

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.

182

Press
Mis.

385-86.
Dated

23-1-

191868

*Proceedings of the Madras Government, Revenue Department,
23rd January 1868.*

No. 385. Read the following Proceedings of the Board of Revenue, dated 17th January 1868,
No. 366.

Read the following letters:—

From G. A. BALLARD, Esq., Collector of Malabar, to the Secretary to the Board of Revenue,
dated Calicut, 20th December 1866, No. 329.

1. Adverting to your letter of the 7th instant, No. 8,729, I have the honour to report on the system observed here, for the collection of Customs duty on the frontier between this district and the French Settlement of Mahe.

2. There are nearly fifteen Chowkies scattered round the frontier with parties of Police Constables varying in strength aggregating in all thirty, and engaged

Export.	Duty.
Gingelly seed.....	3 per cent.
Piece-goods	do.
Cocoanut oil	do.
Cardamum.....	do.
Fish oil	do.
Pepper	do.
Import.	
Manufactured goods from Europe.....	7½ per cent.
Piece manufactured in the French Settlement..	5 per cent.
Spirits.....	3 Rs. per Gal.
Wines.....	1 „ „
Beer, Malt Liquor, &c.	1 „ „

in preventing evasion of payment of Customs dues. The actual collection of the duties, which by various orders were fixed on and are now restricted to the articles noted, is made only at four stations, namely, Parambatha Cutcherry on the entrance of the French territories from the south, Ayekal opposite Mahe on the high road from Calicut to Tellicherry, Paaroll, the north-western extremity of the three southern villages of the Nallathara Umshom to the north of Mahe and ceded to the French in 1863, and Chuckally, the north-eastern extremity of the same.

3. In Government Order, dated 30th October 1863, No. 1,957, sanction was granted for the entertainment of an establishment, at a monthly cost of Rupees 26 per mensem, for collecting the Customs duties at the frontier. For this amount an Ameen on 20 Rupees and a Peon on 6 Rupees are employed and stationed at Chuckally, and Ayekal; respectively. At Parambatha Cutcherry, a Sea Custom Clerk is made to perform the duty; and at Paaroll, a Sea Custom Peon makes the collections. These remit their collections to the Sea Custom Superintendent at Kalai, with accounts showing the name of the party and particulars of goods on which duty has been levied, &c., and a Remittance Roll. The Superintendent compiles a detailed account of these collections, and forwards to this office an abstract of total amounts collected on account of Export and Import with the vouchers received from the Chowkies.

	Land Customs Revenue.
	Rs.
Fusly 1266, (1856-57)...	352
„ 1267, (1857-58)...	71
„ 1268, (1858-59)...	352
„ 1269, (1859-60)...	180
„ 1270, (1860-61)...	433
„ 1271, (1861-62)...	722
„ 1272, (1862-63)...	503
„ 1273, (1863-64)...	1,906
„ 1274, (1864-65)...	2,733
„ 1275, (1865-66)...	4,980

4. The Land Customs Revenue of this District has, of late, been steadily increasing, as the marginal note will show. The existing system of collecting the frontier duties introduced in 1858, may therefore be taken as working fairly satisfactorily, though there is no doubt a good deal of evasion especially in the matter of liquor. A detailed statement of the duty levied on each article of export and import during the past Fusly is annexed, from which it will be observed that the duty levied on Wine and Spirits is the chief item of revenue under Land Customs in this District.

ENCLOSURE No. 1.

ABSTRACT.—Statement of duty levied on exports to, and imports from, Mahe in 1865-66.

From W. ROBINSON, Esq., C.S.I., Inspector General of Police, to the Secretary to Government, Revenue Department, dated Madras, 7th January 1867, No. 19.

1. With reference to Government Order, Judicial Department, No. 1,796, dated 14th November 1866, I have the honour to submit the report of the Superintendent of Police, South Arcot, dated 1st December.

2. He explains that the fees alluded to are a charge for service done in conveying would-be smugglers across the frontier, round the Customs-house on the route selected by Government for persons carrying dutiable goods.

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3. Six routes have been selected under the Customs Laws for entering the French territories with dutiable articles; as there are Customs-houses around the intervening frontier, there is a cordon of posts. It is unlawful for any person carrying dutiable articles to pass elsewhere than by the authorized routes. Persons who have no dutiable articles are allowed to pass at the posts (gates) on the cordon. But those who declare or on search are found to possess dutiable articles are sent to the nearest Customs-house in order that the case may be dealt with. Indeed, strictly speaking, their goods might be confiscated then and there. They are placed in the charge of a Batta Constable, who accompanies them to the Customs-house. The would-be smuggler, in whose service the Batta Constable is employed, pays a small fee.

4. I submit, herewith, a copy of my letter alluded to in paragraph 2 of Superintendent's report. It will be observed that the Collector acquiesced in the arrangement. I have myself carefully examined this matter on the spot, travelled on much of the frontier line, and am satisfied that the measure is unavoidable.

5. I trust, therefore, that the Government will affirm this arrangement. When an individual carrying dutiable articles deliberately seeks to cross a foreign frontier, at a spot where he knows duty cannot be levied, he is practically endeavouring to smuggle. If merely turned back and told to go round by the Customs-house, he undoubtedly will step across the frontier as soon as he is out of sight of the Preventive Officer. He must have an escort. The Customs cordon is very weak, even with the addition which has recently been made from the regular Police; and we have great difficulty in watching the frontier effectually. If a single man is called away from his post, his beat remains uncovered for many hours, perhaps for a day or two. There is not a man to spare from the regular establishment to furnish an escort, and it is right that the would-be smuggler, and not the State, should bear the expense.

