M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1097 Press ~~Mis.~~

28-29

Dated 3-7- 1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 3rd July 1860.

No. 28. Read the following letter from W. GREY, Esq., Secretary to the Government of India, to J. D. BOURDILLON, Esq., Secretary to the Government of Fort Saint George, dated Fort William, 20th June 1860, No. 1,293:—

To Secretary Government, Madras, No. 550, *dated 21st March* 1859.
From Secretary Government, Madras, No. 774, *dated 11th June* 1859.

1. Adverting to the correspondence noted on the margin, I am directed to state for the information of His Excellency the Governor in Council of Madras, that the mode of imposing a Tax on native-grown Tobacco which it has appeared to the Government of India on the whole most advisable to adopt, is that of levying a special License duty on the sale of Tobacco.

2. This decision was communicated to the Legislative Council in the report of the Select Committee on the Licensing Bill presented on the 2nd instant; and that Bill, as amended, contains a Clause requiring every person dealing in Tobacco to take out such License as is directed in the Schedule annexed to the Bill.

3. This mode of raising a revenue from Tobacco has been adopted in preference to any of the other plans which have been discussed, as being at once the least objectionable, and the most simple in its collection. But as it is the only form of Tax upon the native-grown Tobacco which is now contemplated, it is clear that, in order to render it profitable, the License must be fixed at the highest amount which can be imposed without endangering the suppression of the trade. The accompanying Memorandum gives some information regarding the growth and preparation, and sale of Tobacco in Bengal, and it contains the opinion—formed after extensive communication with Natives—of one of the most experienced Abkari Officers in this Presidency as to the rates which may safely be fixed for Licenses to sell Tobacco.

4. I am desired to request that His Excellency in Council after consulting with those Officers whose information on the subject he may think most to be relied upon, will express his opinion fully as to the best form of imposing this License duty in the Madras Presidency, the rates which may be prudently fixed, and particularly whether different rates should be applied to dealers differently circumstanced, as for example dealers in towns, and dealers in villages, or otherwise.

5. A Statement accompanies this letter, showing the fees which are at present levied in this Presidency for permission to sell the several classes of wines, spirits, and drugs most commonly consumed, and these License fees, it must be borne in mind, are over and above the duty, Customs, or Excise, which is separately levied on the several articles. A copy of the revised Licensing Bill above referred to in the 2nd paragraph is also forwarded.

6. I am instructed to convey the particular request of the Governor General in Council that the *earliest possible* reply may be made to this communication.

No. 29. ORDER THEREON, 3rd July 1860, No. 1,097.

Ordered to be referred to the Board of Revenue for careful consideration and early report.

(Signed) J. D. BOURDILLON,
Secretary to Government.

[The amendments in the Bill are printed in italics. The words in the margin are those proposed to be omitted.]

AMENDED BILL.

A

BILL

FOR

The Licensing of Arts, Trades, and Professions.

WHEREAS it is expedient to provide for the Licensing of Arts, Trades, and Professions[1] *and to provide for a separate license for dealers in Tobacco* in India, and to impose a tax on the grant of such Licenses ; It is enacted as follows :—

[1] in the British Territories

Preamble.

I. *Section V Regulation I.* 1816 *of the Madras Code* (*for declaring the contributions hitherto paid in the Province of Tanjore on account of the Cavelly Police appropriable to the support of the new Police, established or to be established in that Province ; for regulating the collection and assessment of those contributions, and for extending and modifying the house tax hitherto collected for Police purposes in the Province aforesaid*), *and so much of Clause* 1 *of the said Regulation as requires the Collector of Land Revenue to levy and receive the house tax ~~and provides for the recovery of the arrears of such tax~~*, Regulation IV. 1818 of the [2]*same* Code (*prescribing Rules for the assessment and collection of the Veesabuddy or Tax upon the profits of trade in the Provinces known by the appellation of the Ceded Dis-*

Regulations repealed.

Section VI

[2] Madras

tricts or the Zillahs of Bellary and Cuddapah), and Regulation V. 1832 of the same Code (*declaratory of the liability of persons exercising certain arts, trades, and professions to the Mohturfa Tax*)[1] *shall be* repealed *from and after the day of except as to any tax which may then remain due and payable under the said Regulations.*

[1] are hereby

II. From and after the *said* day of every person who shall[2] *carry on* any lawful art, trade, or profession *as hereinafter described*, shall be required to take out such license as is [3]*in Schedule A to this Act annexed* directed, *namely* :—

License to carry on art, trade, or profession.

