1772

Proceedings of the Madras Government, Revenue Department,
21st November 871.

No. 205. Read the following Proceedings of the Board of Revenue, dated 9th October 1871, No. 4,327 :—

Read the following letter from J. H. GARSTIN, Esq., Collector of South Arcot, to the Secretary to the Board of Revenue, dated Cuddalore, 22nd August 1871, No. 279.

In reply to the Board's Proceedings of the 19th ultimo, No. 2,476, I have the honour to submit herewith a copy of my Head Assistant Mr. Lister's report on the working of the Revised Land Customs establishment.

2. As this establishment was only entertained on the 1st September 1870 Mr. Lister's report only refers to the last eleven months.

3. The result of the revision and of the increase of salaries has been very satisfactory; in fact, to these causes, in a great measure, may be traced that increased honesty and trustworthiness among the Sayer officials which has, in Mr. Lister's opinion, so greatly tended to effect the large receipts during the period under report.

4. During 1868-69 and 1869-70 the Sayer Department was under the charge of Mr. Gribble, the Assistant Collector, to whose exertions Mr. Lister principally ascribes the sudden great increase in Sayer collections that took place during those years, in the former of which the receipts exceeded those of 1867-68 by Rs. 35,000 and amounted to Rs. 90,897-4-9, while in 1869-70 they reached Rs. 86,144-0-6. During the eleven months under report the total receipts were Rs. 89,809-10-6, being an increase of Rs. 25,000 above the average of the five years preceding 1867-68, but little more than Rs. 1,000 less than the collections for the whole of 1868-69, and actually Rs. 3,665-10-0 in excess of those for 1869-70. Moreover, if the receipts for August are estimated at Rs. 6,000 (as they may well be, seeing that between the 1st and 12th August they amounted to Rs. 3,771-13-6), the total receipts for the past year of the revised establishments would show an increase of upwards of Rs. 5,000 above the highest collections ever made before; and this, too, in the face of the Franco-German war and its paralyzing effects on the trade of Pondicherry. Indeed, as Mr. Lister points out, had the war not taken place there is reason for thinking that a still further increase of about Rs. 11,000 from duty on wines would have been realized, thus raising the Sayer revenue considerably above a lakh of Rupees.

5. There is one matter, however, in connection with this large increase in the receipts from Frontier Customs on which I feel bound to remark, and that is the prevalence of a custom of levying export-duty on all goods even though they may have paid full import-duty on being landed in India. This custom is based on an order of Mr. Reade's, dated 16th October 1869, and was acted on at once at the Mortandy Custom-house (on the road from Pondicherry to Madras), but not until June 1870 at the Madalapett gate (between Pondicherry and Cuddalore), and has, I fancy, tended somewhat to increase the receipts, though to what extent I am unable to say. I presume Mr. Reade issued the above order relying on Section 3 of Act XI. of 1869; but from paragraphs 6 and 7 of Government Order of the 17th July 1866, Revenue Department, No. 1,771, it would appear that the Madras

Government are bound to see that all articles imported at any British port, and which have paid full duty as required by Regulation, should be allowed to pass free of all frontier duty into the French settlements. Moreover, at page 35 of the Sea Custom-house Manual a form of certificate of goods having paid import-duty is given, and it is stated that goods having paid such duty are allowed to be exported free by land under such certificate. These certificates, however, if produced are disregarded at our Frontier Custom-houses by reason of Mr. Reade's order. Of course, goods covered by such certificates should be clearly identified before being passed, but if they are identified, I think, they are entitled to pass free. I enclose a translation of the Arzee on which Mr. Reade issued his order, and a copy of the order itself for reference.

6. The great increase in the amount of duty levied on indigo exported to Pondicherry is remarkable, Rs. 26,326 having been realized during $\frac{11}{12}$ths of the year under report against 11,238 during the whole of 1869-70, and 14,410 during the whole of 1868-69.