6. It is scarcely necessary to point out the evils to which even a temporary withdrawal of men of the regular cordon leads. Men absent themselves from duty on the plea of escorting would-be smugglers, and I am satisfied that the following ruse was frequently resorted to. A single person sought to cross and was stopped, the Constable proceeded to escort him round to a Customs-house at a distance of five or six miles off. There, with or without the connivance of the absentee, a body of confederates took advantage of the Constable's absence to run a quantity of smuggled goods.

7. The rules promulgated by the Superintendent, to which reference is made in these papers, were published without being submitted to me or the Collector. I have examined them, and can see none to which objection can be taken. The one noticed by Mr. Reade may be a little ambiguous, but the Tamil translation is perfectly correct.

8. I propose to instruct officers that no rules are to be published without previous sanction, which would be given in communication with the Board of Revenue.

ENCLOSURE No. 1.

From Captain W. O. SWANSTON, Superintendent of Police, South Arcot, to the Inspector General of Police, Madras, dated Cuddalore, 1st December 1866, No. 737.

1. With reference to Proceedings of Government, No. 142, of the 14th November 1866, regarding certain rules published by me in the Police Sheet, for the guidance of Police employed on Customs duty, I have the honour to report that the fees mentioned in the orders alluded to have been sanctioned by the Collector.

2. On the 12th May, just after your visit here, at which time you went into matters connected with the Customs work, I sent, through the Deputy Inspector General, a report upon the then state of the Customs Police, in which I made certain proposals, and among them was one advocating the employment of Batta Peons. These Batta Peons were considered necessary under the following circumstances:—As you are aware, we have round the French territory six Customs stations on the six roads by which alone according to Law dutiable goods are allowed to pass in or out of Pondicherry; between these several Customs stations we have a line of what we call gates, at which one

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or two Constables are stationed, in order to prevent people passing across our boundary with dutiable goods. Now, the orders given to these Constables are that they are to stop everything passing by their gates, and if any of the goods are dutiable to send the parties with the goods to the nearest Customs station in order to have duty levied. Of course it is necessary that some responsible person accompany the party to the Customs station, in order to prevent him slipping across by another route into French territory. We found that, if our Constables left their gates on every occasion of parties presenting themselves with dutiable goods, they (the Constables) would be so constantly absent from their gates that there would be in fact no guarding of our frontier. I therefore proposed to establish a system of Batta Peons, who should receive batta according to the distance they went in escorting parties from the gates to the Customs stations. In your letter of 9th June 1866, No. 936, to the Collector, forwarding him a copy of my report, you advocated my proposal regarding the Batta Peons.

3. In letter, No. 254, of 19th June, from Collector to Superintendent of Police, referring to your letter of 9th June, he acquiesces in the arrangement about Batta Peons, and in his letter of 25th June, he leaves it to me to appoint and regulate these peons.

4. In accordance with my proposal in my first report to Deputy Inspector General on Customs matters, the strength of the Customs Preventive Force was increased and certain new gates established. I therefore, on the 30th August, published the "Rules for information and guidance of the Sayer Police." In these Rules I laid down the number of men that were to be posted at each Customs station, the new gates that were to be established with the number men at each, and the way the men were to patrol along the line of boundary. I also laid down the amount to be paid to the Batta Peons. The first part of the rules were so entirely departmental, that I did not consider it necessary to send them to the Collector before publishing them. I regret that the particulars of the batta to be levied were not laid before him before publishing them; but as in his letter of 25th June he apparently left the matter in my hands, I certainly did fail to consult him as I ought to have done.

ENCLOSURE No. 2.

From W. ROBINSON, Esq., C. S. I., Inspector General of Police, to the Collector of South Arcot, dated Kasagherry, 9th June 1866, No. 936.

1. I forward, herewith, Captain Swanton's report on the further measures to be taken for the protection of the revenue on the French frontier. I beg you will favour me with your opinion on his proposals at your early convenience. His experience and thorough acquaintance with the country, &c., entitle his views to so much weight that I am prepared to adopt them in every particular.

2. My personal inquiry on the spot amongst the Sayer Ameens and intelligent officers of the Preventive Force, and my own observations on inspection of a considerable part of the main important line of the frontier, satisfy me that increased strength and regular patrol are absolutely necessary, and that night-watch, such as is maintained on all frontiers in European countries, is indispensable in the interest of the State.

Captain Swanton proposes—

I. To strengthen the Force by two Deputy Head Constables and eighteen men. He will find one Deputy Head Constable and ten men, and I will by transfers provide a Head Constable, Deputy Head Constable, and ten men.

II. The "Gates" post to be strengthened and regular lines of patrols to be instituted. The lines are indicated on his map; I think this selection of the lines for patrol judicious.

III. To do away with the "Gate" post at Gungancoopum and Yeleancherry.

IV. To constitute gate post at Kondamangalum and on the sea coast near Reddy's Choultry.

V. That bars be slung across the roads to be drawn down at night so as to secure the revenue against the contingency of carts passing through while the guards are not on the alert.

Any one who like yourself has travelled in Europe knows exactly what I mean. The bars, one used without exception at every customs or octroi barrier on frontier or at the entrance of towns. It may be true that the Preventive Officer in Europe and India should be on the alert at all hours day

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and night, but it is the fact that in neither are they so. Indeed on the frontier of Pondicherry it were impossible, as the men are on duty day and night without relief. I trust that these may at once be erected.

(True Copy)

(Signed) M. W. CARR,
Assistant Inspector General of Police.

Communicated to the Board of Revenue, for their observations.

FORT SAINT GEORGE,
14th January 1867.

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

From G. L. MORRIS, Esq., Collector of Tanjore, to the Secretary to the Board of Revenue, dated Valum, 4th January 1867, No. 3.

1. As directed in your letter, dated 7th December 1866, I have the honour to submit a report, on the system at present obtaining for the Collector of Customs on the frontier between this District and the French territory of Karrikal.
2. The report has been furnished by the Acting Sub-Collector, who is in charge of the Land Custom Department in this District.

ENCLOSURE No. 1.

