

7. From a moral point of view, I suppose it is admissible and convenient to tax intoxicating liquors, because by doing so we are enabled to restrain and regulate their use. It forms, however, a branch of revenue which we can hardly stimulate, and questions connected with it cannot be treated as simply matters of Pounds, Shillings, and Pence. The revenue no doubt loses largely by Mr. Honeywell's brewery, but, as Beer is less pernicious than Arrack, it is desirable to encourage the consumption of Beer, and the satisfaction the Board must feel at the diminution of dram-drinking must be set off against the loss of revenue.

[illegible]

Dec: 1871
Dep't
A 1142
Proceeding of the
Board of Officers

Proceedings of the Madras Government, Revenue Department,
14th April 1871.

8. Still Beer is an intoxicating liquor,* and though it is not desirable to tax it so heavily as Arrack, it has no claim to go scot-free, and considering that Beer may largely take the place of Arrack in this district, the Government should assert its claim to regard both as legitimate sources of taxation, and tax both though not to the same extent. The wholesale price of a gallon of Mr. Honeywell's Bazaar Beer is about 10 Annas. I would suggest that Mr. Honeywell and all other brewers who may hereafter follow the trade should pay to Government a Brewing License Fee to the extent of at least half an Anna on every gallon brewed.

THE Board resolve to let this subject lie over until orders are received on Board's Proceedings, dated 14th March 1871, No. 1,113.

No. 146. ORDER THEREON, 14th April 1871, No. 673.

Separate Revenue, No. 6.

Abkarry.

ORDERED to be recorded.

(True Extract.)

(Signed) F. BRANDT,

Under-Secretary to Government.

To the Board of Revenue.

Revenue Department
Proceedings of the Board of Revenue

dated 14th April 1871

Read the following

No. 27

From J. M. Brooks Esq.,

Commissioner, Nilgheries

To J. Grose Esq.,

Secretary to the Board of Revenue.

Madras

In Proceedings of the Board, 18th January

1871 No. 250, I am directed to report on the

propriety of raising the License fee paid

by Mr. Honeywell for manufacture & sale of

his Beer.

2. Mr. Honeywell now pays 190 Rs per annum as follows:

Travinhah Brewery 25

Wholesale Licenses 75

Coonoor 25

Cotacamund 25

Retail Licenses 30

Coonoor 15

Barliar 15

Wellington 15

Hotagherry 15

190

3. Thus, for permission to brew Beer, Mr. Honeywell pays 25 Rs a year. I am not

the Government should assert its claim to regard both as legitimate sources of taxation, and tax both, though not to the same extent.

The wholesale price of a Gallon of Mr. Honeywell's Bazar Beer is about 10 Annas. I would suggest that Mr. Honeywell and all other Brewers who may hereafter follow the trade should pay to Government a Brewing License fee to the extent of at least half an Anna on every Gallon brewed.

Commissioner's Office
Cotacamund
20 March 1871
I have &c
(Signed) J. W. Brecks
Commissioner

The Board resolve to let this subject lie over until orders are received on Board's Proceedings dated 14 March 1871 No. 1113.

(True Copy & Extract)

(Signed) J. Grose

Secretary

The Commissioner of Nilgherries

(True Copy)

By

Secretary

The Secretary to Government.

Revenue Department

Private Council
4 April 71
L.B

Revenue Department
No. 674

PROCEEDINGS of the MADRAS GOVERNMENT

Under date the 14 April 1871

Read the following

Board of Revenue

Subj. for orders letter from
Collr. forwarding one from Comasurana
D. Kshatulu offering to rent or
purchase Rice Hulling Machine at
Nedumole in Kistna Dist. together
with estimate for repairing shed in
which machine is placed.

The trial which has
been made at the Government
Workshops at Chepauk of the
duplicate Rice Hullo is not en-
couraging, and the tools are
not sufficient to incur any further
expense on account of the machine
now at Nedumole.

They

2 They are not however
disposed to sell for Rs. 25 or
what must have cost altogether
upwards of Rs. 3000, and
resolve therefore to direct that
the machine be taken to pieces,
and deposited in the Byemahal
Workshops where the Tothgear,
and Shafting and finally
most of the parts can be
turned to useful account.