7. Mr. Lister says (paragraph) that he has not heard of any increase in the indigo trade in Pondicherry. I presume he means by this that he has not heard of any increase in the manufacture of that article there. My own inquiries, however, lead me to the conclusion that such manufacture is on the increase; for when last in Pondicherry I was informed that a French gentleman (a Mr. Prudhomme I think) was just about to commence the manufacture on a large scale from duty-free imported dust or leaves. However, if the proposed duty on the plant and dust is imposed all such manufacture will cease.

8. I cannot support Mr. Lister's recommendation (paragraph 11) that Rs. 500 should be given to Savari Roya Pillai, but I think he might be allowed a year's extension of office in consideration of his good service. I would, however, recommend the adoption of the proposals that the pay of the Thookanampaukum Superintendent be raised to Rs. 50, and that of the Valdavoor Superintendent to Rs. 30, and that a Gumastah be moved from the latter station to the former. I find that the Superintendent at Thookanampaukum is the French Native Bernard Valarnatha Mudali, whose services Mr. Robinson, in his report on the South Arcot Sayer in 1868, recommended should be dispensed with. I do not know why this recommendation was not acted upon, but I would advise that no time be lost in acting on it now.

9. I am opposed to moving the Sayer station from Thookanampaukum to Nellathoor, but I think it very necessary that both Nellathoor and Yembalam should be carefully patroled and watched to prevent indigo being smuggled into the latter village from the former where it is manufactured; it will then be exported *via* Thookanampaukum to Pondicherry. I would also recommend that the additional gate proposed to be established by Mr. Lister (paragraph 34), about 2½ miles on the Cuddalore side of Thookanampaukum on the road leading to Bahoor, be erected at once.

10. The remarkable increase of upwards of Rs. 20,000 in the collections at Madalapett, from the date of the dismissal of the late Superintendent there at the end of 1870, up to the 31st July last, over the best collections ever made during the corresponding seven months of any past year, shows that the late Superintendent's

Proceedings of the Madras Government, Revenue Department,
21st November 1871.

dismissal was certainly opportune, and that the present Superintendent, Gholam Kadar, has discharged his duties faithfully and well.

11. I do not know on what principle the custom is founded, which Mr. Lister understands to exist, regarding "French to French" passes (described in paragraphs 20 and 21 of his report), nor do I imagine that the French Government ever meant to acquiesce in such an arrangement; for it seems to me that a French village *enclave* in our territory is as much an integral part of the Pondicherry territory as that town itself; and that if the sepasses are to be recognized at all, then goods once inside such detached territory have a right to pass into Pondicherry under cover of them without let or hindrance from our Frontier officials, however provoking it may be to know that the goods so passed are really English products which have evaded a duty they ought to have paid; and, in my opinion, the only effective method of remedying this state of things is (so long as export-duties are leviable) by patrolling these detached plots of French territory and preventing dutiable articles passing into, or out of, them without paying duty.

12. The case to which Mr. Lister alludes in the 22nd paragraph of his letter was one of the seizure of a quantity of ground-nut oil coming under a French pass from a French village. Evidence was taken to show that the oil had been originally produced in a neighbouring English one and taken into the French one without paying duty. The oil was released on deposit of the amount of duty leviable, which, on appeal, I ordered to be returned.

13. A register of these passes should, I think, be kept, for no doubt their existence facilitates smuggling, but, as Mr. Robinson remarks in the 6th paragraph of his report of the 27th February 1868, they "of course cannot be challenged by the preventive cordon on the inner line."