From W. H. COMYN, Esq., Acting Sub-Collector of Tanjore, to the Collector of Tanjore, dated Negapatam, 28th December 1866, No. 301.

1. With reference to your letter of the 12th instant, No. 1,375, I have the honour to submit the following report on the system at present obtaining for the collection of customs on the frontier between this District and the French territory of Karrikal.
2. FRONTIER CHOWKIES.—Between this District and Karrikal there are six frontier Chowkies, to each of which is attached an establishment of officials. The names of these Chowkies, the designation of the officials, and the strength of the establishment belonging to each, are given in the list which is appended to this report.
3. SYSTEM OBSERVED IN LEVYING DUTY.—Whenever any article, whether dutiable or free, is passed through any one of these Chowkies, the Officer in charge of the Chowky, first of all has it weighed and examined in the presence of the possessor, or carrier thereof, or merchant, and notes down the nature, quantity, or measurement of the article, as the case may be, in a bi-monthly Register kept for that purpose, every page of which is stamped with the seal of the Collector of Land Customs. The name of the possessor of the article, the place of destination, value of the article, the duty levied thereon, and other particulars are also entered in this Register, (a specimen of which A is herewith forwarded). A similar Register (B) is furnished by this office twice a month to each Chowkydar, in which all articles which are passed through the Customs, and on which no duty is levied, are entered. In this Register there are also entered all deposits made on "through goods," the system of which will be explained hereafter.
4. If the article is one of those enumerated in the Tariff issued by Government on the 11th of December 1860, it is assessed with the value therein exhibited, [according to quantity, measurement or otherwise; and the duty is levied on such value as follows; that is, (a). If the article be imported from Karrikal the duty is fixed at the rate specified in the Schedule A, appended to Act No. XXV. of 1865; (b). In the case of exports from this District, the duty is fixed according to the rates specified in Schedule B of the same Act, and is col-

(a) Imports.

(b) Exports.

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lected accordingly. If the article is not specified in the Tariff abovementioned, and does not appear in either of the above Schedules as "free," its value is determined with reference to current market prices, and the duty is levied as above according to the Schedules.

5. EXPORT EXCEPTION IN CASE OF GRAIN.—No duty is collected at the Chowkies on grain exported by land from British territory. In case, however, such grain is exported from Karrikal by sea, the duty is levied by the French authorities. The amount collected is ascertained by the Head Ameen of Channamangalam, in communication with the Chef de Service: receipts are signed monthly by the Collector of Customs, and the amount is obtained from the French authorities by the Ameen, and sent to the Negapatam Talook Treasury.

6. (b) OUT-STATIONS.—In connection with, and subordinate to, the respective Chowkies there are several outposts, stationed at the points where crossroads or foot-paths lead from our District to the French territory: each of these posts is guarded by a Police Constable, who, in the case of any attempt being made to smuggle or clandestinely convey dutiable articles across the frontier, arrests the offender whom he produces before the Ameen of the Chowky to which his outstation is subordinate. Depositions are taken, and the goods are liable to confiscation by the Sub-Collector, under Section 13 of Act VI. of 1844. The same, of course, is the case when any goods are smuggled, or an attempt is made to smuggle them through a Chowky or across any part of the frontier. After deducting the duty, and other charges due upon the article from the sale proceeds, the remainder is carried to the credit of Government, under the head of "Sevoi Jamma" or extra revenue, and is remitted to the Talook Treasury from time to time. This is the custom hitherto obtaining. I observe, however, from your letter of the 22nd instant, No. 1,399, that these extra collections are to be carried to a general fund, as contemplated in Section 229 of Act No. VI. of 1863, which procedure will in future be observed.

7. DEPOSIT ON "THROUGH GOODS."—In any case in which it is declared by merchants, or others bringing goods to the frontier, that they are about to convey these goods direct through the French, again into English territory, the regular duty, which in ordinary cases would be levied on such goods at export rates, is collected from them, and placed in deposit by the Officer in charge of the Chowky, who prepares a Yadast to the Ameen of the Chowky through which it is the intention of the merchant to convey the goods in question on his exit from the French territory. This Yadast is given to the merchant who presents it to the latter Officer, who, in his turn, compares the article conveyed by the merchant with the description entered in the Yadast, and in case of their's being correct, he certifies on the back of the Yadast to that effect, and gives back the Yadast to the merchant. A diary is kept in both Chowkies; and if on comparison, and on the production of the Yadast by the merchant, it is found that the entries are correct, and no fraud has taken place, the sum deposited is returned to the merchant within a given time. In every other case the amount of duty is retained, and carried to account. The same system is observed in the case of goods being imported from Karrikal, and destined to be conveyed direct to Pondicherry.

8. "ROWANA," OR PASSPORT FOR GOODS ON WHICH DUTY HAS BEEN LEVIED IN THE ORDINARY COURSE.—In every case in which duty has been paid at one Frontier Chowky on goods exported or imported, a rowana or passport is given to the merchant conveying the same. This passport is a copy of the entry of the goods, &c., made in the stamped Register A. mentioned in paragraph 3. The passports are numbered consecutively according to the Register, and the nature of the articles, value thereof, duty paid, destination, &c., being all entered therein, there is no chance of the merchant being called upon to pay duty a second time upon the same goods.

9. ENTRY OF COLLECTIONS AND CUSTODY THEREOF.—The daily collections of duty having been duly entered in the stamped Register (A), and signed by the Ameen of each Chowky, the amount is secured in a "Hundi," or a closed wooden-box with a small slit or hole at the top, which is deposited in a box at 6 P. M. each evening, into which box also the amount of money received as deposits on through goods, as well as any sums in hand, for contingent charges, such as Saderward, pay of establishment, &c., (being secured in bags,) are placed. The box is sealed and locked up, the key and seal remaining with the Ameen. No collections of duty are made after

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6 p. m. on each day. In the case of Channamangalam Chowky, this box is kept in the Nagore Police station close by, and that belonging to the Nandalar Chowky, is kept in the Porayar Police station. The similar boxes belonging to the other Chowkies are kept in the Chowkies themselves, and are watched by the Revenue Peons attached to the same, and by the Police Constables.

