(1) பக்கங்களின் எண்ணிக்கை 34

(2) புதுக்கித் திருப்பிய நாள் 30-1-91

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P&D துறை

அரசாணை எண்.	அச்சகம்
மு. கோப்புத் தாள் எண். 1178	பலவகை
நாள் : 28. 4 1893	~~198 .~~

17

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1—18,006—15-6-87.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

1178

Buildings and Roads.
Civil Works.

READ—the following paper :—

G.O., dated 28th February 1893, No. 201, Revenue.

Read—the following G.O., dated 28th February 1893, No. 201, Revenue :—

Read—again the following G.O., dated 14th June 1892, Mis. No. 2820, Revenue :—

Read—the following Proceedings of the Board of Revenue (Separate Revenue), dated 14th May 1892, Mis. No. 1826 :—

Read—the following letter from W. P. AUSTIN, Esq., Collector of Sea Customs, Madras, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 3rd March 1892, No. 518-G. :—

I have the honour to forward herewith, duly countersigned by me, two tracings and an estimate, amounting to Rs. 43,657, received * from the Consulting Architect to Government for constructing the proposed public warehouse at Madras, which have been prepared by him with reference to G.O., No. 2766 W., Public Works Department, dated 21st October 1891, communicated with Board's Proceedings, Mis. No. 3520, Separate Revenue, dated 30th idem, and to request that the sanction of Government may be obtained to the same at an early date in view to the work being taken in hand as soon as possible.

* No. 4139, Public Works Department, dated 1st March 1892.

Reference on the above, dated 22nd March 1892.

From the fact that the Collector submits for sanction with his countersignature the plan and estimate for the proposed public warehouse, it is presumed that he approves of them. He should, however, have reported in detail whether all requirements as to space, &c., are fulfilled and he is requested to remedy this omission.

2. It would seem from the plan that the office is located in an inconvenient place, and it is not clear whether there is to be a door at the end of the passage near it or not.

(Signed) W. S. MEYER,
Acting Secretary.

To the Collector of Sea Customs,
Madras, with enclosures returned.

Read—the following letter from W. P. AUSTIN, Esq., Collector of Sea Customs, Madras, dated 22nd April 1892, No. 895-G. :—

In returning the enclosures which accompanied Board's reference on General Register No. 1949, dated 22nd ultimo, I have the honour to state that, exclusive of the 9-foot passage running the whole way through the building, a total storage space of 9,568 square feet is provided in the plan of the proposed public warehouse, which I consider ample for our requirements.

2. One of the warehouses having an area of 525 square feet and included in the list sent with this office No. 1491-G., dated 16th July 1891, has recently been closed, and another (Messrs. Faciolle and Co.'s) is on the eve of closing. A few other petty licensees are certain to do the same, the rent they have to pay for the space allotted to them at the public warehouse being a consideration.

3. Messrs. McDowell and Co. have a substantial building of their own within about ten minutes' walk from the Custom House and will doubtless prefer being allowed to hold their license for it. This would reduce the required space by about 4,486 square feet more, and I need only mention that Messrs. Oakes and Co. have also got a warehouse of their own, and would probably elect to retain their license and pay a fee rather than go into the public warehouse. This would further relieve us of the necessity of providing about 1,400 square feet.

4. The space in almost all the warehouses is never fully occupied, and as I believe the public warehouse is to be so constructed as to carry an upper story, should occasion arise, I think that Government may be saved the expense of launching out on a warehouse on too large a scale before we can be certain of what accommodation will be actually required.

5. The provision in the plan for a special office room was made, as it was thought that the supervisor in charge might do his work in it with the main entrance closed when there were no bonding or clearing transactions, but on further consideration, two entrances would perhaps be objectionable, and I propose therefore, when it is decided to have the warehouse built, to ask the Consulting Architect to make a slight deviation from the plan and have only one entrance on the western side leading into the issuing room where the supervisor can do his work, and to close the other at the end of the passage.

Resolution—dated 14th May 1892, Mis. No. 1826.

The plan and estimate for the construction of a public warehouse on the site of the old iron yard are submitted to Government with reference to G.O., dated 27th October 1891, No. 5580, Revenue.

2. In the Collector's second letter read above it is explained that the storage space provided, viz., 9,568 square feet, exclusive of the passage and the issuing room, will be sufficient for all requirements so far as they can be now foreseen.

3. In the plan, an office for the supervisor is provided distinct from the issuing room. But according to the Collector's revised proposal, the issuing room will serve also as office.

4. In the last sentence of the second paragraph of the letter above referred to it is stated that the rent the petty licensees have to pay for the space allotted to them at the public warehouse will be a consideration for them to close their private warehouses. This is not understood. What the Collector means is, perhaps, that the rent to be charged at the public warehouse for the small space required by a tradesman will not be so large as the rent of a separate building in a busy part of the town.

5. The Board would urge the early construction of the warehouse which is required in order to put operations in bond in the town of Madras under proper regulation.

(A true Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with plan and other enclosures.
„ Collector of Sea Customs, Madras.

Order—dated 14th June 1892, Mis. No. 2820, Revenue.

Before sanctioning the large expenditure proposed in the Board's Proceedings read above, the Government wishes to have further assurance that danger to the revenue warranting such outlay really exists. It would appear that, if only *dutiable* goods were taken into the Sea Customs House, there would be ample space in the present yards for storing all liquor that may be bonded and that no new bonded

warehouse would then be required. The Commissioner of Salt, Abkári and Separate Revenue is requested to report whether *free* goods are taken into the Customs House and to ascertain the practice followed at the Port of Bombay in this particular.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

1178/2

To the Commissioner of Salt, Abkári and Separate Revenue.

Read—again the following G.O., dated 8th July 1892, Mis. No. 3175, Revenue:—

Read—the following letter from S. R. TURNBULL, Esq., Chairman, Chamber of Commerce, Madras, to the Chief Secretary to Government, Marine Department, dated 18th June 1892:—

The attention of this Chamber has recently been directed to a proposal of the Collector of Sea Customs to build a bonded warehouse on the site lately occupied by him as an emigration yard, and it would suggest for the consideration of Government a system of dealing with imported goods by the Harbour Trust Board which would, it believes, obviate the necessity for the erection of such a building, and at the same time assimilate the conditions for the delivery of cargo with those obtaining in Calcutta and Bombay.

2. The method in which import cargo from foreign ports is at present treated may be briefly stated as follows:—The goods are landed by the steamer agents and by them delivered into the charge of the Harbour Trust Board, whose employés take them to the Custom House, where they remain in the custody of the Collector of Sea Customs until cleared by the consignees. The process of clearing non-dutiable goods is as follows:—The consignee is required, in the first place, to submit an import application form, or bill of entry, giving the usual information as to marks, &c. This is submitted to the Collector, who, having seen that it is in order, signs and passes it. Before the goods are delivered to the consignee, however, another import form has to be filled up, giving the marks, numbers, &c., and the amount of harbour and porterage dues leviable. When these have been paid, the Traffic Manager of the Harbour Trust Board signs the form, which is then handed to the consignee, who clears his goods after the usual formalities have been complied with.

3. It will thus be seen that there is a dual control over the goods, that of the Collector and the Harbour Trust Board, which is a fruitful cause of dispute, as it has been found difficult, if not quite impossible, to prove where the responsibility rests in case of damage caused to goods, or for pilfering after the cargo has been landed. Moreover, the handling of non-dutiable goods by the Collector's establishment is an expense which can in part be saved.

4. The Chamber would accordingly suggest that the Harbour Trust Board should retain custody of all non-dutiable goods placed in its hands on landing, delivery being subject to the pass or permit of the Collector of Sea Customs in all cases—which is the system followed in the Ports of Calcutta and Bombay (*vide* copies of letters from the Bengal and Bombay Chambers of Commerce attached hereto).

5. For the storage of dutiable goods it would be necessary to apportion a larger part of the present Custom House than is now in use, at the Collector's discretion, and the remainder of the building could then be handed over for the use of the Harbour Trust Board, any additional accommodation required being provided by the Harbour Trust Board, which could erect temporary sheds on the beach at a very much smaller expenditure than is now proposed for the new bonded warehouse.

6. While, therefore, the proposals now submitted will obviate the necessity for any outlay on the part of Government, they will greatly facilitate the business of the port, and enable the Collector of Sea Customs to make considerable reductions in his establishment, and the Chamber trusts that the Government will see its way to order their adoption at an early date.

No. 1129, Marine.

Transferred to the Revenue Department.

28th June 1892. (Signed) J. F. PRICE,
Chief Secretary.

Order—dated 8th July 1892, Mis. No. 3175, Revenue.

Referred to the Board of Revenue for remarks in continuation of G.O., dated 14th June 1892, Mis. No. 2820.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Salt, Abkári and Separate Revenue.

Read—again the following G.O., dated 4th November 1892, Mis. No. 4824, Revenue:—

Read—the following Proceedings of the Board of Revenue (Separate Revenue), dated 21st September 1892, Mis. No. 3646:—

Read—endorsement of Government, Revenue Department, dated 8th July 1892, No. 3175.

Reference on the above, dated 14th July 1892.

Referred to the Collector of Sea Customs, Madras, for very early report.

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Collector of Sea Customs, Madras, with enclosures to be returned.

