establishment, six tally clerks and twelve peons are required to superintend the landing of goods at jetties, one Assistant Superintendent and four peons for manning the patrol boat and for boarding vessels, another Assistant Superintendent for supervising the work at the jetties and for doing duty as appraiser, two clerks, a shroff and four peons for the office, and one Superintendent to look after the whole establishment. With reference to the large establishment proposed for the ports of the Malabar district as compared with those proposed for Negapatam, Tinnevelly and other ports, the Collector states that there are facilities for smuggling in this district which do not exist in other districts, and draws attention to the large percentage which the collections of duty in this district bear to the value of the imports. This large percentage is due to large collections on liquor and salt in Malabar. As the Collector does not give special reasons for the entertainment of appraisers for Tellicherry and Calicut, the Board does not see the necessity for them. The Collector's other proposals are approved. The Collector of South Arcot has not yet submitted his report.

20. The Board considers it necessary to revise the salaries of the supervising staff of the Customs department so as to make them correspond as far as possible with the salaries of Assistant Inspectors and Sub-Inspectors of the Salt and Abkári department to facilitate transfers between the two departments. The question of the reduction of establishments of those ports which have only a small trade is also considered.

As Tuticorin, Negapatam, Calicut, Cocanada and Cochin have a large trade in imports from foreign countries, considerable trade in articles dutiable *ad valorem* and extensive coasting as well as foreign trade, the salaries of the Superintendents of these ports should, in the Board's opinion, be raised as follows:—

	Rs.		Rs.
Tuticorin from	100	to	150
Negapatam from	80	to	125
Calicut from	100	to	125
Cocanada from	100	to	125
Cochin from	85	to	125

(In Board's Proceedings, dated 22nd August 1894, No. 324, the salary of the Cochin Superintendent was raised from Rs. 50 to Rs. 85). The salary of the Porto Novo Superintendent should, the Board considers, be raised from Rs. 50 to Rs. 70 with reference to the large import trade subject to duty. Coringa has very little trade, but the Superintendent, whose salary is Rs. 70, has the immediate charge of the Land Customs establishments and inspects the chowkies once every week—*vide* paragraph 10 of the Collector's letter printed in Board's Proceedings, dated 31st March 1892, No. 188. He is also a Sub-Magistrate, a sub-treasury officer and a sub-registrar. The Collector considers that two peons out of six may be dispensed with, and the duty of watching the sub-treasury left to the Police guard. This is approved. The value of the trade of Narsapur in 1894–95 was only Rs. 799. The Collector, however, is of opinion that the port should not be abolished as it is very far from the other two ports in the district, viz., Cocanada and Coringa, and that its establishment should not be reduced as it has to look after Narsapur and its sub-ports, drift wood of considerable value being often found at these places. The value of the trade of Ipurupalem in 1894–95 was only Rs. 57 and the only revenue of the port was Rs. 160 credited to Port funds. The establishment consists of one Assistant Superintendent on Rs. 20, two peons on Rs. 6 each and one massalchi on Re. 1. The Collector proposes to defer the consideration of the question of the abolition of the port till the completion of the Madras-Bezwada Railway, to abolish the place of Assistant Superintendent and to place the services of the two peons and the massalchi under some official of the Salt and Abkári department who should be authorized to grant passes for the export of casuarina poles which come from plantations extending along the coast for about 15 miles. As no official of the Salt and Abkári department will be close enough and always available for the work referred to, the Assistant Superintendent may be retained with a reduced salary of Rs. 15. The salary of the Assistant Superintendent at Tondi may be raised from Rs. 20 to 30 with reference to its foreign import trade. Vélánganni, in the Tanjore district, appears to be as important as Tranquebar with regard to trade and collections of duty, but the Superintendent in the former port gets only Rs. 15, while the Superintendent of the latter gets Rs. 35. The inequality in the cost of the establishments is still greater. This is due to the fact that the Sea Customs Superintendent of Tranquebar is also a sub-treasury officer. There is a similar inequality in the pay of the Superintendents at Kílakarai and Pámban in regard to which the Collector of Madura explains that the Superintendent of Pámban is a Deputy Tahsildar and Second-class Magistrate and that the port has a large passenger traffic with Ceylon, while Kílakarai is steadily going down in importance. The Superintendent of Kottapatnam in Nellore, whose salary (Rs. 70) is large considering the trade of the port, also exercises second-class magisterial powers.

21. *Land Customs.*—The pay of the Land Customs clerk in charge of the Mortandichavadi chowki in South Arcot, the trade and receipts at which are as large as those at Kottakuppam, may be raised from Rs. 25 to Rs. 30, which is the pay of the superintendent at Kottakuppam, and the former officer may also be called a superintendent. The increases proposed by the Collector of Tanjore have been noticed in paragraph 19 *supra*. He submits also a draft notification for declaring certain routes on the Karikal frontier to be open for traffic by night as well as by day. This is submitted to Government for approval and publication in the *Fort St. George Gazette*. The Collector of Malabar was requested to report whether the amins and their

assistants at the Parol and Chokli chowkies should be paid as high salaries as those at the other two chowkies, where the trade and receipts are larger. He explains that it is not advisable to reduce their salaries as the amins have very responsible duties to perform.

22. The appended statement shows the imports by sea from foreign countries, the total trade and the collections in the past official year, the present and proposed salaries of the Customs Superintendents, and the cost of the establishments proposed in Board's Proceedings, dated 22nd August 1894, No. 324, and of the establishments as now revised. A similar statement is appended for Land Customs also. The figures of trade entered in the latter statement are those for 1893–94, as figures for 1894–95 are not available in this office.