[2] exercise

[3] by this Act

*III. For the purposes of this Act the following shall be deemed to be persons exercising an art or trade, namely :

[4] exercise

*Every person who shall[4] *carry on* any art or trade having for its object the procurement of gain to such person :

[5] exercise

Every Company or Association or body of persons who shall[5] *carry on* any art or trade as aforesaid whether constituted a Company by Act of Parliament, Royal Charter, Letters Patent, or Act of the Legislative Council of India ; or constituted or regulated by deed of settlement or other instrument :

[6] exercise

Every partnership of persons who shall[6] *carry on* any art or trade for the procurement of gain to such partnership :

Every practising Barrister, Attorney, Vakeel, and Mooktear ; every Member of any College of Physicians or College of Surgeons, and every Medical Graduate of any University or College, not being in Her Majesty's Army or in Her Majesty's Indian Army ; every Architect ; every Civil Engineer.

III. *From and after the said* *every person dealing in Tobacco shall also be required to take out such license as is in Schedule B to this Act annexed directed.*

License for dealing in Tobacco.

[2] A

IV. *Every* [1]license under this Act shall be granted by the Collector of Land Revenue of the District or place in which the person requiring such license shall[2] *carry on* his art, trade, or profession, *or shall deal in Tobacco*, or by such other Officer as the *local* Government shall appoint or authorize in that behalf. If the person requiring such license shall[3] *carry on* his art, trade, or profession *or shall deal in Tobacco* in more than one District or place, the license shall be granted by the Collector or other authorized Officer of the District or place in which the chief office or place of business of such person is situate ; but if the art, trade, or profession *or the dealing in Tobacco* so carried on at any one District or place be distinct from and not necessarily from its nature connected with that carried on at any other District or place by the same person, then a separate license shall be chargeable in each District or place in which such separate art, trade, or profession *or such dealing in Tobacco* is so carried on.

Grant of license.

[3] exercise

[4] There shall be specified in [5] to be

V. [4]Every license[5] granted under this Act *shall specify* the date of the grant thereof, the true name of the person to whom the license is granted, *the art, trade, or profession of such person, or that such License is granted for dealing in Tobacco*, the sum paid for such license, and the place or places where

Particulars to be specified in the license.

such person shall[1] *carry on* or intend to[2] *carry on such* art, trade, or profession *or so to deal in Tobacco, and no license granted under this Act shall be transferable.*

VI. Every license which shall be granted under this Act shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of 186 shall expire on that day; and every such license which shall be granted upon or at any time after that day shall expire on the 1st day of next after the day of the granting thereof.

Commencement and expiration of license.

VII. Every person to whom[3] a license shall be granted *under this Act* and who shall be desirous of continuing to[4] *carry on* his art, trade, or profession *or to deal in Tobacco* after the expiration thereof, shall take out a fresh license for that purpose for the following year, *within fifteen days after the commencement of that year,* to expire on the day appointed in the last preceding Section, and shall *in like manner* renew the same from year to year, so long as he shall desire to continue such art, trade, or profession, *or to deal in Tobacco; and every such person shall give notice in writing twenty one days at least before the expiration of the current license to him granted of his intention to renew the same to the Collector or other Officer authorized as aforesaid of the district or place where such art, trade, or profession, or such dealing in Tobacco is to be carried on.*

Renewal of license.

[1] exercise

[2] exercise his

[3] any such

[4] exercise

VIII. Upon all licenses to be granted under this Act there shall be paid by the persons to whom such licenses are granted the several annual sums[1] *in the Schedules to this Act annexed.*

Annual sums payable upon licenses.

[1] hereinafter mentioned (that is to say),

If the person shall be an artizan ..	1 Re a year.
If a petty retail dealer of Class II ...	2 Rs. a year.
If a retail trader of Class I or a small manufacturer for retail sale only ..	4 Rs. a year.
If a wholesale trader, banker, manufacturer for retail and wholesale, or a member of a profession ...	10 Rs. a year.

IX. The Collector or other Officer authorized as aforesaid shall, subject to the provisions of Section of this Act, determine under what class every person to whom a License is granted shall be assessed, *and shall have authority to exempt from payment of the License Duty hereby imposed, any person of whose inability to pay for the same he may be satisfied, and the person so exempted shall not be liable to take out any license under this Act.*

Collector to determine the class under which a person shall be assessed.