Read—the following letter from W. P. AUSTIN, Esq., Collector of Sea Customs Madras, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, Madras, dated 30th August 1892, No. 1874-G.:—

I have the honour to acknowledge receipt of Board's Proceedings communicating the marginally-noted papers, and as both the references practically embrace the same question, I deal with them in one detailed report.

1. Proceedings, Mis. No. 2395 (Separate Revenue), dated 22nd June 1892, communicating G.O., No. 2820, Revenue, dated 14th idem, for report.
2. Proceedings reference on Government Register No. 709, dated 14th July 1892, communicating, for report, letter with enclosures from the Chairman, Chamber of Commerce, Madras.

2. The questions raised in the papers are—(*a*) To provide accommodation for bonded goods in that portion of the Custom House premises now utilized for storing dutiable goods pending clearance instead of building the proposed public warehouse on the site of the old iron yard.

(*b*) To convert that portion of the open free goods sheds of the Custom House adjoining the present dutiable sheds into a liquor yard for the storage of dutiable goods pending clearance for bond or home consumption, in lieu of the present iron yard proposed to be converted into a public warehouse.

(*c*) To make over the remaining free goods sheds of the Custom House to the Harbour Trust Board, who are to have the handling of all free goods as regards storage, custody and clearance, and at their discretion either to store them in these sheds or to deposit and deliver them from temporary sheds to be constructed by the Harbour Trust Board on the beach.

(*d*) To this effect a reduction of the Customs establishment and to save the cost of the proposed warehouse.

1178/3

3. Before discussing these proposals, I would premise, by bringing to the notice of the Board, that a somewhat similar scheme, having for its aim the securing of the old iron yard (the site of the proposed warehouse) by the Harbour Trust Board was made by its Secretary in June last on the ground that it was required to effect a re-alignment of the Harbour Works Beach railway line in consequence of its present encroachment upon Municipal land which the Municipality now require to be restored for the Electric Tramway Company's lines. It appeared to me that there were other ways by which the re-alignment could be made without interfering with the site of the proposed warehouse (one of them being from a point in front of the Police Boat station in almost a direct line north-eastwards to join the main line on the east of the iron yard which might be effected at almost a nominal cost), and I was on the point of settling the matter accordingly when the references under reply were received.

4. I will now proceed to take up the points above mentioned and deal with them in their order—

(*a*) The conversion of the present liquor shed into a public warehouse. The following are among the most important objections to this proposal:—

1*st*—Want of storage space.

2*nd*—The cost of altering the building to adapt it to a public warehouse which is almost certain to approximate the amount estimated for the proposed new building on the site of the iron yard.

3*rd*—The probable danger of goods intended to be bonded or passing out of bond getting mixed up with those passing from the Custom House for home consumption and the risk involved in having a bonded warehouse accessible to pier coolies and parties frequenting the Custom House, which it will be, if located in, and forming part of the Custom House.

4*th*—The risk that bonders would naturally be unwilling to accept by bonding their spirits under the same roof and side by side with general cargo and inflammable materials of every description (to say nothing of combustibles so frequently brought into the Custom House by mistake), aware as many of them must be, that it has more than once happened that matches have been found packed with methylated spirits, varnish, &c., the contents of the case having been incorrectly declared, and that only recently fireworks had been found stowed away with general cargo, and declared as magnesium wire used in chemical experiments and magic. There are numerous other cases on record of incorrect declarations of contents of cases found on examination to contain dangerous substances which might be quoted.

5*th*—The legal responsibility devolving on Government in cases of accidents by fire to goods in bond.

6*th*—That while one of the objects in proposing the public warehouse was, it will be observed, to concentrate the work of the supervisor, so as to enable him to have bonded goods constantly under his eye to prevent losses by leakage, &c., he could not be expected to exercise anything more than a very superficial control over goods stowed away in limited space, while the work of picking out, sorting and clearing, would be increased tenfold.

5. As regards proposal (*b*), that is to provide for the storage of dutiable goods in the two sheds adjoining the present liquor shed in lieu of the space proposed to be given up for the warehouse, I would point out that the space thus provided would be inadequate, not to speak of the large expenditure on alterations and additions that would be necessary, and it is surprising that such a proposal should come from the Chairman of the Chamber of Commerce, who must be aware that only last year Government, at an outlay of about Rs. 13,000, gave increased accommodation (by adding a light shed), the want of which had been very keenly felt for the storage of dutiable goods. Even with this extra shed, the area of which is about half of the whole liquor yard, it has sometimes been found necessary to keep dutiable goods outside owing to want of space, and only recently more than 300 casks of beer had to be kept in the outer verandah of the Custom House for over three days until room was made for them inside by clearances. I am therefore decidedly of opinion that this proposal is by no means feasible.

6. Proposal (*e*) is nothing more than a suggestion to revert to the old system which continued up till November last with an additional scheme for the construction of sheds on the beach for the accommodation of foreign free goods, the effect of which would be to leave it entirely optional with cooly contractors and lower subordinates of the Harbour Trust Board to stow away cargo either inside the Custom House or in these sheds on the beach, a discretion which cannot fail to be hazardous to the revenue in the extreme. I would here call the Board's attention to my letter, No. 1448-G.,* dated 11th July 1891, which deals with this matter more specifically, as well as to the Advocate-General's opinion communicated with G.O., No. 2681, Revenue, dated 27th April 1889, and Board's Proceedings, No. 1679, Mis., dated 11th May 1889, which declared the arrangement then existing, which was exactly similar to the present proposal, viz., to make over the free goods sheds of the Custom House to the Trust for the storage of non-dutiable cargo, to be illegal. The proposal would further entail a loss to Government of about Rs. 15,500† annually in the shape of godown rent, which, under the existing practice, accrues to Government (*vide* details in the margin). This is the financial side of the question. I will now take up the other view of the case. Foreign free-goods, although not liable under the present Tariff to Customs duty, are still subject to the operations of the Sea Customs and Merchandise Marks Acts, &c., as regards scrutiny by this department, and if the disposal of such goods be left entirely in the hands of the Harbour Trust Board, as I make out the proposal of the Chamber of Commerce to imply, then the provisions of these enactments become a dead letter. To illustrate the results I need cite only a few instances of very recent occurrence, in one of which, notwithstanding Customs supervision, an attempt had been made to pass through the Customs House piece-goods of the value of about Rs. 12,000, which bore fraudulent trade marks and which have been forfeited to Government; another, where a case declared as containing hardware, was found, on examination, to contain six carbines, and a third in which a case, described as containing Japanese curios, was found to contain daggers, and two instances in which salt was found in cases declared as camphor from the "Straits." There have been other cases too numerous to detail in which dutiable articles have been found on examination concealed in cases declared as containing free goods only. The carrying out of recent orders relating to the more stringent examination of consignment of printed books, under the Copyright law, would moreover be rendered impossible, and particulars of registration, separate classification under the several heads and the correct valuation of the trade in these goods for statistical purposes—a subject on which the Government of India are most particular—would not be available in the absence of bills of entry being submitted to the Collector as required by the Customs law. If, however, the Chamber intends the delivery to be subject to a Customs pass, and considers this pass to be a mere matter of form, I would point out that it is not so and that the Chamber is under a serious misapprehension on this point. The goods, though free in that case, wherever they may be stored, whether inside or outside the Custom House, would still have to be dealt with under the several laws just as much as dutiable goods, excepting their liability to pay duty. I do not therefore see how the "dual control" as it is termed could be avoided, and it does not seem possible, without seriously staking the interests of Government, to alter existing arrangements in regard to the conservation of the storage of goods of this kind without disintegrating them as proposed, *i.e.*, a portion on the beach and a

* Disposed of in G.O., No. 963, Revenue, dated 14th October 1891, and printed in Board's Proceedings, No. 484 (Separate Revenue), dated 22nd idem.

† Total amount of godown rent realized for nine months from 1st November 1891 up to 31st July 1892 .. .. Rs. 14,425
Add probable average amount expected to be realized for the next three months 4,808
Rs. 19,233

Deduct average annual collections on dutiable goods alone since 1884 when the rents on free goods were temporarily made over to the Harbour Trust Board.

		Rs.
1884–85	..	3,527
1885–86	..	1,649
1886–87	..	3,018
1887–88	..	3,748
1888–89	..	4,794
1889–90	..	4,634
1890–91	..	4,673
		3,883

Net amount that would be lost from free goods .. 15,350

portion in the Custom House. Such a change is most certain to involve delay and inconvenience to the merchant in the transaction of his business; render the carrying out of the several enactments and rules more irksome; and entail additional cost on the State in the shape of substantial increase to the establishment on account of the work being diffused over separate premises at a distance from each other. There is the further evil of the chance of these goods being mixed up with and passed off as coasting cargo over which this department exercises no control beyond registering statistics from the shipping bills received from the ports of shipment, and the probability of Government revenue suffering by the facility thereby offered for smuggling dutiable articles. Besides the above objections the question as to the legality of the proposal arises here. Dutiable as well as free goods from foreign ports are landed at this port under section 83 of the Customs Act and remain in the custody of the Collector subject to a lien for freight, boat-hire and other charges due thereon, and unless agents of vessels are willing in future to land, under section 85 and absolve the Collector from recognizing such liens, and permit goods being stored in the sheds belonging to the Harbour Trust Board (whether in those handed over by Government to the Harbour Trust from the Custom House proper or in those proposed to be built by the latter on the beach), no change can be brought about in the practice, and if there was a change, it would be questionable as to whether it was not opposed to the Sea Customs law, as in neither case would the sheds be the Custom House. Then again if landing was done under section 85, the portion of the Custom House made over to the Trust for the storage of non-dutiable goods cannot be considered to be either a Custom House or a wharf or warehouse belonging to the Trust (*vide* Advocate-General's opinion above quoted), and the landing would therefore be contrary to the provisions of that section, and hence illegal. I would here mention, for the information of the Board, that the provisions of section 85 were, on a former occasion, extended * to this port, but were rendered a dead letter by the refusal of agents to act thereunder.