The necessary orders
will be issued in the D. P. M.

[Faint, mostly illegible handwritten notes and signatures]

14. For the Proprietor's Department
21. — Mr. D. P. M.

[Signature]
14. For the Proprietor's Department
21. — Mr. D. P. M.

847-147-148

*Rice hulling machine
at Nidumole -
Nidumole, Masulipatam*

8

*With
K. S. S.*

**Proceedings of the Madras Government, Revenue Department,
14th April 1871.**

No. 147. Read the following Proceedings of the Board of Revenue, dated 15th March 1871, No. 1,130:—

Read the following letter from the Officiating Collector of the Kistna District, to the Acting Secretary to the Board of Revenue, dated Gudiwada 31st January 1871, No. 304.

WITH reference to Government Order, dated 17th January 1871, No. 111, Revenue Department, directing me not to dispose of the Rice-hulling Machine at Nidumole pending the result of the trial, ordered to be made at Chepauk, of the similar machine now at the Sydapet Farm, and requesting me to give my opinion as to whether it is advisable to fix an upset price on the machine, supposing that the order to sell is eventually renewed, I have the honour to forward, herewith, copy of a letter from Camaswara Dikshatulu Garu, who is the Native gentleman who formerly rented the machine for some months. He points out from his experience what are the defects of the machine, and makes offers for it under several conditions:—

- | | |
|---|-------------------|
| 1. If the machine be put into thorough order and a rice-pounder attached so as to turn out good rice and the machine is kept in order, Rs. 250 a-year for 5 years, or | RS.
1,000 down |
| 2. If the machine be put in order and opened and set up again near Anderson's bridge in Masulipatam | 1,500 |
| 3. If set up in its present condition near Anderson's bridge at Masulipatam | 500 |
| 4. In its present condition where it is | 25 |

From all the inquiries I have made, and after advertising also, I do not think it likely that any other offer will be received.

2. The machine is at Nidumole, and has all along been looked after by the Lock Gufmasta of the Department Public Works, though it is under the charge of the Revenue Department, but Colonel Moberly objects to have anything to say to the care of it. Under these circumstances I request instructions. This is a valuable machine having cost originally £285, besides the expense of sending out from England and setting up here. In the last monsoon, the shed in which it was placed came down and broke some parts of it. It is now roughly covered with palmyra leaves and the several parts heaped up together. I have sent in an estimate for repairing the shed which has not been passed, but unless something is done soon, the machine will be seriously injured. It is no use where it is, and it requires various improvements to be made of any use at all, as it does not efficiently remove the husk of the paddy.

ENCLOSURE No. 1.

From C. CAMASWARA DIKSHATULU, to the Officiating Collector of the Kistna District, dated Masulipatam, 27th January 1871.

I AM duly favoured with your letter of the 24th instant, and most respectfully beg to represent at first the defects of the machine, and at last my offer about it.