23. *Trade Registration.*—The Collector of Tinnevelly requests that an additional clerk on Rs. 15 may be allowed for the trade registration work in his office, and that the pay of the present clerk may be raised from Rs. 35 to Rs. 40. He remarks that the district stands third in the Presidency as regards sea-borne trade, and states that from actual experience during the last year one clerk has been found insufficient to check the collections of duty, to attend to the increased correspondence and to compile the trade returns. The Board recommends the additional clerk on Rs. 15.

24. With reference to paragraph 2 of G.O., No. 4, R.D., dated 10th January 1895, the Board is of opinion that all the officers of the Salt and Abkári Department should be declared customs officers for the purposes of sections 171 and 173 of the Sea Customs Act, and that they should in future be designated as officers of the Salt, Abkári *and Separate Revenue* Department.

(True Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with three draft notifications, two statements and reports,
in original, to be returned, and with detailed proposition
statement, in duplicate, and an abstract proposition
statement through the Accountant-General.
" all Collectors of Maritime Districts.

APPENDIX.

Cost of Sea Customs establishments at the several ports.

Ports.	Imports from foreign countries in 1894–95, exclusive of Government stores and treasure.			Total import and export trade in 1894–95.	Collections of duty in 1894–95.			Present salary of		Cost of establishment as recommended in Board's Proceedings, No. 324, 22nd August 1894.	Proposed salary of		Cost of establishment as now proposed.
	Subject to duty.	Free.	Total.		Import duty.	Export duty.	Total.	Superintendent.	Assistant Superintendent.		Superintendent.	Assistant Superintendent.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ganjám District.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	..	..	..	..	..	..	..	..	20	19	..	* 20	19
Gopalpur	4,977	..	4,977	27,26,001	1,555	28,864	30,419	(a) 130	..	244	130	..	244
Calingapatam	437	..	437	11,44,392	48	..	48	70	..	140	70	..	140
Baruva	..	..	..	20,888	..	..	..	..	20	35	..	20	35
Pundi	..	..	..	18,168	..	..	..	..	20	35	..	..	..
Vizagapatam District.													
Vizagapatam	25,784	5,99,651	6,25,435	31,88,627	1,853	..	1,853	(a) 85	..	176	85	..	176
Bimlipatam	14,894	47,884	62,778	59,26,178	1,224	77	1,301	(a) 100	..	208	100	..	186
Gódávari District.													
Cocanada	1,68,429	7,75,682	9,44,111	2,03,64,750	12,065	73,018	85,083	100	..	† 357	125	..	352
Coringa	..	..	..	817	..	..	..	70	..	153	70	..	141
Narsapur	66	..	66	799	..	..	..	20	..	32	20	..	32
Kistna District.													
Masulipatam	22,464	34,707	57,171	33,89,723	1,060	88,431	89,491	(a) 85	..	249	85	..	249
Nizampatnam	..	..	..	1,49,388	11	..	11	..	20	33	..	20	33
Ipurupalem	..	..	..	57	..	..	..	..	20	33	..	15	28
Nellore District.													
Kottapatnam	..	..	..	1,46,605	..	..	..	70	..	133	70	..	133
Karedu	..	..	..	..	..	..	..	..	20	32	..	..	12
Juvaladinne	..	..	..	250	..	..	..	..	..	..	..	..	..
Iskapalle	..	..	..	..	..	..	..	..	20	32	..	..	12
Krishnapatnam	..	..	..	..	..	..	..	..	15	21½	..	..	6
										‡ 2			‡ 2
South Arcot District.													
Cuddalore	23,451	70	23,521	60,84,870	1,174	1,274	2,448	70	..	134	70	..	134
Porto Novo	2,24,845	1,497	2,26,342	9,23,892	11,245	22,860	34,105	50	..	121	70	..	141
Tanjore District.													
Tirumulavasal	2,617	6	2,623	3,42,436	129	22,468	22,597	30	..	64	30	..	64
Tranquebar	1,499	10	1,509	1,48,563	79	9,141	9,220	35	..	78	35	..	78
Velanganni	180	..	180	1,97,720	4	9,976	9,980	..	15	22	..	15	22
Nagore	1,880	3,645	5,525	14,199	93	..	93	..	15	22	..	15	22
Negapatam	14,28,297	6,73,398	21,01,695	1,05,60,532	70,847	1,54,695	2,25,542	80	..	205	125	..	250

(a) The Port officer of this port is also the Sea Customs Superintendent.

* Half the salary is charged to Port funds. † As per G.O., Mis. No. 4016, R.D., dated 19th October 1894. ‡ Allowance to Sriharikot forester.