10. REMITTANCE OF COLLECTIONS TO TALOOK TREASURY.—The collections of the Chowkies of Channamangalam, Alator, and Seshamulai, are sent in charge of the Revenue Peons to the Negapatam Talook Treasury thrice a month; namely, on the 11th, 21st, and last day of each month. Those of the other Chowkies are sent at similar intervals to the treasury of the Sea Customs Superintendent of Tranquebar, all being accompanied by an Irusalnamah or Remittance list, specifying the amount, and the description of coins and the number of the instalment. The Tahsildar and the Sea Custom Superintendent furnish the Treasury Deputy Collector with an account of the monthly receipts of these sums, and of their disbursement.

11. STATEMENTS (a) TO SUB-COLLECTOR.—The following Statements are forwarded to the Sub-Collector's office where they are scrutinized:—

Bi-monthly.

- I. Statement of daily collections of duty both Import and Export. This Statement is the Register A. abovementioned.
- II. Statement showing the sums deposited on "through goods," and the free articles on which no duty is levied. This is Register B.

Monthly.

- I. Abstract Statement of Collections.
- II. Statement of Receipt and Disbursement of money or Account Current.
- III. Statement showing the increase and decrease in the duty of each article as compared with similar Statement for last Fusly.
- IV. Statement of Saderward Charges.
- V. Statement of Receipt and Expenditure of stationary articles.
- VI. Do. showing their prices.
- VII. Register of Arzis and orders remaining and disposed of.

Quarterly.

- I. Statement showing the number of Rowana and other forms received and expended, and those required for the use of all the Chowkies for the ensuing quarter.

Yearly.

- I. Statement showing the increase and decrease in the duty of each article as compared with last Fusly.
- II. Indent for the stationary articles required in all the Chowkies for the ensuing official year.
- III. Statement showing the value of, and duty collected on, each article.
- IV. Statement showing the prices of office furniture.

(b.) TO TREASURY DEPUTY COLLECTOR.—The following Statements are transmitted to the Treasury Deputy Collector in each month:—

- I. Pay Abstract of all the Chowky Establishments.
- II. Abstract Statement showing the duty and other collections.
- III. Statement of Account Current.
- IV. Abstract Statement of Contingent and other charges.
- V. Bill for the expenditure of Saderward.
- VI. Statement showing the price of stationary articles.

(True Copy.)

(Signed) G. L. MORRIS,
Collector.

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Statement showing the names of the several Frontier Chowkies, their situations, the establishment of officials, their designations, and the strength of the Establishment, &c., belonging to each Frontier Chowky in the District of Tanjore.

No.	Names of Chowkies.	Where situated.	Designation of Office.	Name of the officer.	Monthly pay.	Number of cross roads attached to each Chowky.	Number of Police Constables attached to each Chowky.	Remarks.
1	Channamangalam	On the road from Karikal to Nagore, Negapatam, and other places in the limits of Kavilputti, Nannilam talook.	Ameen... Gunastah... Peon... Do. ...	Munooasamy Moodelly Seshaiyengar... Ramasawmy Naik... Ayathkhan ...	30 0 0 12 0 0 6 0 0 6 0 0	6	6	Of these six Chowky stations, Channamangalam, No. 1, is the chief, and others are subordinate to it; the mark of the Sub-Ameens is supervised by the Ameen of Channamangalam, to whom communications are made on all subjects by them. To supervise the work of the Police Constables, two Head Constables are specially appointed, whose duty is continually to visit the different stations to keep the Constables up to their work.
2	Alattur	On the road from Tirumalarajanpatnam to Thittacherri, and other places in the limits of Valumangalam, Nannilam talook.	Ameen... Peon ...	Venketaramien... Muttusawmy Naik.	15 0 0 6 0 0	5	5	
3	Seshamalai	On the road from Karikal to Peralam, and other places in the limits of Seshamalai, Nannilam talook.	Ameen... Peon ..	Renga Row ... Assan Sah	15 0 0 6 0 0	4	4	
4	Kavilkunthangudi	On the road from Karikal to Myaveram, and other places in the limits of Nannilam talook.	Ameen... Peon.....	Naranapaian ... Perumal Naik	15 0 0 6 0 0	4	4	
5	Velangudy	On the road from Karikal to Combaconum, and other places in the limits of Velangudy, Nannilam talook.	Ameen... Gunastah... Peon....	Samaiyan... Chokalinga Pillay... Subba Naik	20 0 0 12 0 0 6 0 0	6	5	
6	Nandalar	On the road from Karikal to Tranquebar, and other places in the limits of Porayar, Myaveram talook.	Ameen... Gunastah... Peon..... Do.....	Ramanjulu Naik... Anantharamaian... Abdul khadar... Muttusawmy Naik.....	20 0 0 12 0 0 6 0 0 6 0 0	6	6	

(Signed) W. M. COMYN,
Acting Sub-Collector.
(Signed) G. L. MORRIS,
Collector.

(True Copy.)

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From J. FRASER, Esq., Collector of the Godavery District, to the Secretary to the Board of Revenue, dated Bandarlanka, Amalapur talook, 20th February 1867, No. 31.

1. With reference to the Board's letter, dated 7th December last, requiring a report regarding the system observed for the collection of Customs duty on the frontier between the Godavery District and the French Settlement of Yanam, I have the honour to state that it is collected by the Native Frontier Ameens stationed at Nellapilly, Ingiram, and Sunkerravu, assisted by four Peons. In accordance with the Board's notification of 1st September 1858, Export and Import duties are levied on the articles mentioned in the accompanying list.