*Proceedings of the Madras Government, Revenue Department,
14th April 1871.*

2. While the machine is lying uselessly, I, with the desire of making it known to the public, have tried it for three or four months, losing altogether Rs. 200 at the end. The defects are, first, it produces rice mixed with one-third portion of paddy; second, the rice produced breaks in length instead of in breadth, and when it is pounded again, being raw rice, the rice will turn into flour (செவ்வெண்); third, as it produces only raw rice, there is no demand for that rice in this part of the country.
3. On my representing these circumstances to the late Colonel Winscom, R. E., he sent Mr. Peters to try it, who remained there for few days, but I could find no improvement by his trial.
4. I have also suggested to attach to the same water-power of the machine a pounding machine in the form of one now existing in Rajahmundry Museum. I have also spoken with Mr. John Birkenhead at Rajahmundry, Mechanical Engineer, engaged by the Rajahmundry Cotton Manufactory on 400 Rs. pay per annum, about this machine, and he appeared to be well acquainted with such machineries, and he kindly promised to look into the state of this machine if possible and required.
5. If the machine is put in good working order and produce good clear rice, either through the said Engineer or some other experienced officer in such matters, and a pounding machine is attached to it, I will be prepared to pay for five years at the rate of Rs. 250 a-year, provided so long it is in good working order, or to pay Rs. 1,000 in value of it.
6. Should the machine be fixed near the Anderson's bridge in the Sultanagaram swamp under the good-water canal, where, I think, there will be sufficient height of water, and if the above-mentioned improvements are made, I will be glad to pay Rs. 1,500 in value, or if it is fixed in that place, even in the present working state, I will like to pay Rs. 500.
7. Should no arrangement be made, and the Government wants to sell it in the present state, I am sorry that I could not pay more than Rs. 25 as it is no use except for melting into iron; but I regret much that the Government, who first had generously thought of sending such a new useful machine into the strange part of the country, neglects to put it in good working order, and to make it a useful instrument in the country, even by the sacrifice of few thousand Rupees for the benefit of the public.
8. I am perfectly aware that the failure of the machine will tend that no further machine will be sent for up to a long time to come; but I am sorry that my position and circumstances will not permit me to call for experienced hands from distant places, and to lay a large amount of money.

The estimate will be submitted for the orders of Government, with reference to their Order quoted by the Collector.

2. The Board are still of opinion that the machine is never likely to be of any practical use in this country, and are therefore not disposed to recommend the expenditure of 575 Rs. on a shed for its protection. They would accept the offer of Rs. 25 for it as it stands, or it might perhaps be taken to pieces and sold in Madras.

No. 148.

ORDER THEREON, 14th April 1871, No. 674.

Miscellaneous.

THE trial which has been made at the Government Workshops at Chempauk of the duplicate Rice-huller is not

*Proceedings of the Madras Government, Revenue Department,
14th April 1871.*

encouraging, and the Government are not inclined to incur any further expense on account of the machine now at Nidumole.

2. They are not, however, disposed to sell for Rs. 25 what must have cost altogether upwards of Rs. 3,000, and resolve, therefore, to direct that the machine be taken to pieces and deposited in the Bezwarah Workshops, where the Toothgear and shafting, and probably most of the parts, can be turned to useful account.

3. The necessary orders will be issued in the Department Public Works.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
,, the Public Works Department.

Exd. F. R. Bantleman.

March 30.

My dear Mr. Hildesheim.
From what I
know of the machine
itself, and of the
Bey's workshop.
I feel quite sure
that the officer in
charge of the latter
would be only too

Cobl. of 1871 B 3110111

REVENUE.

To

THE BOARD OF REVENUE,

Do. do. do.

Dated April 14th.

Recd.

Recd.

G. O., 14th April 1871, No. 674.

APRIL

Nos. 147-148.

Rice-hulling Machine at Miamite
Kisumu District.—Orders to be issued in the
Public Works Department for its disposal at the
Bey's Workshop.

Rice-hulling Machine at Nivandale
 District. Orders to be issued in the
 Public Works Department for its deposit at the
 Bazaar Workshops.

MS. 131-180.

glad to give the
 price named for
 the old iron by Cameron
 the taking of the
 machine to pieces
 would not cost much
 the empty parts which
 from time to time
 pass the mill-site
 from Maculphalan, after
 unloading their freight
 of lime or stone lime

carry the iron up to
 the shop - and then on
 the carts, both a single
 iron would work up in
 dredge repairs & be worth
 more than the sum named
 (25 Rs.) The further from
 & shafting may some day
 there be required & less.
 their prime cost to Govt.
 but if not, Govt. can work
 up the iron some advantage
 than a private individual

4 C. Belmont / 18th April 1883-84

Rev. Mr. Sept
Proceedings of the
Board of Revenue
No 1183

Dated 12th } April 1884
Despatch 12th }
Recd. 12th }
Copy

20
Honnored Sir - in
Mangalore Principal
Ludh Ance's Court
in L. Canara Dist.
Memo. of appeal in
sent by Govt. Pleader,
affirmed
1883-84
With order

20675
Infor. approved to draft memo.
of appeal. L.D.
14 April 1884
B.T. R.
In copy to the Govt. Pleader
3 - Govt. Pleader