Power of Collector to exempt.

X. On or before the day of in every year, the Collector or other Officer authorized as aforesaid shall prepare a list of the persons requiring to be licensed under this Act, which list shall state the art, trade, or profession of each of the persons therein named, *or that such person is dealing in Tobacco,* the class under which he shall be assessed, and the tax payable in respect of his license, and such list shall be filed in the Office of such Collector or other Officer as aforesaid.

List to be prepared and published.

XI. After the said day of if any person[2] *carry on* his art, trade, or profession *or deal in Tobacco* without having taken out a license as required by this Act, he shall be liable on conviction before a Magistrate to a penalty not exceeding ten times the amount which

Penalty for not taking out a license.

[2] exercise

in the judgment of the Magistrate would have been payable by such person in respect of a license duly taken out as aforesaid.

XII. No person required by this Act to take out a license shall be allowed to recover in any judicial suit or proceeding any money, debt, or charge claimed by him in respect of the art, trade, or profession[1] *or dealing in Tobacco carried on* by him after the passing of this Act, unless such person shall, if required, prove to the satisfaction of the Judge or when the Officer presiding at the trial, that at the time when the contract was entered into he had duly obtained a license in conformity with this Act.

Persons who have not taken out a license shall not recover in suits for trade debts, &c.

[1] exercised

XIII. The Collector or other Officer authorized as aforesaid may at all reasonable times require persons liable under this Act to take out licenses to produce the same, and any such person who shall when so required neglect or refuse without reasonable excuse [2] to produce and show his license when required so to do,[3] shall on conviction before a Magistrate be liable to a penalty not exceeding[4] *fifty* Rupees.

License to be produced on demand.

[2] Any person required by this Act to take out a license, who shall without reasonable excuse neglect or refuse

[3] by an Officer duly empowered to make such requisition by the Collector or other Officer authorized as aforesid,

[4] one hundred

XIV. All offences under this Act made punishable by any penalty may be prosecuted summarily before a Magistrate or any person exercising the powers of a Magistrate. The provisions of Act XIII of 1856 relating to the adjudication of fines and penalties and the enforcing payment thereof, shall apply to penalties imposed under this Act in the Towns of Calcutta, Madras, and Bombay.

Adjudication of offences and recovery of penalties.

XV. Nothing in this Act shall be deemed to apply to any ryot or cultivator of land or *to any* agricultural menial *or village servant.*

Act not to apply to ryots or agricultural menials.

XVI. Nothing in this Act shall be construed to alter or affect the provisions of any other Law or Regulation relating to licenses.

Saving of other Laws relating to licenses.

XVII. This Act shall not take effect or have operation within the Settlement of Prince of Wales' Island, Singapore, and Malacca.

XVII. It shall be lawful for the Governer-General of India in Council from time to time to make rules for the guidance of Officers in matters connected with the enforcement of this Act, provided such rules are not inconsistent with any of the provisions herein contained.

Governor General in Council empowered to make rules.

XVIII. It shall be lawful for the Governor-General of India in Council to postpone for such period as he shall deem necessary the time for this Act to come into operation in any part of India.

Governor General in Council empowered to postpone operation of Act in any part of India.

XIX. The word "India" in this Act shall mean the territories which are or may become vested in Her Majesty by the Statute 21 *and* 22 *Vic. c.* 106 *entitled "An Act for the better Government of India."*

Interpretation.

SCHEDULE A.

Every Artisan	1	*Re. yearly.*
Every petty dealer or trader of Class II ...	2	*Rs. yearly.*
Every retail dealer or trader of Class I or small manufacturer for retail only ...	4	*Rs. yearly.*
Every wholesale dealer, trader, banker, manufacturer for wholesale or retail, and every member af a profession ...	10	*Rs. yearly.*

SCHEDULE B.

Every petty dealer in Tobacco in a village ...		*Rs. yearly.*
Every other dealer in Tobacco in a village ...		*Rs. yearly.*
Every petty dealer in Tobacco in a Town ...		*Rs. yearly.*
Every other dealer in Tobacco in a Town ...		*Rs. yearly.*

J. WILSON,

H. B. HARINGTON,

H. FORBES.

Legislative Council of India.

Licensing of Arts, Trades, and Professions.

A

BILL

FOR

The Licensing of Arts, Trades, and Professions.