Cost of Sea Customs establishments at the several ports—*cont.*

Ports.	Imports from foreign countries in 1894-95, exclusive of Government stores and treasure.			Total import and export trade in 1894-95.	Collections of duty in 1894-95.			Present salary of		Cost of establishment as recommended in Board's Proceedings, No. 324, 22nd August 1894.	Proposed salary of		Cost of establishment as now proposed.
	Subject to duty.	Free.	Total.		Import duty.	Export duty.	Total.	Superintendent.	Assistant Superintendent.		Superintendent.	Assistant Superintendent.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Tanjore District—cont.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Topputturai	9,537	5,993	15,530	2,04,608	513	7,717	8,230	..	15	27	..	15	27
Muttupet	41,970	..	41,970	8,82,684	2,047	50,746	52,793	50	..	93	50	..	108
Adirámpatnam	37,357	8,422	45,779	7,45,800	2,127	29,291	31,418	..	30	58	..	30	58
Ammapatnam	2,009	49	2,058	59,037	187	1,111	1,298	..	15	22	..	15	22
Kottaipatnam	4,782	295	5,077	45,792	240	1,681	1,921	..	15	28	..	15	28
Point Calimere	..	..	..	..	..	..	..	..	..	..	..	..	10
Madura District.													
Pámban	38,444	3,840	42,284	4,15,037	1,956	..	1,956	70	..	144	70	..	144
Kilakarai	31,657	557	32,214	3,79,548	1,581	914	2,495	..	20	63	..	20	48
Devipatnam	3,302	187	3,489	3,22,146	199	183	382	..	20	63	..	20	48
Tondi	65,064	2,860	67,924	3,85,047	3,250	293	3,543	..	20	63	..	30	73
Tinnevelly District.													
Tuticorin	20,26,208	8,97,191	29,23,399	2,88,66,703	89,358	10,547	99,905	100	..	232	150	..	312
Kulasékarapatnam	78,575	3,544	82,119	9,41,393	2,939	2	2,941	..	30	57	..	30	57
Káyalpatnam	11,767	624	12,391	1,56,734	573	..	573	..	20	32	..	20	32
South Canara District.													
Baindur	..	..	..	1,12,601	..	73	73	35	..	62	25	..	37
Coondapoor	762	130	892	8,03,501	5,651	3,800	9,451	50	..	115	50	..	103
Hangarakatta	..	..	..	8,69,503	97	26,582	26,679	50	..	109	50	..	103
Malpe	..	..	..	10,18,780	763	1,259	2,022	50	..	121	50	..	103
Mulki	..	..	..	4,51,961	2	6	8	40	..	67	40	..	67
Mangalore	2,35,145	47,211	2,82,356	1,69,84,419	22,920	7,777	30,697	(a) 120	70	370	120	70	376
Manjeswara	..	..	..	73,207	..	..	..	35	..	62	..	..	..
Kumbale	..	..	..	1,29,107	..	..	..	35	..	62	..	20	26
Kasaragod	..	..	..	3,44,405	..	..	..	40	..	79	40	..	79
Malabar District.										‡ 50			‡ 50
Cannanore	45,372	32,641	78,013	35,23,311	2,445	..	2,445	60	..	180	60	..	186
Tellicherry	97,602	39,210	1,36,812	1,23,17,345	9,095	13	9,108	* 60	30	232	70	30	232
Kallayi	2,004	..	2,004	3,56,365	105	..	105	35	..	84	35	..	80
Badagara	4,038	..	4,038	25,42,835	180	..	180	40	..	170	40	..	117
Quilandi	..	..	..	5,66,203	..	..	..	25	..	80	25	..	75
Calicut	4,05,436	1,93,159	5,98,595	2,04,86,287	27,308	61	27,369	100	50	343	125	50	380
Beypore	1,783	1,76,195	1,77,978	40,27,789	121	..	121	40	..	123	40	..	123
Tanur	..	..	..	54,786	..	..	..	30	..	54	25	..	49
Ponnáni	2,647	..	2,647	16,08,288	533	..	533	40	25	182	40	25	160
Chávakkát	..	..	..	965	..	..	..	20	..	32	..	..	..
Cochin	3,31,681	2,35,727	5,67,408	2,36,83,260	43,169	32	43,201	..	† 50	265	125	{ 40 / 30	487
										‡ 100			‡ 100
Total of out ports	53,96,962	37,84,385	91,81,347	17,87,08,307	3,18,746	5,52,892	8,71,638	..	..	..	..	..	..

(a) The Port officer of the port is also the Sea Customs Superintendent.
* This salary was raised to Rs. 70 in Board's Proceedings, No. 324, dated 22nd August 1894.
† In Board's Proceedings, No. 324, dated 22nd August 1894, this salary was raised to Rs. 85.
‡ Collector's office.

Cost of Land Customs establishments at the several chowkies.