* *Vide* correspondence ending with Board's Proceedings, No. 930, dated 20th March 1885.

7. As directed I put myself in communication with Customs authorities not only of Bombay, but also of Calcutta in regard to the question under reference and beg to submit copies of their replies, from which I observe that goods are landed there under the provisions of section 85 and conveyed either to the Custom House or to the premises belonging to the respective Port Trusts, according as a vessel elects to land either in midstream, under cover of boat notes, or along side the Trusts' jetties. I am of opinion, therefore, that the circumstances of this port are not in any way yet similar to those of Calcutta or Bombay. We have no jetties here and vessels always land in midstream, in boats under cover of boat notes, under section 83, and our establishment, I find, was originally fixed with reference to carrying on the work at one fixed place of storage, and not at different places distributed over a large area and officered by large establishments as at Calcutta and Bombay. Even if agents are willing to land here under section 85, the disorder that is most certain to arise under the most ordinary circumstances, as for instance when two vessels are landing, would throw additional obstacles in the way of trade and facilities for clearing, consequent on the splitting up of particular cargoes and large consignments for the Custom House or the beach, and make the entertainment of a separate and special staff of officers to regulate matters inevitable.

8. As to the question (*d*) of reduction suggested by the Chamber of Commerce as being feasible by the introduction of the various proposals already dealt with, I am at a loss to know how this can be effected seeing that the establishment was cut down to its lowest at the reduction of 1882. I would refer the Board to the marginally-noted Proceedings from which it will be seen that the only reduction that was found feasible was that of four clerks costing Rs. 75 per mensem, who had special duties connected with foreign free goods, and to observe that since the resumption of the free goods yards of the Custom House under G.Os., No. 2681, Revenue, dated 27th April 1889, No. 963, Revenue, dated 14th October 1891, the extra hands were not re-entertained, as I was about to provide for them in a general scheme which I had in view for

No. 1669, dated 24th July 1886.

re-organizing and strengthening the Custom House establishment, and which I intend to submit shortly. The subject of reduction of establishment was again moved by the Finance Committee in 1886, and the then Collector, Mr. McCartie, I.C.S., thoroughly overhauled the whole of the Custom House, looked into the work of each and every man and came to the conclusion that no further reduction was possible (*vide* his No. 1075, * dated 22nd June 1886). Since that date the trade of Madras has increased by leaps and bounds, and several new enactments affecting goods have been introduced without any corresponding assistance being applied for or sanctioned to cope with the work, and the establishment, which was considered sufficient on the reduction of 1882, certainly requires strengthening now, and instead of reduction an immediate increase will be an absolute necessity to carry on the duties imposed by the several Acts at the separate storage sheds proposed to be built outside the Custom House. A reference to the Calcutta and Bombay letters will show that separate establishments are being maintained there for these purposes, and they cannot be dispensed with here if the work is to be done similarly.

* Disposed of in Board's Proceedings, dated 24th July 1886, No. 1669.

9. The Chamber characterises its proposals as conducive to public convenience and economy. On the other hand, as I have already explained above, they would really lead to confusion and consequently delay and inconvenience. If the Chamber is really desirous of effecting *economy* and deprecate the existence of a *dual control* (and since it is clear, from what I have shown above, that the Customs law and other Imperial Acts cannot be overridden or set aside), the only suggestion I would make to attain these objects would be to entrust the collection of Harbour dues, &c., to the Custom House, the documents relating to which already contain the required data as to weight, quantity or value for levy of Harbour and other dues and which would therefore render a separate application for payment of those dues unnecessary and would certainly introduce economy in the establishment now being maintained by the public to deal with these two departments.

This can be done with an establishment at a cost considerably less in proportion to that now maintained by the Harbour Trust Board. I append figures showing the cost of establishment compared with the amount of collections of the two departments which will show a large disparity in the percentage of cost of collection.

For 1891-92—*Harbour Trust Board.*

Amount of collections.		Cost of collections.		Percentage.
	Rs.		Rs.	
Harbour dues imports	2,85,071	Establishment	(a) 45,432	About 17½
Do. exports	80,716	Overtime fees	8,487	
Godowns, &c., rents	10,894	Other charges	13,458	
Cranage	149	Pensionary contributions	930	
Total ..	3,76,830	Total ..	68,307	

For 1891-92—*Sea Customs, Madras.*

Amount of collections.		Cost of collections.		Percentage.
	Rs.		Rs.	
Imports	11,41,883	Establishment	(c) 26,561	About 2½
Exports	183	Miscellaneous	362	
Godown rent for five months only ..	11,491	Municipal taxes	3,285	
Miscellaneous	1,751	Contingencies	867	
Total ..	(b) 11,55,313	Total ..	30,868	

Vide Comparative statement at page 7 of the Harbour Trust Board Administration Report for 1891-92.
If "porterage" receipts and charges are included, the cost would work out to 33 per cent.
(a) Exclusive of the salaries of the Chairman and the Secretary and fees to Members.
(b) Do. of Rs. 1,19,599, being the amount of port dues collections.
(c) Do. of the salaries of the Collector and the Deputy Collector.

1178/5

I also annex a comparative statement of the cost of collection at Bombay, Kurrachee and Madras, which speaks for itself.

For the year 1890–91.

Custom ports.	Customs Revenue collections.	Cost of establishment excluding the salaries of Collectors, Assistant Collectors and Deputy Collectors.	Approximate percentage of cost.	Remarks.
	Rs.	Rs.		
Bombay	24,99,415	2,21,682	About 9	*Vide* page 10 of the Bombay Administration Report for 1890–91.
Kurrachee	8,44,138	42,120	,, 5	*Vide* Collector's letter, dated 9th August 1892, No. 1411.
Madras	11,62,207	25,100	,, 2½	

The establishment at this port was cut down to its present strength on the abolition of duties on piece-goods, &c., in 1882, and was not then considered too liberal though the revenue collections in the year immediately following dwindled down to Rs. 5,15,080. Since that period there have been new enactments brought into force as I have pointed out before (*vide* paragraph 8 *supra*) entailing additional work, and the revenue has more than doubled itself and risen to almost what it was before the abolition of duties, so that the present cost of collection is about 2½ per cent. and it has only been possible for the establishment, which is manifestly undermanned, to keep pace with the work by concentrating it.

10. In conclusion I would only point out what the proposals of the Chamber of Commerce would be in effect. They are—

1*st*—The making of a free gift of the iron yard to the Harbour Trust Board.

2*nd*—The outlay of about half a lakh of rupees or more to adapt the Custom House to a bonded warehouse and dutiable goods shed.

3*rd*—The loss of about Rs. 15,500 a year to Government in the shape of godown rent on free goods.

4*th*—The loss of warehouse rent from the building proposed to be constructed on the site of the iron yard which would, in the course of a few years, recoup the outlay.

5*th*—The burden of an increased establishment for carrying on operations under the Customs and Merchandise Marks Act, &c., in consequence of goods being stored in more sheds than one and apart from each other.

6*th*—Additional cost of guarding and passing out goods at more gates than are now in use, which any change in the system of storage must necessarily entail.

7*th*—An addition to the establishment of the Harbour Trust Board to supervise operations and collect godown rent and other dues.

8*th*—And last, though not least, divided responsibility with all its concurrent evils, defective guarding and inevitable loss to the revenue.

11. The Chamber's letter with its enclosures is herewith returned.

Resolution—dated 21st September 1892, Mis. No. 3646.

The Collector's letter read above is submitted to Government with reference to G.O., No. 2820, Mis., dated 14th June 1822, Revenue, and endorsement of Government, No. 3175, dated 8th July 1892.

2. The Collector's report is complete and exhaustive and demonstrates the impossibility of the proposals made by the Chamber of Commerce. These proposals are briefly the following :—

(1) To convert a portion of the Custom House into a bonded warehouse.

(2) To store dutiable goods, thus excluded from the Custom House, in part of the sheds at present used for free foreign goods.

(3) To leave the handling and disposal of free foreign goods to the Harbour Trust Board which would accommodate them partly in the present free goods shed and partly in further open sheds to be constructed by them on the beach.

(4) By the above measures to enable a reduction of the Customs establishment to be carried out.

3. Each of these proposals is carefully discussed and disposed of in detail by the Collector.

Proposal (1) he shows to be impracticable on account of want of space in the Customs House and to be extravagant from the necessary expense of altering the building. It further involves danger to the revenue from the accidental (or other) mixing of free with dutiable goods, which must certainly occur, as well as the risk of fire which would be inevitable from the proximity of bonded spirits to the explosive and inflammable goods which, as shown by the Collector, often find their way into the Customs House. For loss caused by fire so occurring Government would be responsible. Finally the work of the supervisor, which the proposed establishment of a public warehouse was intended to concentrate and expedite, would by the Chamber's plan be, on the contrary, hampered and increased.

4. Proposal (2) is met at the outset by the objection of want of space, which, even at present, is insufficient and is shown to involve heavy expense in the necessary adaptation of the buildings.