2. The articles noted in the margin, from Nos. 1 to 6, are exempted from Export duty by land, but in the event of their being exported by sea from Yanam, the Sea Customs duty is levied at two Annas per Bengal maund. No Export duty on the articles noted in the margin, * nor Import duty on paddy, is levied, as these articles are free from duty under the Sea Customs Act.
- | | |
|-------------|-----------------|
| * 1. Paddy. | 4. Bengal Gram. |
| 2. Rice. | 5. Horse Gram. |
| 3. Anamala. | 6. Green Gram. |
| 1. Rum. | 4. Hides. |
| 2. Sugar. | 5. Hemp. |
| 3. Tobacco. | |

3. A Statement of duty levied on articles from Fusly 1272 to 1275, is herewith submitted.

Kalva Ghat, Nellapilly Frontier.
Mogalidanka Ghat, Ingiram do.
Sunkarevu Ghat.

4. Articles passing to and from Yanam, go through the stations marginally noted, on payment of duty when passes are granted by the Ameens.

5. The undermentioned places are on the boundary of French Settlement of Yanam for Frontier purposes, and at each of them there is a Police Constable, besides the Customs Peons:—

Under the Nellapilly Ameen.

	Constables.
1. Kalva Ghat Ameen's office	1
2. Mettakurru	1
3. Polerammagudi	1
4. Vedurulanka	1
5. Guttinidivi	1
6. Nerellalanka	1
	6

Under the Ingeram Ameen.

1. Magolidanka Ameen's office	1
2. Ghattu Ghat	1
3. Thimma Ghat	1
4. Lachipallem	1
5. Kapulapalem	1
	5

Under the Sunkarevu Ameen.

1. Sunkarevu	The Frontier Peon watches the boundary.
2. Mallapukotu Ghat	Constable.
3. Rice Factory	1
	1
	2

6. I beg to report that in accordance with the Order of Government, dated 17th January 1866, No. 130, sanctioning experimentally for one year, the establishment for the Sunkarevu Chowkey newly opened, it has been discontinued from the 13th instant. A report of the seizure of smuggled goods in this Chowkey during the year will be forwarded directly.

ENCLOSURE No. 1.

ABSTRACT.—List of articles on which Customs' duty on the frontier between the Godavery District and the French Settlement of Yanam is levied.

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ENCLOSURE No. 2.

ABSTRACT.—Statement of Frontier duty levied on the within mentioned articles from Fusly 1272 to 1275.

From C. W. READE, Esq., Collector of South Arcot, to the Secretary to the Board of Revenue, dated Cuddalore, 22nd April 1867, No. 94.

1. I have the honour to reply to the Proceedings of the Board, dated 7th December 1866, and 7th January 1867, Nos. 8,726 and 87, calling for a report regarding the system of French Customs passes, and generally on the method of collecting duties on the Pondicherry frontier.

2. On receipt of the first mentioned Proceedings, I placed myself in communication with His Excellency the Governor of Pondicherry, in view to ascertain the origin of these passes, and

in a letter* from His Excellency, translation of which accompanies, I am referred to certain correspondence which passed in 1852, between the then Collector, Mr. Maltby, and the French

Government, copies of which are also enclosed, marked B, C, D, E, and F. This correspondence originated in a complaint made to Mr. Maltby, to the effect that certain inhabitants of English villages had been molested in French Territory when carrying goods and provisions from one English village to another, although the articles were duly covered by the usual passes granted by the Public Authorities according to the prevailing custom agreed on between the local officers of the two Governments for the mutual convenience of the inhabitants, English and French. Mr. Maltby

in his letter,† dated 10th April 1852, in particular referred to the case of one Saragopa Charry, who when conveying from Vurdoor (an English village) a quantity of tobacco intended for

consumption in the village of Perumbay, (another English village,) and which was duly covered by the pass of the Station Ameen, was intercepted by the French officials, and was subsequently sentenced by the lower French tribunals to imprisonment for fifteen days, and to a fine of 371 Rupees in addition to the confiscation of his tobacco. Mr. Maltby remarked that such proceeding on the

part of the French was calculated to frustrate the facilities which the system of passes was intended to promote and had hitherto afforded, and while he did not question the necessity for measures in the repression of frauds in the use of such passes, he urged that it was very desirable that the system itself should be maintained unrestricted for the sake of the obvious benefits of intercommunication and trade, which it secured both to English and French subjects. A deficiency between the quantity of tobacco entered in the pass, and that actually found in Saragopa Charry's possession, had, it appeared, raised suspicion as to the genuineness of the pass, and had consequently exposed that individual to the penalties imposed by the lower French Courts; but notwithstanding

this, His Excellency in his letter‡ of the 13th April 1852, suggested that Saragopa Charry might appeal to the higher Court when he promised that, if only to preserve intact the good understanding between the respective Governments in the matter of these passes, and to secure to the

subjects of both in their integrity all the facilities which they afforded for mutual convenience, he would endeavour to bring about a reversal of the heavy sentence which had been passed on Saragopa Charry; and accordingly in a subsequent communication,§ dated the 19th May 1852, the Governor intimated to the Collector that the Court of Appeal had annulled the decision of the

lower Court in the said case, notwithstanding the difference in the weight of the tobacco which had originally led to its seizure and confiscation, the Appellate Court holding that a pass granted by the Public Authorities of either Nation for the conveyance of goods between villages of the same Settlement fully protected such goods from molestation when in transit through intervening Foreign Territory except in cases of fraud clearly brought home to the parties. While

announcing this result His Excellency brought to the Collector's notice the cases of certain French Native subjects who had been subjected to exactions on the part of the English Customs Agents when passing from one French village or settlement to another, and he instanced

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among others the case of a native who was improperly charged duty at the English Customs station of Reddy Chuttrum for some goods which he was carrying from Pondicherry to Karikal, although he produced the pass granted by the French Officer who usually issues such documents to the inhabitants of the Settlement travelling to other

* F.