Land Customs chowkies.	Imports from French settlements in 1893-94.			Total import and export trade in 1893-94.	Collections of duty in 1894-95.			Present salary of		Cost of present establishment.	Proposed salary of		Cost of establishment as now proposed.
	Subject to duty.	Free.	Total.		Import duty.	Export duty.	Total.	Superintendent.	Assistant Superintendent or clerk (in charge).		Superintendent.	Assistant Superintendent or clerk (in charge).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Gódávari District.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nilapalle	1,598	32,142	33,740	97,255	1,299	190	1,770	{ 30	{ 1 on 15 / 1 on 10	102	30	{ 1 on 15 / 1 on 10	102
Injeram	226	31,462	31,688	1,40,303	281			{ 20	10	71	20	10	71
South Arcot District.													
Madalpet	8,698	2,59,280	2,67,978	12,92,793	7,261			40	..	80	40	..	80
Mortandichavadi	4,578	75,138	79,716	6,90,051	2,091			..	25	44	30	..	49
Tuknampakam	488	16,306	16,794	61,063	518			..	15	21	..	15	21
Karadikuppam	817	5,098	5,915	1,87,468	542			..	15	21	..	15	21
Valadavoor	1,115	15,682	16,797	1,43,430	901	274	39,320	..	15	21	..	15	21
Kondappachavadi	311	5,606	5,917	53,827	263			..	15	21	..	15	21
Kottakuppam	3,270	15,501	18,771	5,38,310	2,080			30	..	49	30	..	49
Pondicherry Railway Sayer station	46,472	6,64,125	7,10,597	63,10,461	23,329			..	100	168	..	100	168
Kundamangalam Railway Sayer station	1,497	60,239	61,736	1,31,609	2,061			60	..	107	60	..	107
Tanjore District.										* 45			* 45
Sennamangalam	2,892	2,34,482	2,37,374	5,24,995	4,868			20	..	45	30	10	65
Alathur	726	7,578	8,304	50,464	823			15	..	22	15	..	22
Seshamalai	214	1,530	1,744	1,04,488	199			15	..	22	15	..	22
Kovilkandangudi	1,560	17,761	19,321	2,02,795	3,055	1,15,921	1,31,806	15	..	22	20	10	37
Velangudi	1,527	33,342	34,869	1,82,923	3,532			20	..	27	20	10	37
Nandalar	4,480	15,345	19,825	2,72,254	2,840			20	..	33	20	10	43
Nalladai	157	2,919	3,076	81,489	568			12	..	19	15	..	22
Malabar District.													
Porambett	2,867	1,674	4,541	4,685	3,353			20	15	35	20	15	35
Ayikul	728	7,616	8,344	70,274	1,444	17	4,862	20	15	35	20	15	35
Parol	68	2,109	2,177	5,543	27			20	15	35	20	15	35
Chokli	14	15	29	29	21			20	15	35	20	15	35
Total	84,303	15,04,950	15,89,253	1,11,46,509	61,356	1,16,402	1,77,758	..	..	..	..	..	..

* Collector's office.

Read—also letter from the Chairman, Native Chamber of Commerce, Cocanada, No. 10, dated 10th September 1895, requesting that the Customs establishment be not merged in the department of Salt, Abkári and Separate Revenue.

Read—also the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4267, dated 7th October 1895 :—

Read—letter from the Collector of South Canara, dated 19th September 1895, Dis. No. 672-Eng.

Resolution—Mis. No. 4267, dated 7th October 1895.

Submitted to Government with reference to paragraph 14 of Board's Proceedings, No. 259, dated 13th June 1895.

2. The Collector having, with reference to a petition from the merchants of Hangarakotta, reconsidered his recommendation to close that port to foreign trade, now strongly recommends that it be allowed to continue to carry on foreign trade. The rice export trade is considerable and the duty amounted to Rs. 26,582 last year. He further considers it necessary to retain a Customs establishment at Manjeswara, though on a reduced scale consisting of one assistant superintendent on Rs. 20 and a peon on Rs. 6. If these proposals are approved, Hangarakotta will have to be omitted from the draft notification printed on page 10 of Board's Proceedings, No. 259, dated 13th June 1895, and the proposed establishment will have to be increased by an assistant superintendent on Rs. 20 for Manjeswara, and the peon proposed for Mangalore on account of Manjeswara will have to be transferred to the latter port.

3. The Board supports the Collector's proposals.

(True Extract.)

(Signed) A. KRISTNASAMI IYENGAR,
Acting Assistant Secretary.

To the Secretary to Government, Revenue Department,
with enclosures in original.

Copy to the Collector of South Canara.

READ—also the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4447, dated 19th October 1895 :—

Read—letter from the Collector of Madura, dated 17th October 1895, Ref. on C. No. 4325-Genl.

Resolution—Mis. No. 4447, dated 19th October 1895.

Submitted to Government with reference to paragraph 14 of Board's Proceedings No. 259, dated 13th June 1895.

2. The Collector having, with reference to a petition from the merchants of Devipatnam, reconsidered his recommendation to close that port to foreign trade, now recommends that it be allowed to continue to carry on foreign trade. The value of the imports from, and exports to, foreign ports in 1894–95 was as follows:—

	RS.
Imports	3,489
Exports	61,746

3. The Board supports the Collector's proposal. If it is approved by Government Devipatnam will have to be omitted from the draft notification printed on page 10 of Board's Proceedings, No. 259, dated 13th June 1895.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Collector of Madura.

ORDER—No. 776, Revenue, dated 28th November 1895.

Separate Revenue No. 138.

G.O., No. 4455-A, Revenue, dated 16th November 1894.
Official memorandum, No. 16, dated 21st January 1895.

In the papers read above the Board of Revenue furnishes the further information called for in the marginally-noted papers regarding its proposals for the re-organization of the Customs establishments in the mofussil rendered necessary by Acts VIII and XVI of 1894, and submits the consolidated proposition statement called for in G.O., No. 1581, Revenue, dated 22nd April 1895, showing the total additions made to the Customs staff in the mofussil and in the Presidency town in consequence of the passing of the above Acts.

2. The Board also takes this opportunity to make certain suggestions for providing a more systematic supervision and control of Sea and Land Customs in the mofussil than is possible under the present system. The Board's proposal is in brief to merge the Land and Sea Customs establishments in the mofussil in the general department of Salt, Abkári and Separate Revenue in view to the work of the establishments being supervised by the superior officers of that department. Collectors and Divisional-officers are, however, not to be divested of all their authority in regard to customs matters. The former are to continue to be "Chief Customs officers," but their control of the Customs staff is to be exercised with the assistance of the superior officers of the Salt and Abkári Department, and the power of appointing Customs officers is to be transferred to the Board of Revenue (Separate Revenue) as the Chief Customs authority. No change is, however, to be made in the present procedure in regard to the submission of budgets, reports and trade and other returns, and arrangements are also to be made to communicate to Collectors copies of all important correspondence and orders relating to Customs.