5. Proposal (3) involves what has already been declared to be an illegality. If carried out, moreover, it would either do away with the scrutiny by the Customs of free goods, which is at present necessary under the Merchandise Marks and Customs Acts, and which is by no means an empty formality, thus rendering these Acts a dead letter, or it should involve an expensive increase of establishment to enable that scrutiny to be carried out. It would further afford immense opportunity for smuggling.

The Collector also shows that so long as goods are landed under section 83 of the Customs Act, as is invariably the case at Madras, it is necessary that they should remain under the control of the Collector. Section 85 has, it may be remarked, been extended to Madras, but was rendered inoperative by the refusal of Agents to land under it. The cases of Calcutta and Bombay are not parallel, the circumstances and natural features of those ports being so entirely different from those of Madras.

6. Proposal (4) is to reduce the Customs establishment on account of the saving of labour to be effected by the above measures. But, as already remarked, the above proposals necessitate, on the contrary, an increase of establishment, and, even if they did not, the Customs strength has already been cut down to its lowest possible limit, and it will doubtless soon be necessary to increase it. There is no economy in the Chamber's proposals, and the Harbour Trust Board is, judging from the present enormous cost of its administration, not a body from which advance in the direction of economy is to be looked for.

The cost of Customs collections at Madras is proportionately just half of the same at Kurrachee, and a little more than a quarter of that at Bombay.

7. Briefly the Board has no hesitation in condemning the proposals of the Chamber of Commerce as preposterous. They would endanger the revenue, increase expenditure and cause much trouble and delay to all concerned. They further involve an illegality which renders their acceptance impossible.

8. As an alternative to the scheme approved in G.O., dated 25th September 1891, No. 912, they are out of the question, and, as the Board is well aware that the present system of widely scattered private warehouses involves much danger to the

1178/6

revenue, it now begs to request that the plan and estimate forwarded with Board's Proceedings, dated 14th May 1892, No. 1826, may be sanctioned and the work put in hand as soon as may be. The Board would remark that interest on the expenditure involved is certain to be fully realized and the whole outlay gradually recouped by receipts in the shape of rents for the use of the warehouse.

(A true Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with enclosures to Government Register No. 709.
,, Collector of Sea Customs, Madras.

Order—dated 4th November 1892, Mis. No. 4824, Revenue.

Now that Act I of 1892 (Madras) gives the Harbour Trust Board power to make bye-laws for the reception, removal and porterage of goods brought within its premises and for the exclusive control of these operations by it or persons employed by it, the Government considers that the difficulties pointed out by the Board may be obviated by putting section 85 of the Sea Customs Act in force at Madras if the Agents of the Steamer companies will agree to employ the Harbour Trust Board as their Agents in the matter of landing cargo under that section. The Harbour Trust Board should in that case construct on the beach three large sheds, placed side by side, parallel to the line of the shore and connected by railways with the pier, and the Government will then be prepared to declare the sheds under section 11, clause (*f*) of the Sea Customs Act to be included within the limits of the Custom House, and under clause (*c*) of the same section to be wharfs for landing and shipping particular classes of goods. The sheds should be devoted to the reception of (1) *dutiable goods*, (2) *free foreign goods*, and (3) *goods from coasting ports*, respectively, and should be limited to all goods other than wines and spirits, explosives and combustibles. Railings should be put up round the sheds with strong gates so that the premises could be securely locked up. The *whole* of the Custom House yard could then be turned into a bonded warehouse.

2. The sheds should of course be open to the Customs officers for inspection of goods at all times and the dutiable goods should be under the joint custody of the Harbour Trust Board and the Collector.

3. The Board of Revenue is requested to ascertain whether this plan will be accepted by the Harbour Trust Board and the Shipping Agencies.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Salt, Abkári and Separate Revenue.

Read—also the following Proceedings of the Board of Revenue (Separate Revenue), dated 16th January 1893, Mis. No. 161 :—

Read—the following letter from W. P. AUSTIN, Esq., Collector of Sea Customs, Madras, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 23rd December 1892, No. 2575-G. :—

I have the honour to acknowledge receipt of Board's Proceedings, Mis. No. 4363, dated 18th ultimo, communicating G.O., Mis. No. 4824, Revenue, dated 4th idem, suggesting that the difficulties pointed out by the Board in its Proceedings, Mis. No. 3646, dated 21st September last, may be obviated by putting section 85 of the Sea Customs Act in force at Madras if the Agents of the Steam-ship Companies

would agree to employ the Harbour Trust Board as their Agents in the matter of landing cargoes under that section, and in reply beg to state that as the whole question hinges on the willingness or otherwise of Steamer Agents to employ the Harbour Trust Board as their Agents for landing under the section quoted, a reference was made to those * representing the owners of all the regular liners, calling at this port, inviting an expression of their views in the matter. I enclose, for the information of the Board and Government, extracts from their replies from which it will be observed that they are unanimously averse to entrust their landing operations to any body outside their control for reasons urged by them. In these circumstances, as the solution proposed by Government does not find favour with those most concerned, and as the difficulties already pointed out as existing in the way of introducing the original proposals of the Chamber of Commerce will, in consequence, still exist, I think it is needless for me to add anything further in the matter.

* Messrs. Arbuthnot and Co. representing the P. and O. and "Hansa" Lines of steamers.
Messrs. Gordon, Woodroffe and Co. representing the "Clan" and "Hamburg," Calcutta Lines.
Messrs. Binny and Co. representing the "B. I." and "Austro-Hungarian" Lines.

Resolution—dated 16th January 1893, Mis. No. 161.

Submitted to Government with reference to G.O., Revenue Department, dated 4th November 1892, Mis. No. 4824.

2. The Collector reports that the Agents of all the regular liners are unanimously opposed to the proposal to appoint the Harbour Trust Board their landing Agents under section 85, and submits copies of replies of Messrs. Arbuthnot and Co., Messrs. Binny and Co., and Messrs. Gordon, Woodroffe and Co., as the Agents of the P. and O., Hansa, B.I.S.N. and other Steam-ship Companies to his reference on the subject.

(True Copies and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
" Collector of Sea Customs, Madras. with enclosures in original.

Order—dated 28th February 1893, No. 201, Revenue.

Separate Revenue, No. 38.
Customs.

The plan and estimates for the construction of a public warehouse which were submitted by the Board with its Resolution, dated 14th May 1892, No. 1826, are approved and transferred to the Public Works Department.

(True Extract.)

(Signed) E. GIBSON,
Ag. Secretary to Government.

To the Public Works Department, with plan and estimates.
" Marine Department.
" Board of Revenue (Separate Revenue).
" Chamber of Commerce.

1178/7

ORDER—dated 28th April 1893, No. 1178 W., Public Works.

The estimate, amounting to Rs. 43,657, for constructing a public warehouse at Madras, is sanctioned for execution when funds are available.

2. This sanction has been registered as Provincial No. 12 W. of 1893-94 and classified as Civil Buildings, Original Works.

(True Extract.)

Major, R.E.,
Under-Secy. to Govt., P.W.D.

To the Consulting Architect to Government, with plans and estimate.
" Examiner, Public Works Accounts.
" Revenue Department.
" Marine "
Editors' Table.

Exd. C. A. Munisawmy.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated April, 28th.

Read. Encl.

G.O., 28th Apr. 1893, No. 1178 W.

APRIL.

Public Warehouse at Madras

Estimate of Rs. 43,657 for constructing a —, sanctioned for execution when funds are available.

1178/8

28TH FEBRUARY 1893, No. 201, REVENUE.

Read the following paper
in G.O., Dated 28th February 1893, No. 201
Revenue

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again the following G.O., dated 14th June 1892, Mis. No. 2820, Revenue :—

Read—the following Proceedings of the Board of Revenue (Separate Revenue), dated 14th May 1892, Mis. No. 1826 :—

Read—the following letter from W. P. AUSTIN, Esq., Collector of Sea Customs, Madras, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 3rd March 1892, No. 518-G. :—

I have the honour to forward herewith, duly countersigned by me, two tracings and an estimate, amounting to Rs. 43,657, received * from the Consulting Architect to Government for constructing the proposed public warehouse at Madras, which have been prepared by him with reference to G.O., No. 2766 W., Public Works Department, dated 21st October 1891, communicated with Board's Proceedings, Mis. No. 3520, Separate Revenue, dated 30th idem, and to request that the sanction of Government may be obtained to the same at an early date in view to the work being taken in hand as soon as possible.

* No. 4139, Public Works Department, dated 1st March 1892.

Reference on the above, dated 22nd March 1892.

From the fact that the Collector submits for sanction with his countersignature the plan and estimate for the proposed public warehouse, it is presumed that he approves of them. He should, however, have reported in detail whether all requirements as to space, &c., are fulfilled and he is requested to remedy this omission.

2. It would seem from the plan that the office is located in an inconvenient place, and it is not clear whether there is to be a door at the end of the passage near it or not.

(Signed) W. S. MEYER,
Acting Secretary.

To the Collector of Sea Customs,
Madras, with enclosures returned.

READ—the following letter from W. P. AUSTIN, Esq., Collector of Sea Customs, Madras, dated 22nd April 1892, No. 895-G. :—

In returning the enclosures which accompanied Board's reference on General Register No. 1949, dated 22nd ultimo, I have the honour to state that, exclusive of the 9-foot passage running the whole way through the building, a total storage space of 9,568 square feet is provided in the plan of the proposed public warehouse, which I consider ample for our requirements.