French possessions; and in Mr. Maltby's acknowledgment, * dated 7th June 1852, he notices each point of complaint, and he admits

that the levy of duty by the Sayer Ameen at Reddy Chuttrum was an error which would have been rectified immediately had the complaints been at once made to the Collector. But I will now merely draw the attention of the Board and Government to the fact that the foregoing establishes beyond question that long prior to Mr. Maltby's time the system of passes for purposes which I presume have been already sufficiently explained existed with the mutual consent of the local authorities, English and French, and not only for the conveyance of goods from one French village to another within the Pondicherry Settlement, but also from Pondicherry itself to other French Settlements such as Karikal, &c., and that the mere Certificate of the French public functionary designated the "Receveur du Domaine" has always been recognized. I may however add that in the case of goods passing from Settlement to Settlement it is usual to levy the duty at our Customs' Houses as a deposit, pending the receipt of the certificate of entry of such goods within the Settlement to which they may be destined, on the production of which the duty so deposited is at once returned.

3. Such then is a brief history of the passes and the usage regarding them so far as it is to be gathered from my records. As observed by Mr. Maltby, in consenting to the arrangement for the free transit of goods on passes by the local Officers, he and his predecessors were fully aware that the system exposed the Customs revenue to fraud, but such risk was considered of trifling importance compared with the convenience of the general public and the preservation of harmonious relations between the two Governments which the system secured.

4. The Government, I observe, have called for reports on the mode of Customs administration prevailing in the Godavery, Tanjore, and Malabar Districts, intending, possibly, to institute a comparison between the practice in those Districts and that in South Arcot, but there can be no analogy between the circumstances of the Districts named and my own. The French Settlements within the former are of very insignificant area and are very compact in form, and the necessity which has suggested the intercommunal passes in Pondicherry has no existence in those places. The frontier of the Pondicherry Territory is of some extent and very unmanageable; English and French villages intersect one another in an unaccountable manner, and as a single instance I may mention that in about nine miles of road between Cuddalore and the town of Pondicherry, French Territory is crossed no less than five times, and so it is throughout the whole circuit of the boundary line; French and English villages intermingle everywhere, causing often much annoyance, delay, and difficulty in matters administrative, and until this state of things is rectified it seems to me that the system of passes under notice is altogether unavoidable, and is simply a matter of necessity, and its repression would, in my judgment, result in a state of things far worse.

5. Unsuccessful attempts have been more than once made under orders of the Government both by Mr. Maltby and others to place the territorial frontier of the French Settlement on a more satisfactory footing so as to do away with its present zigzag boundary line and to make it one compact whole; and until this be done, I see not how the present difficulties incidental to such a frontier are to be overcome otherwise than under the system to which they have given rise with the express concurrence of the local authorities of the two territories; and any objections attaching to the pass system must, I submit, be regarded as a little moment when put in contrast with the evils, political and social, which, in my belief, that system effectually guards against, and without some substitute I have only to advocate its retention.

6. The Government observe that the passes appear to be extremely numerous, but this opinion is given, I fancy, under the idea that the passes apply to goods conveyed from Pondicherry to other distant French Settlements only, but this is not the case; the passes are all of one kind, and include those issued for the traffic and communication daily going on between the French villages lying within Pondicherry proper, and which of course constitute nearly the whole that are granted. Those issued to cover goods in transit from Pondicherry to other French Settlements are

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very few comparatively, while I need not add that the petty trade and commercial transactions between the town and villages and between village and village within the Pondicherry frontier are of daily and incessant occurrence.

* G.

† H.

7. I forward a Statement* showing the Customs duty levied on our land frontier on imports and exports during the past five years, also a Statement† furnished by the French Government giving the value of articles imported by sea into Pondicherry during the same period. These Statements speak for themselves. The total duty collected on imports and exports by land in each of those years is also given in an abstract form in the first Statement, and it will be observed that a decrease of about 4,000 Rupees occurs in the duty collected on Imports in each of the years 1864-65 and 1865-66, while the Exports into Pondicherry fell off from Rupees 47,993 in 1863-64 to Rupees 18,878 in 1864-65 and Rupees 26,720 in 1865-66. This falling off in the Land Customs revenue is not the result, in my opinion, of any change of duty, but is solely attributable to the general depression of trade for the past two years, and which more or less has affected the whole of India consequent on the sudden termination of the American war and the Monetary crises which have ensued elsewhere besides in England; and Pondicherry has of course shared in this depression and in these crises, but the country is, I believe, gradually recovering from the shock, and I anticipate that the Customs revenue will soon resume its customary proportions.

8. I am further required to report generally on the method followed of collecting duties on the Pondicherry frontier but I confess I do not exactly understand what is meant. A traveller or trader on his arrival at a Customs station is questioned by the Sayer Ameen as to whether he has or has not dutiable articles in his possession and if his reply is in the negative, and the Ameen sees no reason to doubt such declaration, a pass is granted him, at the Ameen's discretion declaratory of there being no dutiable goods with the party, and this pass on production at the Police Sayer gates along the road protects the holder from further search or detention. But should the declaration be suspected, the Ameen is empowered at once to order a strict search, and if dutiable goods be found, they are at once confiscated unless their possession be satisfactorily explained. Again, if a traveller or trader admit that he has dutiable articles, he is called upon to particularize them, and if his statement be relied on, the regulated duty is collected from him, and a printed paper describing the goods and the duty paid is given to him, and this he is required to produce when asked for by any of the Customs Police on the road in order to secure him from further molestation. But on any suspicion of the truth of the statement a careful search is instituted by the Police at the Customs Station under the orders of the Ameen, and if any discrepancy or mis-statement be discovered, all dutiable goods found are immediately confiscated. I have always maintained, and do still maintain, that a traveller or trader who with his goods has once been subjected to the scrutiny of the Sayer Ameen at the head frontier Custom House and has been furnished with the usual pass, is entitled to exemption from all further search or detention by the Sayer Police throughout the rest of the road, and it was mainly because I found that this rule was frequently departed from, and much inconvenience and annoyance was complained of, that I thought proper to frame the Draft Rules alluded to in the Board's Proceedings of the 30th November last, No. 8,598, my reply to which is recorded in their Proceedings of the 7th January 1867, No. 87. As observed in my letter of the 14th December last, No. 258, I intended that my rules should merely be auxiliary to the Customs laws, the leading features of which they condensed in a popular form for the ready comprehension of the general public, and especially for the use of our French neighbours who have not the means otherwise of becoming acquainted with the manifold provisions of the law effecting themselves when travelling beyond their own limits; but of course if these rules be considered superfluous, and still more if they are likely to prove mischievous, I can have no wish or object in pressing for their adoption, however desirable I may continue of opinion that their publication would prove as originally intended by me.