3. The Board's proposals which have been carefully considered in consultation with Collectors have the approval of Government except in regard to the five Customs superintendents who are also Port officers. The Government considers that these officers should, at all events for the present, be directly subordinate to Collectors and should not be placed under the control of the officers of the Salt and Abkári Department.

4. The Board should submit for the approval of Government a draft of instructions for the guidance of Salt and Abkári officers in regard to customs matters. It would be well to entrust the preparation of these instructions, which would necessarily be tentative and need revision as experience is gained, to an officer familiar with the routine of the Sea Customs Department, who might, if necessary, be allowed to visit a few ports of kinds and sizes different from those with which he is already acquainted, in order to gain full information as to the points to which the attention of inspecting officers should be drawn.

5. The duties of the Salt and Abkári officers should, in the opinion of Government, be mainly, if not entirely, confined to inspection. It may also be convenient probably to allow these officers to give directions for the remedying of petty defects in business management; but, in such cases, copies of the inspection notes, together

with the directions issued, should invariably be forwarded to the Collector. The inspecting officers should also, in all cases, forward the result of their inspection to the Collectors, whose province it will be to notice and prevent the recurrence of all serious defects and whose authority will be final, subject of course to a reference to the Board. The Board will also consider whether, and to what extent, Collectors should have power to punish officers of the Salt and Abkári Department employed in Customs Houses.

6. *Establishments at Outports.*—With reference to paragraph 2 (1) of G.O., No. 4455-A, Revenue, dated 16th November 1894, the Board proposes to close 107 ports and sub-ports to foreign trade and to abolish altogether the ports of Pundi and Markanam where there is now no Customs establishment.

7. The reductions that will be rendered necessary in the Board's original proposals by the above changes and the additions necessitated by the passing of Act XVI of 1894, are discussed at paragraphs 14 and 19 of the first of the Proceedings read above; paragraph 20 contains the Board's proposals for revising the salaries of Customs Superintendents and Assistant Superintendents, so as to make them correspond with the salaries of Assistant and Sub-Assistant Inspectors of the Salt and Abkári Department in order to facilitate transfers between the two departments. The net result of the changes proposed, as compared with the cost of the establishment before the passing of Act VIII of 1894, is an increase of Rs. 844 at fourteen ports and a reduction of Rs. 268½ at twelve ports, resulting in a net increase of Rs. 575½ per mensem.

8. The above proposals are approved, subject to the following remarks:—

(1) The salaries of the superintendents at the ports entered in the margin range from Rs. 15 to Rs. 35. It is a question for consideration whether it will be safe to allow foreign trade at these ports, unless the work of these low-paid superintendents is properly supervised; the Board will report on the point.

Nizampatam.	Adirampatam.
Tirumalavasal.	Ammapatnam.
Tranquebar.	Kottaipatnam.
Velanguni.	Kilakarai.
Nagore.	Devipatnam.
Topputorai.	Tondi.

(2) The Board proposes to close all the Nellore ports to foreign trade. The Government is of opinion that one or two of them—Kottapatnam and possibly Iskapalli—will have to be kept open for the import of railway materials while the Madras-Bezwada line is under construction. These two ports will accordingly be omitted from the list of those to be closed to foreign trade.

(3) The pay of the last clerk at the port of Tuticorin should be raised from Rs. 12 to Rs. 15. This will raise the cost of the re-organization of the mofussil Sea-Customs establishments to Rs. 578½.

9. *Land Customs Establishments.*—In G.Os., Nos. 4455-A and 816, Revenue, dated 16th November 1894, the Government sanctioned additions to Land Customs establishments at a cost of Rs. 243 per mensem. The Board now proposes further additions at a cost of Rs. 63 per mensem, of which Rs. 58 appertain to Tanjore where it is proposed to open certain land customs routes for night traffic. The total additions to Land Customs establishments will thus be Rs. 306 per mensem. These proposals are approved.

10. The abstract proposition statement submitted by the Board in accordance with G.O., No. 1581, Revenue, dated 22nd April 1895, shows the total additional cost in the mofussil and in the Presidency town as Rs. 4,649 per mensem, as detailed on the margin. The increase in the Presidency town should be reduced by Rs. 50, as the Head Appraiser gets only Rs. 600, instead of the average of Rs. 650 assumed by the Board. The additional cost at the outports should be increased by Rs. 23, the pay (Rs. 20) of the Superintendent at Manjeswara, and increase (Rs. 3) to the pay of the last clerk at Tuticorin.

—	Present.	Proposed.	Increase.
	Rs.	Rs.	Rs.
Madras	5,935	9,723	3,788
Outports	5,856	6,411	555
Land Customs	837	1,143	306
Total ..	12,628	17,277	4,649

The increase under Land Customs must be raised by Rs. 82, the cost of one petty officer and nine peons sanctioned in G.O., No. 2778, dated 12th July 1895, for strengthening the cordon round the Yanam. The Accountant-General will debit this amount to Customs. The abstract statement modified as above will be transferred to the Financial Department for transmission to the Government of India. The detailed statement similarly modified will also be transferred to the Financial Department for sanction.

11. The proposal in paragraph 23 of the first Proceedings read above for the entertainment of an additional clerk in the Collector's office at Tinnevelly in connection with trade registration is approved and sanctioned.