As amended by the Select Committee, and presented with their Report to the Council on the 2nd June 1860.

Price 5 *Annas.*

PRINTED AT THE ALBION PRESS.

To

THE HONORABLE

THE LEGISLATIVE COUNCIL.

We, the undersigned, the majority of the Members of the Select Committee appointed to consider the Bill "for the licensing of Arts, Trades, and Professions," have the honor to report that we have considered its provisions and the Petitions relating to it that have been presented to the Council. We have also considered a communication from the Madras Board of Revenue, dated 21st April 1860.

We have added to the Bill an enumeration of the professions for which a license must be taken out, and a provision for a special license in the case of Tobacco dealers. We have also provided that the Collectors shall have the power of remission in the case of the poorest classes of persons liable to take out licenses under the Act.

J. WILSON,

H. B. HARINGTON,

H. FORBES.

The 2nd June 1860.

Legislative Council of India.

Licensing of Arts, Trades, and Professions.

Report of the Select Committee on the Bill for the licensing of Arts, Trades, and Professions.

R 1328/60.

Presented to the Council on the 2nd June 1860.

In No. 3242 of 1860

Price 1 *Anna*.

PRINTED AT THE ALBION PRESS.

[The amendments in the Bill are printed in italics. The words in the margin are those proposed to be omitted.]

AMENDED BILL.

A

BILL

FOR

The Licensing of Arts, Trades, and Professions.

WHEREAS it is expedient to provide for the Licensing of Arts, Trades, and Professions[1] *and to provide for a separate license for dealers in Tobacco* in India, and to impose a tax on the grant of such Licenses; It is enacted as follows:—

[1] in the British Territories

Preamble.

Regulations repealed.

I. *Section V Regulation I.* 1816 *of the Madras Code (for declaring the contributions hitherto paid in the Province of Tanjore on account of the Cavelly Police appropriable to the support of the new Police, established or to be established in that Province; for regulating the collection and assessment of those contributions, and for extending and modifying the house tax hitherto collected for Police purposes in the Province aforesaid), and so much of Clause* 1 *of the said Regulation as requires the Collector of Land Revenue to levy and receive the house tax and provides for the recovery of the arrears of such tax,* Regulation IV. 1818 of the [2]*same* Code (*prescribing Rules for the assessment and collection of the Veesabuddy or Tax upon the profits of trade in the Provinces known by the appellation of the Ceded Dis-*

[2] Madras.

tricts or the Zillahs of Bellary and Cuddapah), and Regulation V. 1832 of the same Code (*declaratory of the liability of persons exercising certain arts, trades, and professions to the Mohturfa Tax*)[1] *shall be* repealed *from and after the day of except as to any tax which may then remain due and payable under the said Regulations.*

[1]are hereby

II. From and after the *said* day of every person who shall[2] *carry on* any lawful art, trade, or profession *as hereinafter described*, shall be required to take out such license as is [3]*in Schedule A to this Act annexed* directed, *namely* :—

License to carry on art, trade, or profession.

[2]exercise

[3]by this Act

*Every person who shall[4] *carry on* any art or trade having for its object the procurement of gain to such person :

*III. For the purposes of this Act the following shall be deemed to be persons exercising an art or trade, namely :

[4]exercise

Every Company or Association or body of persons who shall[4] *carry on* any art or trade as aforesaid whether constituted a Company by Act of Parliament, Royal Charter, Letters Patent, or Act of the Legislative Council of India ; or constituted or regulated by deed of settlement or other instrument :

[4]exercise

Every partnership of persons who shall[4] *carry on* any art or trade for the procurement of gain to such partnership :

Every practising Barrister, Attorney, Vakeel, and Mooktear ; every Member of any College of Physicians or College of Surgeons, and every Medical Graduate of any University or College, not being in Her Majesty's Army or in Her Majesty's Indian Army ; every Architect ; every Civil Engineer.

III. *From and after the said* every person dealing in Tobacco shall also be required to take out such license as is in Schedule B to this Act annexed directed.

License for dealing in Tobacco.