2. One of the warehouses having an area of 525 square feet and included in the list sent with this office No. 1491-G., dated 16th July 1891, has recently been closed, and another (Messrs. Faciolle and Co.'s) is on the eve of closing. A few other petty licensees are certain to do the same, the rent they have to pay for the space allotted to them at the public warehouse being a consideration.

3. Messrs. McDowell and Co. have a substantial building of their own within about ten minutes' walk from the Custom House and will doubtless prefer being allowed to hold their license for it. This would reduce the required space by about 4,486 square feet more, and I need only mention that Messrs. Oakes and Co. have also got a warehouse of their own, and would probably elect to retain their license and pay a fee rather than go into the public warehouse. This would further relieve us of the necessity of providing about 1,400 square feet.

4. The space in almost all the warehouses is never fully occupied, and as I believe the public warehouse is to be so constructed as to carry an upper story, should occasion arise, I think that Government may be saved the expense of launching out on a warehouse on too large a scale before we can be certain of what accommodation will be actually required.

5. The provision in the plan for a special office room was made, as it was thought that the supervisor in charge might do his work in it with the main entrance closed when there were no bonding or clearing transactions, but on further consideration, two entrances would perhaps be objectionable, and I propose therefore, when it is decided to have the warehouse built, to ask the Consulting Architect to make a slight deviation from the plan and have only one entrance on the western side leading into the issuing room where the supervisor can do his work, and to close the other at the end of the passage.

Resolution—dated 14th May 1892, Mis. No. 1826.

The plan and estimate for the construction of a public warehouse on the site of the old iron yard are submitted to Government with reference to G.O., dated 27th October 1891, No. 5580, Revenue.

2. In the Collector's second letter read above it is explained that the storage space provided, viz., 9,568 square feet, exclusive of the passage and the issuing room, will be sufficient for all requirements so far as they can be now foreseen.

3. In the plan, an office for the supervisor is provided distinct from the issuing room. But according to the Collector's revised proposal, the issuing room will serve also as office.

4. In the last sentence of the second paragraph of the letter above referred to it is stated that the rent the petty licensees have to pay for the space allotted to them at the public warehouse will be a consideration for them to close their private warehouses. This is not understood. What the Collector means is, perhaps, that the rent to be charged at the public warehouse for the small space required by a tradesman will not be so large as the rent of a separate building in a busy part of the town.

5. The Board would urge the early construction of the warehouse which is required in order to put operations in bond in the town of Madras under proper regulation.

(A true Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
" Collector of Sea Customs, Madras, with plan and other enclosures.

Order—dated 14th June 1892, Mis. No. 2820, Revenue.

Before sanctioning the large expenditure proposed in the Board's Proceedings read above, the Government wishes to have further assurance that danger to the revenue warranting such outlay really exists. It would appear that, if only *dutiable* goods were taken into the Sea Customs House, there would be ample space in the present yards for storing all liquor that may be bonded and that no new bonded

warehouse would then be required. The Commissioner of Salt, Abkári and Separate Revenue is requested to report whether *free* goods are taken into the Customs House and to ascertain the practice followed at the Port of Bombay in this particular.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Salt, Abkári and Separate Revenue.

READ—again the following G.O., dated 8th July 1892, Mis. No. 3175, Revenue:—

Read—the following letter from S. R. TURNBULL, Esq., Chairman, Chamber of Commerce, Madras, to the Chief Secretary to Government, Marine Department, dated 18th June 1892:—

The attention of this Chamber has recently been directed to a proposal of the Collector of Sea Customs to build a bonded warehouse on the site lately occupied by him as an emigration yard, and it would suggest for the consideration of Government a system of dealing with imported goods by the Harbour Trust Board which would, it believes, obviate the necessity for the erection of such a building, and at the same time assimilate the conditions for the delivery of cargo with those obtaining in Calcutta and Bombay.

2. The method in which import cargo from foreign ports is at present treated may be briefly stated as follows:—The goods are landed by the steamer agents and by them delivered into the charge of the Harbour Trust Board, whose employés take them to the Custom House, where they remain in the custody of the Collector of Sea Customs until cleared by the consignees. The process of clearing non-dutiable goods is as follows:—The consignee is required, in the first place, to submit an import application form, or bill of entry, giving the usual information as to marks, &c. This is submitted to the Collector, who, having seen that it is in order, signs and passes it. Before the goods are delivered to the consignee, however, another import form has to be filled up, giving the marks, numbers, &c., and the amount of harbour and porterage dues leviable. When these have been paid, the Traffic Manager of the Harbour Trust Board signs the form, which is then handed to the consignee, who clears his goods after the usual formalities have been complied with.

3. It will thus be seen that there is a dual control over the goods, that of the Collector and the Harbour Trust Board, which is a fruitful cause of dispute, as it has been found difficult, if not quite impossible, to prove where the responsibility rests in case of damage caused to goods, or for pilfering after the cargo has been landed. Moreover, the handling of non-dutiable goods by the Collector's establishment is an expense which can in part be saved.

4. The Chamber would accordingly suggest that the Harbour Trust Board should retain custody of all non-dutiable goods placed in its hands on landing, delivery being subject to the pass or permit of the Collector of Sea Customs in all cases—which is the system followed in the Ports of Calcutta and Bombay (*vide* copies of letters from the Bengal and Bombay Chambers of Commerce attached hereto).

5. For the storage of dutiable goods it would be necessary to apportion a larger part of the present Custom House than is now in use, at the Collector's discretion, and the remainder of the building could then be handed over for the use of the Harbour Trust Board, any additional accommodation required being provided by the Harbour Trust Board, which could erect temporary sheds on the beach at a very much smaller expenditure than is now proposed for the new bonded warehouse.

6. While, therefore, the proposals now submitted will obviate the necessity for any outlay on the part of Government, they will greatly facilitate the business of the port, and enable the Collector of Sea Customs to make considerable reductions in his establishment, and the Chamber trusts that the Government will see its way to order their adoption at an early date.

No. 1129, Marine.

Transferred to the Revenue Department.

28th June 1892.

(Signed) J. F. PRICE,
Chief Secretary.

Order—dated 8th July 1892, Mis. No. 3175, Revenue.

Referred to the Board of Revenue for remarks in continuation of G.O., dated 14th June 1892, Mis. No. 2820.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Salt, Abkári and Separate Revenue.

READ—again the following G.O., dated 4th November 1892, Mis. No. 4824, Revenue:—

Read—the following Proceedings of the Board of Revenue (Separate Revenue), dated 21st September 1892, Mis. No. 3646:—

Read—endorsement of Government, Revenue Department, dated 8th July 1892, No. 3175.

Reference on the above, dated 14th July 1892.

Referred to the Collector of Sea Customs, Madras, for very early report.

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Collector of Sea Customs, Madras, with enclosures to be returned.

Read—the following letter from W. P. AUSTIN, Esq., Collector of Sea Customs Madras, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, Madras, dated 30th August 1892, No. 1874-G.:—

I have the honour to acknowledge receipt of Board's Proceedings communicating the marginally-noted papers, and as both the references practically embrace the same question, I deal with them in one detailed report.

1. Proceedings, Mis. No. 2395 (Separate Revenue), dated 22nd June 1892, communicating G.O., No. 2820, Revenue, dated 14th idem, for report.
2. Proceedings reference on Government Register No. 709, dated 14th July 1892, communicating, for report, letter with enclosures from the Chairman, Chamber of Commerce, Madras.

2. The questions raised in the papers are—(*a*) To provide accommodation for bonded goods in that portion of the Custom House premises now utilized for storing dutiable goods pending clearance instead of building the proposed public warehouse on the site of the old iron yard.

(*b*) To convert that portion of the open free goods sheds of the Custom House adjoining the present dutiable sheds into a liquor yard for the storage of dutiable goods pending clearance for bond or home consumption, in lieu of the present iron yard proposed to be converted into a public warehouse.

(*c*) To make over the remaining free goods sheds of the Custom House to the Harbour Trust Board, who are to have the handling of all free goods as regards storage, custody and clearance, and at their discretion either to store them in these sheds or to deposit and deliver them from temporary sheds to be constructed by the Harbour Trust Board on the beach.

(*d*) To this effect a reduction of the Customs establishment and to save the cost of the proposed warehouse.

3. Before discussing these proposals, I would premise, by bringing to the notice of the Board, that a somewhat similar scheme, having for its aim the securing of the old iron yard (the site of the proposed warehouse) by the Harbour Trust Board was made by its Secretary in June last on the ground that it was required to effect a re-alignment of the Harbour Works Beach railway line in consequence of its present encroachment upon Municipal land which the Municipality now require to be restored for the Electric Tramway Company's lines. It appeared to me that there were other ways by which the re-alignment could be made without interfering with the site of the proposed warehouse (one of them being from a point in front of the Police Boat station in almost a direct line north-eastwards to join the main line on the east of the iron yard which might be effected at almost a nominal cost), and I was on the point of settling the matter accordingly when the references under reply were received.

4. I will now proceed to take up the points above mentioned and deal with them in their order—

(*a*) The conversion of the present liquor shed into a public warehouse. The following are among the most important objections to this proposal:—

1*st*—Want of storage space.

2*nd*—The cost of altering the building to adapt it to a public warehouse which is almost certain to approximate the amount estimated for the proposed new building on the site of the iron yard.

