MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2705 Press Mis.

7374

Dated 7—11. 186s.

Not to be folded or roughly handled

No. 73. Read the following Proceedings of the Board of Revenue, dated 21st October 1865, No. 6,697.

Read the following letter from the Collector of Tanjore, to the Acting Secretary to the Board of Revenue, dated Vellum, 7th September 1865, No. 290 :—

1. With reference to the Board's Proceedings, No. —, dated 25th July 1865, in which I am requested to report whether the deposit system, referred to in the Order of Government, Revenue Department, dated 21st July 1865, No. 1,696, cannot be amended, I have the honor to state, that I cannot think of any system which would be an improvement on the present one.

2. It would never do to allow parties crossing the frontier with dutiable articles to pass without paying the regular duty, merely because they may state that they do not intend to dispose of the articles in the French territory ; for if such a plan were adopted, it would lead to a certain increase in cheating and smuggling of all kinds, both on the part of the Frontier Chowkey officials, as well as of traders generally. On the other hand, I know of nothing which can be taken from such parties but money; anything in the shape of security being sure to cause numerous references, disputes, and difficulties, and to end in a loss to Government.

3. The Land Customs in this District are under the charge of the Sub-Collector, and I beg, therefore, to forward that Officer's opinion on this subject for the Board's perusal.

ENCLOSURE No. 1.

From the Acting Sub-Collector, to the Collector of Tanjore, dated Negapatam, 2nd September 1865, No. 209.

1. In reply to your endorsement on the Proceedings of the Madras Government, dated 21st July 1865, No. 1,696, I have the honor to inform you, that, after giving the matter my best consideration, I am unable to suggest any mode of amending the present system of deposits at the Frontier Chowkey stations.

2. To abolish the system altogether, would be to increase smuggling to an alarming extent, and a serious loss of revenue to Government would be the inevitable result, and I am at a loss for any practical substitute for the present system. I would, however, suggest that deposits not claimed within one month from the time of deposit should be brought to the credit of Government, and claims for the payment of the same by depositors rejected.

3. I have delayed answering your communication, as I was anxious to ascertain what system was adopted in South Arcot in similar cases. I have only to-day received a reply to my reference. The system there is much the same as ours.

4. The only difference being, that in South Arcot, a Peon accompanies the articles on which duty has been paid till they leave the French territory, and with us the depositor is furnished with a ticket shewing the articles on which duty has been collected, and the amount of duty paid. Our system appears the simplest of the two.

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1. Ordered that the foregoing letter be submitted to Government, with reference to the concluding sentence of paragraph 1 of their Order, dated 21st July 1865, No. 1,696.

2. Under the circumstances reported, it seems to the Board that the present system of deposits at the Frontier Chowkey stations must be continued.

No. 74. ORDER THEREON, 7th November 1865, No. 2,705.

Separate Revenue, No. 4.
Customs.

Ordered to be recorded.

(True Extract.)

(Signed) J. GROSE,
Acting Under Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

No. 6,697.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st October 1865.

Read the following letter from G. L. MORRIS, Esq., Collector of Tanjore, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Vellum, 7th September 1865, No. 200 :—

1. With reference to the Board's Proceedings, No. —, dated 25th July 1865, in which I am requested to report whether the deposit system, referred to in the Order of Government, Revenue Department, dated 21st July 1865, No. 1,696, cannot be amended, I have the honor to state, that I cannot think of any system which would be an improvement on the present one.

2. It would never do to allow parties crossing the frontier with dutiable articles to pass without paying the regular duty, merely because they may state that they do not intend to dispose of the articles in the French territory; for if such a plan were adopted, it would lead to a certain increase in cheating and smuggling of all kinds, both on the part of the Frontier Chowkey officials, as well as of traders generally. On the other hand, I know of nothing which can be taken from such parties but money : anything in the shape of security being sure to cause numerous references, disputes, and difficulties, and to end in a loss to Government.

3. The Land Customs in this District are under the charge of the Sub-Collector, and I beg, therefore, to forward that Officer's opinion on this subject for the Board's perusal.

ENCLOSURE No. 1.

From C. G. PLUMER, Esq., Acting Sub-Collector, to G. L. MORRIS, Esq., Collector of Tanjore, dated Negapatam, 2nd September 1865, No. 209.

1. In reply to your endorsement on the Proceedings of the Madras Government, dated 21st July 1865, No. 1,696, I have the honor to inform you, that, after giving the matter my best consideration, I am unable to suggest any mode of amending the present system of deposits at the Frontier Chowkey stations.

2. To abolish the system altogether, would be to increase smuggling to an alarming extent, and a serious loss of revenue to Government would be the inevitable result, and I am at a loss for any practical substitute for the present system. I would, however, suggest that deposits not claimed within one month from the time of deposit should be brought to the credit of Government, and claims for the payment of the same by depositors rejected.

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1. Ordered that the foregoing letter be submitted to Government, with reference to the concluding sentence of paragraph 1 of their Order, dated 21st July 1865, No. 1,696.

2. Under the circumstances reported, it seems to the Board that the present system of deposits at the Frontier Chowkey stations must be continued.

(True Copies and Extract.)

Acting Secretary.

To W. Hudleston, Esq., Acting Secretary to Government, R. D.

Copy to G. L. Morris, Esq., Collector of Tanjore,
with enclosure.

Exd. J. Wright.

No. 21st July 65 No 393 & 394

Revenue 1865. Department.
Rec. of Collector of Tanjore

No. 3017.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 21st *October* 1865.
Sept 24 Date
Oct 25
E. N.

No. 6,697.

Submitting letter from the Collector of Tanjore and recommending that the present system of deposits at Frontier chowkey stations be continued. R. 2705.

RECORDED.

14 Feb 1866 Oct 25 Oct 8 Nov 1

No 673 674