IV. *Every* [1]license under this Act shall be granted by the Collector of Land Revenue of the District or place in which the person requiring such license shall[2] *carry on* his art, trade, or profession, *or shall deal in Tobacco*, or by such other Officer as the *local* Government shall appoint or authorize in that behalf. If the person requiring such license shall[3] *carry on* his art, trade, or profession *or shall deal in Tobacco* in more than one District or place, the license shall be granted by the Collector or other authorized Officer of the District or place in which the chief office or place of business of such person is situate ; but if the art, trade, or profession *or the dealing in Tobacco* so carried on at any one District or place be distinct from and not necessarily from its nature connected with that carried on at any other District or place by the same person, then a separate license shall be chargeable in each District or place in which such separate art, trade, or profession *or such dealing in Tobacco* is so carried on.

Grant of license.

[1]A

[2]exercise

[3]exercise

V. [1]Every license[2] granted under this Act *shall specify* the date of the grant thereof, the true name of the person to whom the license is granted, *the art, trade, or profession of such person, or that such License is granted for dealing in Tobacco*, the sum paid for such license, and the place or places where

Particulars to be specified in the license.

[1]There shall be specified in

[2]to be

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such person shall[1] *carry on* or intend to[2] *carry on such* art, trade, or profession *or so to deal in Tobacco, and no license granted under this Act shall be transferable.*

VI. Every license which shall be granted under this Act shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of 186 shall expire on that day; and every such license which shall be granted upon or at any time after that day shall expire on the 1st day of next after the day of the granting thereof.

Commencement and expiration of license.

[3]any such

VII. Every person to whom[3] a license shall be granted *under this Act* and who shall be desirous of continuing to[4] *carry on* his art, trade, or profession *or to deal in Tobacco* after the expiration thereof, shall take out a fresh license for that purpose for the following year, *within fifteen days after the commencement of that year,* to expire on the day appointed in the last preceding Section, and shall *in like manner* renew the same from year to year, so long as he shall desire to continue such art, trade, or profession, *or to deal in Tobacco; and every such person shall give notice in writing twenty one days at least before the expiration of the current license to him granted of his intention to renew the same to the Collector or other Officer authorized as aforesaid of the district or place where such art, trade, or profession, or such dealing in Tobacco is to be carried on.*

Renewal of license.

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[1]hereinafter mentioned (that is to say),

If the person shall be an artizan	1 Re a year.
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If a retail trader of Claas I or a small manufacturer for retail sale only	4 Rs. a year.
If a wholesale trader, banker, manufacturer for retail and wholesale, or a member of a profession	10 Rs. a year.

VIII. Upon all licenses to be granted under this Act there shall be paid by the persons to whom such licenses are granted the several annual sums[1] *in the Schedules to this Act annexed.*

Annual sums payable upon licenses.

IX. The Collector or other Officer authorized as aforesaid shall, subject to the provisions of Section of this Act, determine under what class every person to whom a License is granted shall be assessed, *and shall have authority to exempt from payment of the License Duty hereby imposed, any person of whose inability to pay for the same he may be satisfied, and the person so exempted shall not be liable to take out any license under this Act.*

Collector to determine the class under which a person shall be assessed.

Power of Collector to exempt.

X. On or before the day of in every year, the Collector or other Officer authorized as aforesaid shall prepare a list of the persons requiring to be licensed under this Act, which list shall state the art, trade, or profession of each of the persons therein named, *or that such person is dealing in Tobacco,* the class under which he shall be assessed, and the tax payable in respect of his license, and such list shall be filed in the Office of such Collector or other Officer as aforesaid.

List to be prepared and published.

[2]exercise

XI. After the said day of if any person[2] *carry on* his art, trade, or profession *or deal in Tobacco* without having taken out a license as required by this Act, he shall be liable on conviction before a Magistrate to a penalty not exceeding ten times the amount which

Penalty for not taking out a license.

in the judgment of the Magistrate would have been payable by such person in respect of a license duly taken out as aforesaid.

XII. No person required by this Act to take out a license shall be allowed to recover in any judicial suit or proceeding any money, debt, or charge claimed by him in respect of the art, trade, or profession[1] *or dealing in Tobacco carried on* by him after the passing of this Act, unless such person shall, if required, prove to the satisfaction of the Judge or when the Officer presiding at the trial, that at the time when the contract was entered into he had duly obtained a license in conformity with this Act.

Persons who have not taken out a license shall not recover in suits for trade debts, &c.

[1]exercised

XIII. The Collector or other Officer authorized as aforesaid may at all reasonable times require persons liable under this Act to take out licenses to produce the same, and any such person who shall when so required neglect or refuse without reasonable excuse [2]to produce and show his license when required so to do,[3] shall on conviction before a Magistrate be liable to a penalty not exceeding[4] *fifty* Rupees.