3*rd*—The probable danger of goods intended to be bonded or passing out of bond getting mixed up with those passing from the Custom House for home consumption and the risk involved in having a bonded warehouse accessible to pier coolies and parties frequenting the Custom House, which it will be, if located in, and forming part of the Custom House.

4*th*—The risk that bonders would naturally be unwilling to accept by bonding their spirits under the same roof and side by side with general cargo and inflammable materials of every description (to say nothing of combustibles so frequently brought into the Custom House by mistake), aware as many of them must be, that it has more than once happened that matches have been found packed with methylated spirits, varnish, &c., the contents of the case having been incorrectly declared, and that only recently fireworks had been found stowed away with general cargo, and declared as magnesium wire used in chemical experiments and magic. There are numerous other cases on record of incorrect declarations of contents of cases found on examination to contain dangerous substances which might be quoted.

5*th*—The legal responsibility devolving on Government in cases of accidents by fire to goods in bond.

6*th*—That while one of the objects in proposing the public warehouse was, it will be observed, to concentrate the work of the supervisor, so as to enable him to have bonded goods constantly under his eye to prevent losses by leakage, &c., he could not be expected to exercise anything more than a very superficial control over goods stowed away in limited space, while the work of picking out, sorting and clearing, would be increased tenfold.

5. As regards proposal (*b*), that is to provide for the storage of dutiable goods in the two sheds adjoining the present liquor shed in lieu of the space proposed to be given up for the warehouse, I would point out that the space thus provided would be inadequate, not to speak of the large expenditure on alterations and additions that would be necessary, and it is surprising that such a proposal should come from the Chairman of the Chamber of Commerce, who must be aware that only last year Government, at an outlay of about Rs. 13,000, gave increased accommodation (by adding a light shed), the want of which had been very keenly felt for the storage of dutiable goods. Even with this extra shed, the area of which is about half of the whole liquor yard, it has sometimes been found necessary to keep dutiable goods outside owing to want of space, and only recently more than 300 casks of beer had to be kept in the outer verandah of the Custom House for over three days until room was made for them inside by clearances. I am therefore decidedly of opinion that this proposal is by no means feasible.

6. Proposal (*c*) is nothing more than a suggestion to revert to the old system which continued up till November last with an additional scheme for the construction of sheds on the beach for the accommodation of foreign free goods, the effect of which would be to leave it entirely optional with cooly contractors and lower subordinates of the Harbour Trust Board to stow away cargo either inside the Custom House or in these sheds on the beach, a discretion which cannot fail to be hazardous to the revenue in the extreme. I would here call the Board's attention to my letter, No. 1448-G.,* dated 11th July 1891, which deals with this matter more specifically, as well as to the Advocate-General's opinion communicated with G.O., No. 2681, Revenue, dated 27th April 1889, and Board's Proceedings, No. 1679, Mis., dated 11th May 1889, which declared the arrangement then existing, which was exactly similar to the present proposal, viz., to make over the free goods sheds of the Custom House to the Trust for the storage of non-dutiable cargo, to be illegal. The proposal would further entail a loss to Government of about Rs. 15,500* annually in the shape of godown rent, which, under the existing practice, accrues to Government (*vide* details in the margin). This is the financial side of the question. I will now take up the other view of the case. Foreign free-goods, although not liable under the present Tariff to Customs duty, are still subject to the operations of the Sea Customs and Merchandise Marks Acts, &c., as regards scrutiny by this department, and if the disposal of such goods be left entirely in the hands of the Harbour Trust Board, as I make out the proposal of the Chamber of Commerce to imply, then the provisions of these enactments become a dead letter. To illustrate the results I need cite only a few instances of very recent occurrence, in one of which, notwithstanding Customs supervision, an attempt had been made to pass through the Customs House piece-goods of the value of about Rs. 12,000, which bore fraudulent trade marks and which have been forfeited to Government; another, where a case declared as containing hardware, was found, on examination, to contain six carbines, and a third in which a case, described as containing Japanese curios, was found to contain daggers, and two instances in which salt was found in cases declared as camphor from the "Straits." There have been other cases too numerous to detail in which dutiable articles have been found on examination concealed in cases declared as containing free goods only. The carrying out of recent orders relating to the more stringent examination of consignment of printed books, under the Copyright law, would moreover be rendered impossible, and particulars of registration, separate classification under the several heads and the correct valuation of the trade in these goods for statistical purposes—a subject on which the Government of India are most particular—would not be available in the absence of bills of entry being submitted to the Collector as required by the Customs law. If, however, the Chamber intends the delivery to be subject to a Customs pass, and considers this pass to be a mere matter of form, I would point out that it is not so and that the Chamber is under a serious misapprehension on this point. The goods, though free in that case, wherever they may be stored, whether inside or outside the Custom House, would still have to be dealt with under the several laws just as much as dutiable goods, excepting their liability to pay duty. I do not therefore see how the "dual control" as it is termed could be avoided, and it does not seem possible, without seriously staking the interests of Government, to alter existing arrangements in regard to the conservation of the storage of goods of this kind without disintegrating them as proposed, *i.e.*, a portion on the beach and a

* Disposed of in G.O., No. 963, Revenue, dated 14th October 1891, and printed in Board's Proceedings, No. 484 (Separate Revenue), dated 22nd idem.

* Total amount of godown rent realized for nine months from 1st November 1891 up to 31st July 1892 .. .. Rs. 14,425
Add probable average amount expected to be realized for the next three months .. .. Rs. 4,808 = Rs. 19,233

Deduct average annual collections on dutiable goods alone since 1884 when the rents on free goods were temporarily made over to the Harbour Trust Board.

	Rs.
1884-85	3,527
1885-86	1,649
1886-87	3,018
1887-88	3,748
1888-89	4,794
1889-90	4,634
1890-91	5,676

= Rs. 3,863

Net amount that would be lost from free goods .. Rs. 15,370

portion in the Custom House. Such a change is most certain to involve delay and inconvenience to the merchant in the transaction of his business; render the carrying out of the several enactments and rules more irksome; and entail additional cost on the State in the shape of substantial increase to the establishment on account of the work being diffused over separate premises at a distance from each other. There is the further evil of the chance of these goods being mixed up with and passed off as coasting cargo over which this department exercises no control beyond registering statistics from the shipping bills received from the ports of shipment, and the probability of Government revenue suffering by the facility thereby offered for smuggling dutiable articles. Besides the above objections the question as to the legality of the proposal arises here. Dutiable as well as free goods from foreign ports are landed at this port under section 83 of the Customs Act and remain in the custody of the Collector subject to a lien for freight, boat-hire and other charges due thereon, and unless agents of vessels are willing in future to land, under section 85 and absolve the Collector from recognizing such liens, and permit goods being stored in the sheds belonging to the Harbour Trust Board (whether in those handed over by Government to the Harbour Trust from the Custom House proper or in those proposed to be built by the latter on the beach), no change can be brought about in the practice, and if there was a change, it would be questionable as to whether it was not opposed to the Sea Customs law, as in neither case would the sheds be the Custom House. Then again if landing was done under section 85, the portion of the Custom House made over to the Trust for the storage of non-dutiable goods cannot be considered to be either a Custom House or a wharf or warehouse belonging to the Trust (*vide* Advocate-General's opinion above quoted), and the landing would therefore be contrary to the provisions of that section, and hence illegal. I would here mention, for the information of the Board, that the provisions of section 85 were, on a former occasion, extended * to this port, but were rendered a dead letter by the refusal of agents to act thereunder.

* *Vide* correspondence ending with Board's Proceedings, No. 930, dated 20th March 1885.

7. As directed I put myself in communication with Customs authorities not only of Bombay, but also of Calcutta in regard to the question under reference and beg to submit copies of their replies, from which I observe that goods are landed there under the provisions of section 85 and conveyed either to the Custom House or to the premises belonging to the respective Port Trusts, according as a vessel elects to land either in midstream, under cover of boat notes, or along side the Trusts' jetties. I am of opinion, therefore, that the circumstances of this port are not in any way yet similar to those of Calcutta or Bombay. We have no jetties here and vessels always land in midstream, in boats under cover of boat notes, under section 83, and our establishment, I find, was originally fixed with reference to carrying on the work at one fixed place of storage, and not at different places distributed over a large area and officered by large establishments as at Calcutta and Bombay. Even if agents are willing to land here under section 85, the disorder that is most certain to arise under the most ordinary circumstances, as for instance when two vessels are landing, would throw additional obstacles in the way of trade and facilities for clearing, consequent on the splitting up of particular cargoes and large consignments for the Custom House or the beach, and make the entertainment of a separate and special staff of officers to regulate matters inevitable.