12. The proposal to declare all the officers of the Salt and Abkári Department to be Customs officers for the purposes of sections 171 and 173 of Act VIII of 1878 is also approved, but the Government is of opinion that they should in future be designated as officers of the Salt, Abkári and *Customs* Department.

13. The four notifications appended to these proceedings will be published in the *Fort St. George Gazette*.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Board of Revenue (Separate Revenue), with enclosures returned.
„ the Financial Department, with two statements.
„ the Accountant-General.
„ the Superintendent, Government Press, with Notifications.

APPENDIX.

NOTIFICATION I.

Notification under sections 6 and 7 of the Sea Customs Act (VIII of 1878).

The notification printed at page 821 of Part I of the *Fort St. George Gazette*, dated 11th December 1883, is amended and republished as follows for general information:—

I. The following persons are appointed to exercise the powers conferred, and to perform the duties imposed, upon officers of the several classes specified in the Sea Customs Act, 1878.

(*a*) Chief Customs authority—The Board of Revenue.

(*b*) Chief Customs officer—For Madras, the Collector of Sea Customs; for outports, the Collector of the district in which they are situated.

(*c*) Customs Collector—For Madras, the Collector of Sea Customs; for outports, the Superintendents and Assistant Superintendents of the several ports, subject to such supervision as the Chief Customs authority considers desirable.

II. The appointment of the following officers is reserved to Government:—

(1) The Chief Customs authority.

(2) The Chief Customs officer.

(3) The Deputy Collector of Customs, Madras.

* Gopalpur.	Masulipatam.
Vizagapatam.	Mangalore.
Bimlipatam.	

(4) The Customs Collector at ports where the posts * of Superintendent of Sea Customs and Port officer have been amalgamated.

III. The appointment of all other officers of Customs is at the disposal of the Chief Customs authority.

IV. The Commissioner of Salt Revenue is appointed "Customs Collector" throughout the Madras Presidency for the purposes of section 138 of the said Act, so far as it applies to export of salt (notification, *Fort St. George Gazette*, dated 19th September 1882, page 517).

V. All the officers of the Salt and Abkári Department will be declared Customs officers for the purposes of sections 171 and 173 of the said Act and they will, in future, be designated as officers of the Salt, Abkári and Customs Department.

NOTIFICATION II.

In modification of the notification published on pages 821 to 823 of the *Fort St. George Gazette*, dated 11th December 1883, under section 11 of the Sea Customs Act VIII of 1878, declaring certain places to be ports for the shipment and landing of goods, His Excellency the Governor in Council hereby declares the undermentioned places to be ports for the carrying on of coasting trade with customs ports only, and for no other purpose :—

Ganjám District.

Baruva.

Vizagapatam District.

Konada.
Pudimadaka.
Pentakota.

Gódávari District.

Uppada.
Bendamurulanka.
Perupalem.

Kistna District.

Ipurupalem.
Penumudi.
Morutota.
Nagayalanka.
Kottapalem.
Gangadipalem.
Bodduvanipalem.
Motuppalle.

Nellore District.

Kanuparti.
Itamukkala.
Pakala.
Karedu.
Ramayapatnam.
Chennayyapalem.
Tummalapenta.
Juvaladinne.
Ponnapudi.
Maipadu.
Krishnapatnam.
Pamanji.
Tupili.
Dugarazpatnam.
Pudi.

Tanjore District.

Kodiyampalaiyam.
Gopalapatnam.
Kattumavadi.
Krishnajipatnam.

Madura District.

Sundarapandiyapatnam.
Pasipatnam.
Damodarapatnam.
Nambitalai.
Pudupatnam.
Karangadu.
Tiruppalankudi.
Mudiyanpatnam.
Alagankolum.
Attankarai.
Emanangundu.
Pillaimadum.
Periatorai.
Rameswaram.
Mandapam.

Madura District—cont.

Vedalai.
Marakkayapatnam.
Muttupettai.
Nadupaud.
Muchur.
Ervadi.
Valinokkam.

Tinnevelly District.

Vaippar.
Vembar.
Pattanamaradur.

South Canara District.

Hosdrug.
Baikal
Kasaragod.
Kumbale.
Manjeswara.
Mulki.
Padubidri.
Erinala.
Uchhila.
Kaph.
Udiyavara.
Nyakinakatte (Nayakkankottai).
Baindur.
Siruru.

Malabar District.

Arrupuram.
Kukkuyi.
Madayi.
Attakuri.
Chavakkat.
Velliankode.
Ponnáni.
Kuttayi.
Parapanna.
Tanur.
Parapanangady.
Kadalvandi.
Molakkadava.
Pudiyangadi.
Elatturu.
Kappatta.
Quilandi.
Kollam.
Kadalura.
Trikodi.
Kottakkal.
Badagara.
Muttankal.
Chompayi.
Kallayi.
Talayi.
Dharmapatnam.
Ezhara.
Pudiyangadi.
Palapatnam (Baliapatam).
Etakkolam.
Kavvayi.

NOTIFICATION III.

Under section 205 of the Sea Customs Act (VIII of 1878), His Excellency the Governor in Council hereby cancels the notification published under section 11 of the abovementioned Act, on pages 821 to 823 of the *Fort St. George Gazette*, dated 11th [illegible]r 1883, so far as it relates to the declaration of Pundi in the Ganjám district and M[illegible]anam in the South Arcot district as ports for the shipment and landing of goods, and the notification on pages 823 to 829 of the same Gazette so far as it relates to the declaration of the limits of the Pundi and Markanam ports.