License to be produced on demand.

[2]Any person required by this Act to take out a license, who shall without reasonable excuse neglect or refuse

[3]by an Officer duly empowered to make such requisition by the Collector or other Officer authorized as aforesaid,

[4]one hundred

XIV. All offences under this Act made punishable by any penalty may be prosecuted summarily before a Magistrate or any person exercising the powers of a Magistrate. The provisions of Act XIII of 1856 relating to the adjudication of fines and penalties and the enforcing payment thereof, shall apply to penalties imposed under this Act in the Towns of Calcutta, Madras, and Bombay.

Adjudication of offences and recovery of penalties.

XV. Nothing in this Act shall be deemed to apply to any ryot or cultivator of land or *to any* agricultural menial *or village servant.*

Act not to apply to ryots or agricultural menials.

XVI. Nothing in this Act shall be construed to alter or affect the provisions of any other Law or Regulation relating to licenses.

Saving of other Laws relating to licenses.

XVII. This Act shall not take effect or have operation within the Settlement of Prince of Wales' Island, Singapore, and Malacca.

XVII. It shall be lawful for the Governer-General of India in Council from time to time to make rules for the guidance of Officers in matters connected with the enforcement of this Act, provided such rules are not inconsistent with any of the provisions herein contained.

Governor General in Council empowered to make rules.

XVIII. It shall be lawful for the Governor-General of India in Council to postpone for such period as he shall deem necessary the time for this Act to come into operation in any part of India.

Governor General in Council empowered to postpone operation of Act in any part of India.

XIX. The word "India" in this Act shall mean the territories which are or may become vested in Her Majesty by the Statute 21 *and* 22 *Vic. c.* 106 *entitled "An Act for the better Government of India."*

Interpretation.

SCHEDULE A.

Every Artisan	.....	1 *Re. yearly.*
Every petty dealer or trader of Class II	...	2 *Rs. yearly.*
Every retail dealer or trader of Class I or small manufacturer for retail only	...	4 *Rs. yearly.*
Every wholesale dealer, trader, banker, manufacturer for wholesale or retail, and every member af a profession	...	10 *Rs. yearly.*

SCHEDULE B.

Every petty dealer in Tobacco in a village	...	*Rs. yearly.*
Every other dealer in Tobacco in a village	...	*Rs. yearly.*
Every petty dealer in Tobacco in a Town	...	*Rs. yearly.*
Every other dealer in Tobacco in a Town	...	*Rs. yearly.*

J. WILSON,

H. B. HARINGTON,

H. FORBES.

Legislative Council of India.

Licensing of Arts, Trades, and Professions.

A

BILL

FOR

The Licensing of Arts, Trades, and Professions.

R 1328/60

As amended by the Select Committee, and presented with their Report to the Council on the 2nd June 1860.

In N° 3242 of 1860
Or
Bdy/60 N°. 1097.

Price 5 *Annas.*

PRINTED AT THE ALBION PRESS.

N° 28. 429

MEMORANDUM

On Tobacco grown and consumed in Bengal.

Rent of land.

THE rent of land on which Tobacco is grown ranges per Beegah according to locality from three (3) to five (5) Rupees. It is also cultivated on inferior land in small patches for private use; but whenever it is grown in any quantity for sale and trade, the land rent paid is from three to five Rupees per Beegah.

Cost and mode of cultivation.

The cost of cultivation may be reckoned from five (5) to eight (8) Rupees per Beegah. The ground requires to be frequently ploughed and well weeded; a mixture of sand and manure is also necessary, and plenty of irrigation is requisite to produce a good crop. The plants are set in ridges in the month of October, and are cut in January; a second cutting takes place in March when the harvest is completed; the second cutting is not so good or plentiful as the first, but the two together yield from six (6) to ten (10) maunds per Beegah.

General price of Tobacco.

The price varies with the quality and place of growth; the inferior sorts fetch as low as 1-8 per maund, while the best kinds are sold as high as seven Rupees; the average price is between three and five Rupees per maund.

Sale of the produce by the cultivators.

The large cultivators sell their produce only to Mohajuns and ~~Zelahdars~~ Golahdars, while the petty cultivators dispose of their small crops in Hauts and Market places. It is the practice among the Village Community to cultivate small patches exclusively for home consumption, and not for sale.