8. As to the question (*d*) of reduction suggested by the Chamber of Commerce as being feasible by the introduction of the various proposals already dealt with, I am at a loss to know how this can be effected seeing that the establishment was cut down to its lowest at the reduction of 1882. I would refer the Board to the marginally-noted Proceedings from which it will be seen that the only reduction that was found feasible was that of four clerks costing Rs. 75 per mensem, who had special duties connected with foreign free goods, and to observe that since the resumption of the free goods yards of the Custom House under G.O., Nos. 2681, Revenue, dated 27th April 1889. No. 963, Revenue, dated 14th October 1891, the extra hands were not re-entertained, as I was about to provide for them in a general scheme which I had in view for

No. 1669, dated 24th July 1886.

re-organizing and strengthening the Custom House establishment, and which I intend to submit shortly. The subject of reduction of establishment was again moved by the Finance Committee in 1886, and the then Collector, Mr. McCartie, I.C.S., thoroughly overhauled the whole of the Custom House, looked into the work of each and every man and came to the conclusion that no further reduction was possible (*vide* his No. 1075, * dated 22nd June 1886). Since that date the trade of Madras has increased by leaps and bounds, and several new enactments affecting goods have been introduced without any corresponding assistance being applied for or sanctioned to cope with the work, and the establishment, which was considered sufficient on the reduction of 1882, certainly requires strengthening now, and instead of reduction an immediate increase will be an absolute necessity to carry on the duties imposed by the several Acts at the separate storage sheds proposed to be built outside the Custom House. A reference to the Calcutta and Bombay letters will show that separate establishments are being maintained there for these purposes, and they cannot be dispensed with here if the work is to be done similarly.

* Disposed of in Board's Proceedings, dated 24th July 1886, No. 1669.

9. The Chamber characterises its proposals as conducive to public convenience and economy. On the other hand, as I have already explained above, they would really lead to confusion and consequently delay and inconvenience. If the Chamber is really desirous of effecting *economy* and deprecate the existence of a *dual control* (and since it is clear, from what I have shown above, that the Customs law and other Imperial Acts cannot be overridden or set aside), the only suggestion I would make to attain these objects would be to entrust the collection of Harbour dues, &c., to the Custom House, the documents relating to which already contain the required data as to weight, quantity or value for levy of Harbour and other dues and which would therefore render a separate application for payment of those dues unnecessary and would certainly introduce economy in the establishment now being maintained by the public to deal with these two departments.

This can be done with an establishment at a cost considerably less in proportion to that now maintained by the Harbour Trust Board. I append figures showing the cost of establishment compared with the amount of collections of the two departments which will show a large disparity in the percentage of cost of collection.

For 1891-92—*Harbour Trust Board.*

Amount of collections.		Cost of collections.		Percentage.
	Rs.		Rs.	
Harbour dues imports	2,85,071	Establishment	(a) 43,432	About 17½
Do. exports	80,716	Overtime fees	5,487	
Godown, &c., rents	10,894	Other charges	13,458	
Cranage	149	Pensionary contributions	930	
Total ..	(a) 3,76,830	Total ..	66,307	

For 1891-92—*Sea Customs, Madras.*

Amount of collections.		Cost of collections.		Percentage.
	Rs.		Rs.	
Imports	11,41,888	Establishment	(c) 26,361	About 2½
Exports	183	Miscellaneous	362	
Godown rent for five months only ..	11,491	Municipal taxes	2,288	
Miscellaneous	1,751	Contingencies	857	
Total ..	(b) 11,55,313	Total ..	30,868	

Vide Comparative statement at page 7 of the Harbour Trust Board Administration Report for 1891-92.
If "porterage" receipts and charges are included, the cost would work out to 33 per cent.
(a) Exclusive of the salaries of the Chairman and the Secretary and fees to Members.
(b) Do. of Rs. 1,19,596, being the amount of port dues collections.
(c) Do. of the salaries of the Collector and the Deputy Collector.

I also annex a comparative statement of the cost of collection at Bombay, Kurrachee and Madras, which speaks for itself.

For the year 1890-91.

Custom ports.	Customs Revenue collections.	Cost of establishment excluding the salaries of Collectors, Assistant Collectors and Deputy Collectors.	Approximate percentage of cost.	Remarks.
	Rs.	Rs.		
Bombay	24,99,415	2,21,682	About 9	*Vide* page 10 of the Bombay Administration Report for 1890-91.
Kurrachee	8,44,138	42,120	,, 5	*Vide* Collector's letter, dated 9th August 1892, No. 1411.
Madras	11,62,207	25,400	,, 2½	

The establishment at this port was cut down to its present strength on the abolition of duties on piece-goods, &c., in 1882, and was not then considered too liberal though the revenue collections in the year immediately following dwindled down to Rs. 5,15,080. Since that period there have been new enactments brought into force as I have pointed out before (*vide* paragraph 8 *supra*) entailing additional work, and the revenue has more than doubled itself and risen to almost what it was before the abolition of duties, so that the present cost of collection is about 2½ per cent. and it has only been possible for the establishment, which is manifestly undermanned, to keep pace with the work by concentrating it.

10. In conclusion I would only point out what the proposals of the Chamber of Commerce would be in effect. They are—

1*st*—The making of a free gift of the iron yard to the Harbour Trust Board.

2*nd*—The outlay of about half a lakh of rupees or more to adapt the Custom House to a bonded warehouse and dutiable goods shed.

3*rd*—The loss of about Rs. 15,500 a year to Government in the shape of godown rent on free goods.

4*th*—The loss of warehouse rent from the building proposed to be constructed on the site of the iron yard which would, in the course of a few years, recoup the outlay.

5*th*—The burden of an increased establishment for carrying on operations under the Customs and Merchandise Marks Act, &c., in consequence of goods being stored in more sheds than one and apart from each other.

6*th*—Additional cost of guarding and passing out goods at more gates than are now in use, which any change in the system of storage must necessarily entail.

7*th*—An addition to the establishment of the Harbour Trust Board to supervise operations and collect godown rent and other dues.

8*th*—And last, though not least, divided responsibility with all its concurrent evils, defective guarding and inevitable loss to the revenue.

11. The Chamber's letter with its enclosures is herewith returned.

Resolution—dated 21st September 1892, Mis. No. 3646.

The Collector's letter read above is submitted to Government with reference to G.O., No. 2820, Mis., dated 14th June 1822, Revenue, and endorsement of Government, No. 3175, dated 8th July 1892.

2. The Collector's report is complete and exhaustive and demonstrates the impossibility of the proposals made by the Chamber of Commerce. These proposals are briefly the following :—

(1) To convert a portion of the Custom House into a bonded warehouse.

(2) To store dutiable goods, thus excluded from the Custom House, in part of the sheds at present used for free foreign goods.

(3) To leave the handling and disposal of free foreign goods to the Harbour Trust Board which would accommodate them partly in the present free goods shed and partly in further open sheds to be constructed by them on the beach.

(4) By the above measures to enable a reduction of the Customs establishment to be carried out.

3. Each of these proposals is carefully discussed and disposed of in detail by the Collector.

Proposal (1) he shows to be impracticable on account of want of space in the Customs House and to be extravagant from the necessary expense of altering the building. It further involves danger to the revenue from the accidental (or other) mixing of free with dutiable goods, which must certainly occur, as well as the risk of fire which would be inevitable from the proximity of bonded spirits to the explosive and inflammable goods which, as shown by the Collector, often find their way into the Customs House. For loss caused by fire so occurring Government would be responsible. Finally the work of the supervisor, which the proposed establishment of a public warehouse was intended to concentrate and expedite, would by the Chamber's plan be, on the contrary, hampered and increased.

4. Proposal (2) is met at the outset by the objection of want of space, which, even at present, is insufficient and is shown to involve heavy expense in the necessary adaptation of the buildings.

5. Proposal (3) involves what has already been declared to be an illegality. If carried out, moreover, it would either do away with the scrutiny by the Customs of free goods, which is at present necessary under the Merchandise Marks and Customs Acts, and which is by no means an empty formality, thus rendering these Acts a dead letter, or it should involve an expensive increase of establishment to enable that scrutiny to be carried out. It would further afford immense opportunity for smuggling.

The Collector also shows that so long as goods are landed under section 83 of the Customs Act, as is invariably the ca[illegible] at Madras, it is necessary that they should remain under the control of the Collector. Section 85 has, it may be remarked, been extended to Madras, but was rendered inoperative by the refusal of Agents to land under it. The cases of Calcutta and Bombay are not parallel, the circumstances and natural features of those ports being so entirely different from those of Madras.

6. Proposal (4) is to reduce the Customs establishment on account of the saving of labour to be effected by the above measures. But, as already remarked, the above proposals necessitate, on the contrary, an increase of establishment, and, even if they did not, the Customs strength has already been cut down to its lowest possible limit, and it will doubtless soon be necessary to increase it. There is no economy in the Chamber's proposals, and the Harbour Trust Board is, judging from the present enormous cost of its administration, not a body from which advance in the direction of economy is to be looked for.

The cost of Customs collections at Madras is proportionately just half of the same at Kurrachee, and a little more than a quarter of that at Bombay.

7. Briefly the Board has no hesitation in condemning the proposals of the Chamber of Commerce as preposterous. They would endanger the revenue, increase expenditure and cause much trouble and delay to all concerned. They further involve an illegality which renders their acceptance impossible.

8. As an alternative to the scheme approved in G.O., dated 25th September 1891, No. 912, they are out of the question, and, as the Board is well aware that the present system of widely scattered private warehouses involves much danger to the

1178/13

revenue, it now begs to request that the plan and estimate forwarded with Board's Proceedings, dated 14th May 1892, No. 1826, may be sanctioned and the work put in hand as soon as may be. The Board would remark that interest on the expenditure involved is certain to be fully realized and the whole outlay gradually recouped by receipts in the shape of rents for the use of the warehouse.

(A true Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with enclosures to Government Register No. 709.

,, Collector of Sea Customs, Madras.

Order—dated 4th November 1892, Mis. No. 4824, Revenue.