9. The matter of this report and my inability heretofore to give its subject due consideration, must be my apology for the delay there has been since my receipt of the French Governor's letter of the end of January last.

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ENCLOSURE No. 1.—A.

From GRILLARD, Ordonnateur, for the Governor on circuit, to the Collector of South Arcot, Cuddalore, dated Pondicherry, 22nd January 1867, No. 9.

1. In compliance with the request contained in your letter of the 12th December last, regarding the origin of the practice of granting French passes, I have the honour to furnish you with the result of the search made on the records of our administration.

2. In the year 1852, some correspondence took place on this subject between the Administration of Pondicherry, and one of your predecessors, the Honourable Mr. Maltby, under the following circumstances:—

3. On the 8th March 1852, a certain quantity of tobacco was seized at the French frontier to the detriment of one of the inhabitants of the English village of Perambay, notwithstanding the pass granted by the English authorities. This seizure was grounded on a difference of twelve Tooks less than the quantity covered by the pass, and despite the opposition on the part of the English ryots who contended that he was exempted from any examination simply because his goods were covered by a pass.

4. Consequent on this seizure the Tribunal of Pondicherry awarded a fine of Rupees 371-2-0 and imprisonment of fifteen days against the individual in question.

5. It was then that the Collector of South Arcot interfered in the matter and made his observations, which of course were founded on a principle of which the French administration could only acknowledge the justness.

6. The remarks of that Functionary are to this effect, that neither of the two Administrations should interest themselves in the repression of fraud in the matter of the Customs duty to an extent detrimental to the advantages allowed to the respective nationalities under the principle of permitting the conveyance through foreign territory free of duty of any goods whatever which are covered by a pass and passing from one point to another of the same national territory. A principle which cannot be departed from, except in any cases of fraud actually proved, and that these passes were intended to cover the merchandize and ensure its free circulation.

7. The spirit of the communication of your predecessor as stated above was favourably viewed by the French administration, and by a letter dated 19th May 1852, he was informed by the administration that the French Tribunals have regarded the principle as one sanctioned, and that the Court of Pondicherry in consequence annulled the judgment passed against the English subject, independent of the difference of weight which necessitated the plaint.

8. This is the fact that I alluded to in my letter to His Excellency the Governor of Madras, and in virtue of this implied sanction, the passes were issued to the Functionaries travelling from one territory to another, as well as to the natives who traverse a boundary to go into their villages.

(True translation.)

(Signed) C. W. READE,
Collector and Special Agent.

ENCLOSURE No. 2.—B.

From E. MALTBY, Esq., Collector, in charge of the Special Agent's Department, to His Excellency Monsieur W. MALASSIS, Acting Governor of the French Establishments in India, Pondicherry, dated Munnargoody, 10th April 1852, No. 37.

I have the honour to bring to your Excellency's notice that complaints have been made to me that inhabitants of English villages have been lately stopped in the French limits when carrying tobacco from one English village for consumption in another, although they were conveying it under passes granted by the public authorities according to the mutual custom which has been hitherto sanctioned for the convenience of the native subjects of both Governments. It has been represented to me that in one instance the tobacco has been confiscated, and a sentence, amounting to a fine of Rupees 371 and fifteen days imprisonment, passed upon the party, Saragopa Charry, although it is alleged on his behalf that he was taking the tobacco for sale in the English village of Perumbay and was conveying it under a pass given by the Sayer Ameen of Vardoor. I am not

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aware how far these proceedings have been correctly represented to me, and whether they have arisen, as alleged, from there being a new Tobacco Renter in the French limits; but as they tend at present to deter the inhabitants of the English villages from carrying supplies through the French Territory for their consumption, I beg to bring the subject under your Excellency's consideration, as it will doubtlessly be your Excellency's wish, while taking measures against frauds, to continue to the inhabitants of the detailed French and English villages the facility of obtaining supplies which the system of passes has hitherto afforded them.

ENCLOSURE No. 3.—C.

From His Excellency Monsieur W. MALASSIS, Acting Governor of the French Establishments in India, to the Collector of South Arcot, dated 13th April 1852, No. 25.

In reply to your requisition under date the 10th instant, I hasten to inform you that I will collate the necessary information so that I may be in a position to interpose on behalf of Saragopa Charry when his case comes before the Appellate Court, if, as I am led to believe, he fell a victim to a groundless accusation on the part of our Renter; and I will also issue the necessary instructions to prevent a similar occurrence, so that the free transport of articles across our country shall not be obstructed.

ENCLOSURE No. 4.—D.

From E. MALTBY, Esq., Collector, in charge of the Special Agent's Department, to His Excellency Monsieur W. MALASSIS, Acting Governor of the French Establishments in India, Pondicherry, dated Munnargoody, 21st April 1852, No. 38.