NOTIFICATION IV.

In exercise of the power vested in him by the proviso to section 13 of the Land Customs Act (VI of 1844), His Excellency the Governor in Council hereby notifies that goods shall be allowed to pass into or out of the French Settlement of Karikal, by night as well as by day through the undermentioned seven chowkies :—

1. Sennamangalam.
2. Alathur.
3. Seshamulai.
4. Koilkandangudi.
5. Velangudi.
6. Nalladai.
7. Nandalar.

ABSTRACT proposition statement in the form prescribed in the Government of India Resolution, communicated in Government Order, Revenue Department, Mis. No. 1581, dated 22nd April 1895.

No.	Present scale.	Amount.	No.	Proposed scale.	Amount.	Remarks.
			Sea Customs, Madras Port.			
	Gazetted Staff.	RS. A. P.		*Gazetted Staff.*	RS. A. P.	
1	Collector	* 2,333 5 4	1	Collector	* 2,333 5 4	* Divided between— 3. Land Revenue (one-third) and 9. Customs (two-thirds).
1	Deputy Collector (Rs. 500 + personal allowance Rs. 95).	595 0 0	1	Deputy Collector	700 0 0	
2	Total ..	2,928 5 4	2	Total ..	3,033 5 4	
	Appraising Staff.			*Appraising Staff.*		
			1	Head Appraiser	600 0 0	
			1	Second Appraiser (Rs. 400—20—500).	466 10 8	
6	Head Examiner, Clerks and others.	225 0 0	1	Third Appraiser (Rs. 200—10—250).	237 8 0	
			12	Fourth Appraiser, Head Examiner, Clerks and others.	657 8 0	
6	Total ..	225 0 0	15	Total ..	1,961 10 8	
	Preventive Staff.			*Preventive Staff.*		
4	Preventive officer and Clerks.	180 0 0	41	Superintendent of Imports and Exports, Assistant Superintendent of Imports and Exports, Baggage Superintendent and his Assistant, Beach Superintendent, Preventive officers and tide waiters.	1,136 8 0	The Superintendent of Imports and Exports, his Assistant and the Beach Superintendent have been included in the preventive staff, their duties being connected with out-door work.
4	Total ..	180 0 0	41	Total ..	1,136 8 0	

Note.—The establishments entered under present scale do not include the proposals sanctioned on account of the passing of the Tariff Act of 1894.

Abstract proposition statement in the form prescribed, &c.—*cont.*

No.	Present scale.	Amount.	No.	Proposed scale.	Amount.	Remarks.
			Sea Customs, Madras Port—cont.			
	Other Staff.	Rs. A. P.		*Other Staff.*	Rs. A. P.	
1	Manager (Rs. 150—175).	168 12 0	1	Manager (Rs. 175—225) ..	212 8 0	The Inspector's Department is now styled Miscellaneous Department and the Inspector is called Superintendent in accordance with the Collector's suggestion as the duties of this branch are clerical.
1	Supervisor (Rs. 175 + conveyance allowance Rs. 25).	200 0 0	1	Supervisor (Rs. 175 + carriage allowance Rs. 25).	200 0 0	
127	Clerks and others ..	2,232 12 0	144	Head Accountant, Tester, Superintendent, Miscellaneous Department Clerks and others.	3,129 0 0	
129	Total ..	2,601 8 0	146	Total ..	3,541 8 0	
141	Grand Total ..	5,984 13 4	204	Grand Total ..	9,673 0 0	The Assistant cashkeeper's appointment has recently been abolished as stated in paragraph 19 of the present Proceedings.
			Sea Customs Out Ports.			
432	Customs Superintendents, Clerks and others.	5,855 8 0	465	Customs Superintendents, Clerks and others.	6,434 0 0	
			Land Customs.			
65	Customs Superintendents, Clerks and others.	837 0 0	98	Customs Superintendents, Clerks and others.	1,225 0 0	

Note.—The establishments entered under present scale do not include the proposals sanctioned on account of the passing of the Tariff Act of 1894.

READ—the following G.O., Mis. No. 138, Revenue, dated 11th January 1896 :—

Read—Proceedings of the Financial Department, No. 1, dated 6th January 1896, on Proceedings of the Revenue Department, No. 776, dated 28th November 1895.

Order—No. 1, Financial, dated 6th January 1896.

The detailed proposition statement is sanctioned.

2. The abstract statement, together with a copy of the foregoing Proceedings of the Revenue Department, will be forwarded to the Government of India, Finance and Commerce Department, with reference to its letter, No. 3359-Ex., dated 16th July 1895.

Order—Mis. No. 138, Revenue, dated 11th January 1896.

Communicated to the Board of Revenue.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Ag. Under Secy. to Government.

To the Board of Revenue, (Separate Revenue).

RESOLUTION—No. 38, dated 27th January 1896.

Communicated to the Collector of Sea Customs, Madras, the Collectors of other Maritime Districts and the Deputy and the Assistant Commissioners of Salt and Abkári Revenue.

2. *Paragraph* 4 *of the Government Order.*—The matter referred to in this paragraph will be dealt with separately.

3. *Paragraph* 5 *of the Government Order.*—The attention of the Salt and Abkári officers will be drawn to this paragraph of the Government Order which defines the nature and extent of their Customs duties. This will be specifically defined in the instructions to be prepared for the guidance of officers. Collectors will exercise all

the powers of a Deputy Commissioner in regard to the punishment of officers of the Salt and Abkári Department who are employed in Custom Houses and whose pay is Rs. 70 or less.