Sale of profit.

The large Mohajuns or "Aurutdars" are satisfied with a profit of from four annas to six annas per maund: these men store their Tobacco in bales of a maund and a half each, and never break a bale in their transactions; the bales are made up of a maund and a half as the most convenient size and form of conveying them from place to place on pad bullocks; a small country bullock can carry a load of three mannds, or two bales, slung across their backs.

Retail Vendors.

Retail Vendors almost universally buy their supplies from the "Aurutdars" who are confined to large Cities and Towns. It forms the retail Vendor's business to *prepare* the

smoking Tobacco *for sale*, and they sell also the leaf Tobacco in small quantities to the public. The price of the leaf Tobacco by retail is

1st quality	0	2	0	per Seer
2nd do.	0	1	6	do.
3rd do.	0	1	0	do.

Of the mixed Tobacco from three annas to two annas a seer, *i. e.*, as it is GENERALLY smoked, mixed and compounded with Molasses. In preparing the mixed Tobacco the same weight of Molasses is used as there is weight of Tobacco. Consequently a seer of leaf-Tobacco makes two seers of smoking Tobacco: the cost and labor of pounding and mixing the Tobacco may be held at an anna and a half a seer.

Molasses sell from 1-8 to 2-8 per maund.

These form the bulk of the population who use Tobacco; they seldom or never buy the mixed Tobacco, as the mode of preparation is so very simple, and they can make it at home at a cheaper rate; they therefore buy the dry leaf from the second-class dealers or retailers in quantities from three to ten or more seers according to the wants of a family, and prepare the Tobacco with Molasses for their private use; two and three weeks,' or a month's supply is thus made up at a time, and gradually consumed; a chittack, which costs about half a pice, is the quantity ordinarily consumed by each individual.

Consumers at large, or in the interior of districts.

To levy a tax by the seer, or impose a certain duty on a specific quantity, would involve a cumbrous machinery in establishment, and perhaps cause vexatious interference with the liberties of the people. Such a duty moreover could only be enforced by exercising a surveillance over the *cultivation*, by causing the produce to be stored in registered Golahs, and by not allowing of sales except under passes as is now done with the Ganjah trade. But Tobacco, unlike Ganjah, is not confined in its growth to one, or at most two particular Zillahs. It is cultivated more or less in every district in Bengal.

Tax.

Without imposing any restrictions on the culture of the leaf, or its consumption by the cultivators themselves out of their own produce, two classes of fees might easily be levied, the one on the wholesale dealer, and the other on the retail Vendor; the wholesale dealer, who deals by the bale of one maund and a half, might be made to pay Rupees one* hundred per annum, payable in advance, or at half yearly or quarterly rates in proportion. The retail Vendors should be licensed at a monthly fee of say two* Rupees, and this would include Vendors who sold by the leaf, as well as those

* In Calcutta and its immediate suburbs the rates might well be doubled.

who sold in the prepared form: there should be a limit to the sale of the Tobacco by the retail dealer, that is to say, he should be interdicted from selling more than ten seers at a time, whether in a dry state or infused with Molasses, to any one individual on the same day; and he should not be allowed further to retain in his shop more than a certain quantity—say six maunds. The wholesale dealer of course should have the liberty of possessing an unlimited quantum, but not to sell under bales of one maund and a half; his sales moreover should be confined to the licensed retail Vendors. Individuals who consume and have no license to sell, should not be allowed to keep more than about half a maund; and any quantity in transit, except in possession of *licensed* dealers, above that half maund, might be made liable to confiscation.

Exd.—U. A. Lawlor.

Pl 1328/60

In M° 3242 of 1860
In Cons 4th July "

Revenue 1860 Depart.
Pro: of Govt for July

No 1328

From the Secretary to
the Govt of India -

Dated 20 June 1860
Rec'd 2nd July -
4 Encls.

No 1293

Calling for the opinion
of this Govt as to the best
form of imposing a
Special License duty on
the sale of Tobacco in
the Madras Presidency.

From - Do. 17th July 60.
Cir No 1447 -

No 1097 - 3d July

With an Order

No 1097

Ordered to be
referred to the Board of
Revenue for careful consi
deration and early report.

Fort St. Geo. 3d July 1860.

11 Copies to Mr Board of Rev.
with 4 Enclosures.

3d July

Form B of Rev 8/23
July/60 Cir 1494

No 28 & 29.

1-11-104