14. Mr. Lister's proposals in paragraph 23 would, I have little doubt, be strongly objected to by the French Government, without whose consent they could hardly be brought into operation, while, as to the plan of attaching every French village to a Sayer station, I was under the impression, from Mr. Robinson's report, that such was the existing practice; for in the latter part of Section 6 he says, "Dutiable articles of agricultural produce grown in English villages within the "mixed territory are registered by the village-officers and Pygusts, and the nearest "Custom-house officer (to each Custom-house officer a certain range of Sayer villages "is assigned) opens an account with each cultivator of dutiable produce in which he "debits him with the duty on the probable outturn of his crops, and credits him with "the duty paid on such portion thereof as he sends into Pondicherry, etc." From Mr. Lister's report, however, it would seem that such a practice does not prevail. I am decidedly of opinion that every isolated French village should be carefully watched and patroled, and the task of levying duty on any dutiable articles attempted to be carried into such villages from English territory or *vice versa* form part of the different Sayer Superintendent's duty.

15. Mr. Lister's recommendation in paragraph 24 of his report that after the establishment of a registry of "French to French" passes, if it was found that more dutiable goods were passed by virtue of them than could possibly be produced in the French villages whence the passes were issued, it would then be time enough to meet the question of putting a limit upon them, appears to me to be as much as can be done at present to meet the difficulty.

16. With reference to Mr. Lister's remarks on "English to English" passes contained in paragraphs 25, 26, and 27 of his report, I do not see how any check can be put upon these beyond requiring a register to be kept of all that are issued and received, and laying down a rule that they shall be, in every instance, delivered up to the headman of the village to which the goods are going, or to the Superintendent at the frontier station through which they will last pass, who should sign and return them to the respective village or gate from which issued, if the goods correspond with the pass, or levy the duty in case of any marked difference. I may here remark that in their Proceedings of the 1st May 1869, No. 2,959, the Board in passing orders on Mr. Robinson's report say, at paragraph 15, "The issue of free "passes by the Collector has, the Board understand, been stopped. It should not "be revived," but I presume this refers only to the issue of free passes to cover goods in transit from Pondicherry to Karical.

17. In paragraphs 28 to 36 of his report Mr. Lister discusses the existing Preventive establishment, and I think proves very conclusively that more Police are required, and his recommendations, moreover, are acquiesced in by the District Superintendent of Police, whom he consulted before submitting them. Captain Young, however, has informed me that the increase should be in addition, if possible, to the present budgetted force of the district, and that the number of District Inspectors does not admit of one being detached solely for Sayer duties. I beg to recommend therefore, 1st, that the frontier preventive force of this district should be treated like the Salt police as a distinct branch of District Police service; 2nd, that it should have an Inspector specially to look after it in addition to the number of Inspectors at present employed in the district; 3rd, that the number of Constables should be raised from 72 to 100 by an equivalent increase in the district force, and that three petty officers on Rs. 15 a-month be employed, in addition to the present number from the 1st October; the total additional cost to be debited to the Sayer Department.

18. I cannot conclude this letter without drawing attention to Mr. Lister's remarks in paragraph 6 as to the heaviness of his present charge, and from what he has personally told me of the difficulty he experiences in disposing of the ordinary work of the two important talooks entrusted to him with his present small establishment, I beg strongly to recommend the addition of a Clerk on Rs. 30 a-month to his office, who will be of great assistance to him in looking after the Sayer Department records, preparing returns, and copying English correspondence.

19. Having been so short a time in charge of the district, I must leave it to the facts contained in his report to prove the supervision exercised by Mr. Lister over the Sayer Department since he has had charge of it.

ENCLOSURE No. 1.

From A. L. LISTER, Esq., Head Assistant Collector, to the Collector of South Arcot, dated Tindivanum, 14th August 1871, No. 86.

I HAVE the honour to report on the working of the revised Sayer establishment as directed in your letter No. 521 of the 21st July 1871. The increased rates of pay were given from the 1st September, and I fancied this report was not due before the 1st of September in this year.

Proceedings of the Madras Government, Revenue Department,
21st November 1871.