4. *Paragraph* 8, *clause* (1) *of the Government Order.*—The Collectors concerned are requested to submit at an early date the report called for by Government.

5. *Paragraph* 12 *of the Government Order.*—The attention of all the officers of the Salt and Abkári department is drawn to the fact that they have been declared to be Customs officers for the purposes of sections 171 and 173 of the Sea Customs Act, and that they will in future be designated as officers of the Salt, Abkári and Customs Department.

6. *Notification No. I—Paragraph I, clause* (*c*).—The Customs Collectors at Gopalpur, Vizagapatam, Bimlipatam, Masulipatam and Mangalore will be subject to the supervision of the Collectors of the Districts in which these ports are respectively situated. The Superintendents and Assistant Superintendents of the other ports will be subject to the supervision (i) of Collectors and (ii) in matters relating to inspection and business management of Deputy and Assistant Commissioners and the officers in charge of the Circles in which the ports are situated.

7. *Notification No. I—Paragraph III.*—The appointment, &c., of Customs officers other than those whose appointment has been reserved to Government will in future be made as shown in the subjoined table :—

Class of officers.	Who will appoint.	Who may transfer.	Who will promote from one grade to another.	Who may grant leave.	Who may degrade or otherwise punish and to what extent.
Superintendents above Rs. 70 and the Customs clerk at Pondicherry.	Board	Board	Board	Board	Board. Collectors may suspend pending orders.
Superintendents and Assistant Superintendents from Rs. 30 to Rs. 70 and clerks above Rs. 25.	Deputy Commissioners	Assistant Commissioners within their respective Sub-divisions; Deputy Commissioners within their respective Divisions; and the Board from one Deputy Commissioner's Division to another.	Deputy Commissioners.	Assistant Commissioners.	Collectors and Deputy Commissioners, full powers. Assistant Commissioners may fine up to Rs. 3 and award black marks, and may also suspend pending orders.
Superintendents and Assistant Superintendents below Rs. 30, clerks on Rs. 25 or less and shroffs.	Assistant Commissioners, subject to the approval of Deputy Commissioners in the case of Superintendents and Assistant Superintendents.	Do. do.	Assistant Commissioners.	Do.	Assistant Commissioners, full powers.
Peons and weighers.	Circle Officers ..	Inspectors and Assistant Commissioners within their respective charges.	Inspectors ..	Inspectors ..	Inspectors may award black marks or fine up to one rupee or suspend up to one month. Assistant Commissioners, full powers.

(True Copies and Extract.)

(Signed) D. D. MURDOCH,
Secretary.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Collector of Sea Customs, Madras.
„ all other Collectors of Maritime Districts.
„ the Deputy Commissioners of Salt, Abkári and Customs Department.
„ the Assistant Commissioners of Salt, Abkári and Customs Department.
„ the Inspectors of Salt, Abkári and Customs Department.

Copy to the Secretary to Government, Revenue Department.

REVENUE DEPARTMENT.

1896.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed February 24th.

Proceedings, No. 38, 27*th January* 1896

Mar. P.C. 2.1/97 39

Communicating to the Collectors of Maritime Districts and to the other officers concerned, with instructions, Government Order passing orders on papers relating to the re-organization of the Customs establishment.

1,000
19-4-95

REVENUE BOARD OFFICE
MADRAS.

Proceedings of the Board of Revenue

(Separate Revenue),

Dated 8th January 1897.

Routine No. 29

Read memo from the Secretary to Government, Public works department Marine C. No 14, 18 dated 28th December 1896.

Resolution.

Ordered accordingly.

(True Extract)

Communicated

Assistant Secretary

To

The Secretary to Government
Public works department
with a copy of Board's Proceedings
No 38 (S.R.), dated 27th January 1896

2/388 - 8/1/97

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16 2,000—26-1-07.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read again G. O. No. 461 Mis, dated 25th January 1897, referring to the Board of Revenue for remarks, Endorsement of the Marine Department, dated 16th ~~January~~ January 1897, No. 24E.

Read also the following Proceedings of the Board of Revenue(Separate Revenue) dated 4th March 1897 No. 827 Mis on Endorsement of the Revenue Department, dated 25th January 1897, No. 461 Mis :-

Resolution.

With reference to the Endorsement of Government read above, the Board begs leave to state that it does not consider it possible to get an officer qualified to perform the duties of Sea Customs Superintendent and possessed of nautical experience for the post of Port Conservator on Rs. 125 per mensem of which Port Funds contribute only Rs.55 (Rs.30 salary + 25personal allowance). If Customs work is to be done properly at Calingapatam it is necessary that the Superintendent should be a very different stamp of ~~ex~~ officer from the present incumbent. The system which exists in more places than one of exacting other work from Sea Customs Superintendents and then claiming exemption from the ordinary rules of their department on the ground that they are doing other work gratuitously or nearly so, is, in the Board's opinion, an unsound one and should not be supported. Under these circumstances the Board is not prepared to support the proposal of the Presidency Port Officer.

Order

Order thereon,No. 1889 Mis.d/7th April 1897.

The suggestion made by the Presidency Port Officer does not meet with the approval of Government.

(True Extract)

Ag: Secretary to Government.

To the Marine Department with letter.

Copy to the Board of Revenue (Separate Revenue)

J/RS.