Now that Act I of 1892 (Madras) gives the Harbour Trust Board power to make bye-laws for the reception, removal and porterage of goods brought within its premises and for the exclusive control of these operations by it or persons employed by it, the Government considers that the difficulties pointed out by the Board may be obviated by putting section 85 of the Sea Customs Act in force at Madras if the Agents of the Steamer companies will agree to employ the Harbour Trust Board as their Agents in the matter of landing cargo under that section. The Harbour Trust Board should in that case construct on the beach three large sheds, placed side by side, parallel to the line of the shore and connected by railways with the pier, and the Government will then be prepared to declare the sheds under section 11, clause (*f*) of the Sea Customs Act to be included within the limits of the Custom House, and under clause (*c*) of the same section to be wharfs for landing and shipping particular classes of goods. The sheds should be devoted to the reception of (1) *dutiable goods*, (2) *free foreign goods*, and (3) *goods from coasting ports*, respectively, and should be limited to all goods other than wines and spirits, explosives and combustibles. Railings should be put up round the sheds with strong gates so that the premises could be securely locked up. The *whole* of the Custom House yard could then be turned into a bonded warehouse.

2. The sheds should of course be open to the Customs officers for inspection of goods at all times and the dutiable goods should be under the joint custody of the Harbour Trust Board and the Collector.

3. The Board of Revenue is requested to ascertain whether this plan will be accepted by the Harbour Trust Board and the Shipping Agencies.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Salt, Abkári and Separate Revenue.

READ—also the following Proceedings of the Board of Revenue (Separate Revenue), dated 16th January 1893, Mis. No. 161 :—

Read—also the following letter from W. P. AUSTIN, Esq., Collector of Sea Customs, Madras, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 23rd December 1892, No. 2575-G. :—

I have the honour to acknowledge receipt of Board's Proceedings, Mis. No. 4363, dated 18th ultimo, communicating G.O., Mis. No. 4824, Revenue, dated 4th idem, suggesting that the difficulties pointed out by the Board in its Proceedings, Mis. No. 3646, dated 21st September last, may be obviated by putting section 85 of the Sea Customs Act in force at Madras if the Agents of the Steam-ship Companies

would agree to employ the Harbour Trust Board as their Agents in the matter of landing cargoes under that section, and in reply beg to state that as the whole question hinges on the willingness or otherwise of Steamer Agents to employ the Harbour Trust Board as their Agents for landing under the section quoted, a reference was made to those * representing the owners of all the regular liners, calling at this port, inviting an expression of their views in the matter. I enclose, for the information of the Board and Government, extracts from their replies from which it will be observed that they are unanimously averse to entrust their landing operations to any body outside their control for reasons urged by them. In these circumstances, as the solution proposed by Government does not find favour with those most concerned, and as the difficulties already pointed out as existing in the way of introducing the original proposals of the Chamber of Commerce will, in consequence, still exist, I think it is needless for me to add anything further in the matter.

* Messrs. Arbuthnot and Co. representing the P. and O. and "Hansa" Lines of steamers.
Messrs. Gordon, Woodroffe and Co. representing the "Clan" and "Hamburg," Calcutta Lines.
Messrs. Binny and Co. representing the "B. I." and "Austro-Hungarian" Lines.

Resolution—dated 16th January 1893, Mis. No. 161.

Submitted to Government with reference to G.O., Revenue Department, dated 4th November 1892, Mis. No. 4824.

2. The Collector reports that the Agents of all the regular liners are unanimously opposed to the proposal to appoint the Harbour Trust Board their landing Agents under section 85, and submits copies of replies of Messrs. Arbuthnot and Co., Messrs. Binny and Co., and Messrs. Gordon, Woodroffe and Co., as the Agents of the P. and O., Hansa, B.I.S.N. and other Steam-ship Companies to his reference on the subject.

(True Copies and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
" Collector of Sea Customs, Madras. with enclosures in original.

ORDER—dated 28th February 1893, No. 201, Revenue.

Separate Revenue, No. 38.
Customs.

The plan and estimates for the construction of a public warehouse which were submitted by the Board with its Resolution, dated 14th May 189:, No. 1826, are approved and transferred to the Public Works Department.

(True Extract.)

Ag. Secretary to Government.

To the Public Works Department, with plan and estimates.
" the Marine Department.
" the Board of Revenue (Separate Revenue).
" the Chamber of Commerce.

Exd. C. M. Brisson.

55 Copies.

P. W. CURRENT No. 2769

Govt. of {1893} Madras.

REVENUE.

No. 2766 w of 21-10-91

1555-C

Issued

Recd. 22.3.93 Encl. 5 (2 plan)

G.O., 28th February 1893, No. 201.

FEBRUARY.

Public bonded warehouse.

The plan and estimates for the construction of a — for the Madras Customs House, approved and transferred to the Public Works Department.

23-III-93

6/4 28.4.93

1178/15

1178

Public Works Department.

Current No. 2769

Letter No. 201

Dated 28th February 1893

From the Revenue Department

Secretary

TECHNICAL NOTE. B 54

Name of Work Constructing a Public bonded warehouse for the Madras Customs house

Amount of Estimate, Rs. 43657

PARTICULARS OF ESTIMATE.

Main Building		Rs.	40610
Subsidiary Buildings		,,	
Contingencies	5%	,,	2031
Petty Supervision	2½%	,,	1016
Land compensation		,,	
Total Rupees			43657

PARTICULARS OF CONSTRUCTION.

Surface soil } not mentioned.
Sub soil }

Foundations are prepared the trench 6 feet deep the lower 3 feet the concrete & the upper 3 feet built in footings of stock bricks in chunam.

Basement is the raised 18 inches high & built of stock bricks in chunam

Walls are the raised 15.6" high, the outer walls are the built of Chingleput grain bricks & the interior walls of stock bricks in chunam with arch work over doors &c.

Plastering or Pointing the interior faces are to be plastered with 2 coats of chunam & the exterior pointed black except the base = ment which is to be plastered with cement.

Flooring = is to be 3½" asphalte laid over 9" of cement concrete

Roofing = to be terraced with bricks on edge & supported on tiles joists & wrought steel girders

Doors and Windows are to be of the description noted in the estimate.

Roof timbers are to be of teakwood & woodrolfo & country deal

Scantlings are correct.

Rates are fair

The plinth area of the main building is 14,226 square feet, and the cost per square foot will be Rs. 2-3-8.

The plans and estimates have been countersigned by the Collector Sea Customs and approved in the Revenue Department.

Department.

REMARKS.

This estimate is framed with reference to G.O. No. 2966 dated 21st Oct 1891. It provides for constructing a Public warehouse for the Madras Customs house on the site of the old iron yard at Madras.

The proposed building with measurements 300 × 70' on the exterior will be raised on a basement of 18 inches high. It will contain 2 blocks of godowns with 3 compartments each & with a passage 9 feet wide between the blocks, running the whole length of the building as per plan.

The blocks will be subdivided by iron grated partitions giving the following areas of accommodation.

		Sq ft
Ground bonded store	64 5/12 × 27·2" =	1751
	U.f.	1751
Bonding room	32·1¾" × 27·2" =	873
Office room	21·4½" × 27·2" =	581
Store rooms	8 × 21·4½" × 27·2" =	4646
do	9 × 10·7¼" × 27·2" =	2590
Total area Sq ft		10441

The Collector of Sea Customs in para 1 & 5 of his letter No. 895 G. enclosed in G.O. No. 201 dated 28th Feby 1893, Revenue, states that the proposed area for storage is sufficient & suggests a slight deviation in the plans viz. that the entrance through the passage be closed leaving only one entrance on the western side leading into the bonding room & that the Office be held in the bonding room instead of a special office room as designed but finds in the Rev. Dept merely expression of the plans & estimate without any comment on the deviations proposed.

The rents to be charged for the Public warehouse will be as follows:-

Capital cost as estimated	Rs 43,657
Tools & Plant Rs. at 10%	4366
Cost of site	---
Total	Rs 48023

4% on capital Rs 48023 towards interest ⅓	Rs 1920·92
3% on Rs 43,657 for repairs	1309·71
10% on Rs 1309·71 for Tools & plant	130·97
Total rent per annum	Rs 3361·60
— do — per measure	280·13

Or say Rs 280 per measure for 12,311 sq ft floor area including the passage & the proportionate rent for storage per sq ft. will be 4·4 pies per measure but on the passage & Store room will not be charged as rent for storage

2-IV-93

No. 1178. Wd/28 April 1893

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

1178/16

READ the following

Print/Proc. in the Rev. Dept. No. 201 d/ 28th February 1893.

The estimate, amounting to Rs. 43657, for constructing a public warehouse at Madras, is sanctioned for execution when funds are available.

W. 25 Apr.

2- His sanction has been registered as Provisional No. 12 W of 1893-94 and classified as Civil Buildings. Original Works.

Note It is proposed to place this G.O. on the Editor's table

DESPATCHED
9 MAY. 93

To
The C.A. to Govt
with plans & estimate (3)
" Exam. P.W. Accts.
" Rev. Dept.
" Marine Dept.
" Editor's table

10.4.93

C№ 2769

Govt. of {1893} Madras.
PUBLIC WORKS.

Recd. Encl.

G.O. 28 apt 1893, No. 11784.

Public warehouse
at Madras

Estimate of Rs 43,657
for constructing a —
sanctioned for
execution when funds
are available.

1087

J.C 28/4