In acknowledging your Excellency's letter of the 13th instant, I have the honour to offer my acknowledgments for the manner in which your Excellency has had the goodness to take into consideration the case of Saragopa Charry and the question of passes for the conveyance of provisions to the intermixed French and English villages. In accordance with the observations made by your Excellency, I have instructed the Agent of Saragopa Charry that his proper course is to appeal to the constituted authorities against the sentence passed upon him.

ENCLOSURE No. 5.—E.

From His Excellency Monsieur W. MALASSIS, Acting Governor of the French Establishments in India, Pondicherry, to the Collector of South Arcot, dated 19th May 1852, No. 31.

1. Animated by the desire of promoting the interests of our respective Governments in the matter of free transport of goods into our territories, I have used my best influence in bringing to a satisfactory solution the charge preferred by our Renter against Saragopa Charry, notwithstanding the fact that the tobacco when seized was less by twelve Tooks than the quantity mentioned in the rowana.

2. It is with much pleasure that I now inform you that the case in question was dismissed by the Appellate Court of Pondicherry who laid it down as a rule that except in cases of fraud duly proved, a rowana or pass should effectually protect the goods from all hindrances on the part of Frontier Customs' Agents.

ENCLOSURE No. 6.—F.

From E. MALTBY, Esq., Collector, in charge of the Special Agent's Department, to His Excellency Monsieur W. MALASSIS, Acting Governor of the French Establishments in India, dated ———— No. 57.

1. I have the honour to acknowledge your Excellency's letter of the 19th ultimo, informing me that the Court of Appeal has reversed the sentence passed against Saragopa Charry, and I beg to repeat my thanks for the interest which your Excellency has been good enough to take in this affair.

2. The cases which your Excellency brings to my notice in your letter have received my best attention, and I trust that the explanation which I proceed to offer regarding them will be deemed satisfactory.

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3. In one instance a complaint is made by a person named Adissea Odean that he was charged duty in October last at the Reddy Chuttrum Chowky for some goods which he was carrying from Pondicherry to Karikal although he had a pass granted by the "Receveur du Domaine." Your Excellency will doubtless feel that there is a distinction between the case of goods carried from one French Settlement to another through a considerable extent of British Territory, and that of articles passing between villages for the use of the inhabitants in the immediate vicinity of Pondicherry. Nevertheless, the desire which is felt to maintain a cordial understanding between the two Governments and promote the comfort of the native community would have led me at once to pass the goods in question without any demand for duty on the pass which was granted by the "Receveur du Domaine" to show that the goods were being taken to Karikal and were intended for private use. The levy of duty was an error on the part of the Sayer Ameen and would have been rectified immediately if the complainant had applied to me, but his silence left me in ignorance of the occurrence, and as a new Ameen has since been appointed and the Customs accounts have been closed, it is no longer in my power to refund the amount. I trust that your Excellency will appreciate the difficulty which I find in taking measures to re-open the Custom accounts of a period so long past, and will give weight to the consideration that the amount in question is very trifling, being only Annas 15-5, and that the complainant did not make any complaint to me at the time.

4. In the remaining two cases which your Excellency brings to my notice, complaints are made that three individuals conveying salt under passes were detained at the English Custom Houses and that the Sayer Peons received from them small fees. It will always be my endeavour to check any irregularities of such description, and I should be glad if parties who have cause to complain against the Sayer servants would come at once to me and bring witnesses to prove their charges. I beg, however, to point out to your Excellency that some scrutiny of the passes and the persons producing them is necessary at the Custom Houses to check the abuses which are committed. In consenting to the arrangement for the free passage of goods on the passes of the local native officers, my predecessors were aware that they exposed the Customs revenue to loss, but they were willing to incur this risk for the purpose of promoting the convenience of the native community and harmonious relations between the two Governments. A comparison of the passes which have been issued with the size of the villages to which the salt and other articles are said to be conveyed, clearly shows that abuses are committed; but as it has not been wished to inconvenience the respectable part of the community on account of the misconduct of the unscrupulous portion, the British authorities have merely directed some inspection to be made of the passes instead of proposing any change of system or an annulment of the privilege which the inhabitants now enjoy. I cannot hope that the Sayer servants never misbehave, but my endeavours will be always made to check misconduct on their part, and your Excellency will doubtlessly deem it possible that complaints like the present may, in some instances, be groundlessly made by parties who wish their abuses of the pass system to escape observation and scrutiny.

(True Copies and translations.)

(Signed) C. W. READE,
Collector and Special Agent.

ENCLOSURE No. 7.—G.

ABSTRACT.—Statement showing the imports and exports *by land* into and from Pondicherry during the five years from 1861-62 to 1865-66.

ENCLOSURE No. 8.—H.

ABSTRACT.—Statement of Dutiable articles imported by sea into Pondicherry during the last five years.

Official Memorandum from C. W. READE, Esq., Collector of South Arcot, to the Secretary to the Board of Revenue, dated Tindevanum, 22nd August 1867, No. 213.

As requested in the Secretary's Memorandum of the 15th instant, No. 858, the Collector has the honour to forward copy of the proposed Customs Rules therein referred to.

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ENCLOSURE No. 1.

ABSTRACT.—Rules for the guidance of Customs House Officers at the Land Frontier Stations of the Pondicherry Territory. Published for the information of the public.

1. The foregoing papers relate to the system under which goods are passed over the frontier between British and French Territory. Their disposal has been delayed from a variety of causes.

2. As the Acting Third Member of the Board is about to proceed to South Arcot, and as it is very desirable that some of the points raised should be settled in personal discussion with Mr. Reade, the Board resolve to defer the final disposal of the correspondence until after Mr. Robinson's visit to the District.

No. 386. ORDER THEREON, 23rd January 1868, No. 192.

Separate Revenue, No. 14.

Customs.

The Government await the Board's further report.

(Signed) W. HUDLESTON,
Secretary to Government.

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23^d Jan / 68.

14 Copies to the Office of the Secretary