2. The results of the working for eleven months can hardly be considered a fair test of what the revised establishment can do, for at first it was, in a great measure, the old establishment on higher pay. At Madalapet, the most important of the gates, no change whatever was made in the establishment. The same servants received higher pay, and no improved results were shown; indeed, the collections (Rs. 5,573-4-10) at Madalapet from September 1st to December 31st are matter of surprise to me. On the 31st December the old Superintendent Ramanjuloo Naidoo was suspended, and from that day the receipts increased, and I think the increase is to be, in a great measure, attributed to the energy and honesty of the new Superintendent Gholam Khader.

3. At Mortandy, the gate next in importance to Madalapet, no confirmed Superintendent was appointed until May, and he did not take up the appointment until 15th July. Varadarajuloo Naidoo was sent there on probation and turned out to be inefficient and useless.

4. The department had such a bad name in the district that men of good character were unwilling to enter it. Mr. Reade offered the Mortandy appointment to more than one person who declined it, and the make-shift arrangement was therefore a necessity.

5. The enhanced pay has certainly done this immense good that the objection to entering the Sayer Department has disappeared. The two 100 Rs. Superintendent, Gholam Khader and Mr. Stahlman, are intelligent men of unexceptionable character, who could not possibly have been tempted into the department under the old rates of pay.

6. The total receipts for the eleven* months which have elapsed since the higher rate of pay was given are Rs. 89,809-10-6, showing an increase of Rs. 25,000 over the average receipts for the five Fuslies previous to the date of Board's Proceedings No. 2,959 of 1st May 1869, recommending the revised establishment. In the official year 1868-69 the receipts were Rs. 90,897-4-9, which was an increase of upwards of Rs. 35,000 on the preceding year, owing, in a great measure, to the energy and indefatigable industry of the Assistant Collector, Mr. Gribble, who devoted an amount of time to personal inspection of the gates and to close superintendence of the details such as it had been perfectly impossible for the Collector to give, and such as the Head Assistant Collector, with an important charge and ten lakhs and-a-half of land-revenue to collect and with head-quarters 25 miles away from the nearest gate, can never hope to give.

* From September 1870 to July 31st 1871.

7. In the official year 1869-70 the receipts were Rs. 86,144-0-6. Both these years when Mr. Gribble was in charge of the Sayer were years of exceptionally high receipts, and it is satisfactory to see that the receipts for eleven months are Rs. 3,665-10-0 more than those of 1869-70, and only about a thousand rupees less than those for the whole year 1868-69. The receipts for this month may safely be estimated† at Rs. 6,000 so the revised establishment in the first year of its existence will have yielded Rs. 5,000 more than the highest sum ever received in a year, and this, too, notwithstanding the very unfavourable start, and the French war which has to some extent temporarily paralysed trade in Pondicherry, and which has certainly caused the diminution of Rs. 11,000 in the receipts under the head of "Liquor," for Pondicherry merchants do not keep large quantities of wine as stock; they deal mostly in cheap wines which they sell quickly, and the non-arrival of the usual vessels immediately affects the export of liquor.

† Actual receipts up to 12th August, Rs. 3,771-13-6.

8. The increased receipts are, in my opinion, in a great measure, due to the increased honesty and trustworthiness of the Revenue establishment, and are no more than might be always expected in good seasons. Indigo has yielded Rs. 26,326 against Rs. 11,238 in 1869-70 and Rs. 14,416 in 1868-69; Rs. 678 more in eleven months than was collected in two whole years—years in which the best Sayer collections ever known were made.

9. I cannot learn that there has been any increase in the indigo trade in Pondicherry. The Police Inspector Mr. O'Connell tells me he has observed a decline, and that, owing to the absence of shipping in the French roads, several merchants who have been in the habit of taking indigo to Pondicherry have this year sent it to Madras for exportation.

10. The receipts at one gate (Thookanampaukum) will give some idea of the extent to which indigo has evaded duty. In nine months (November 1st to July 31st) Rs. 4,314 was collected at Thookanampaukum for indigo, while the total receipts at this gate were Rs. 688-4-9 in 1868-69 and Rs. 811-12-5 in 1869-70. The reason of this is that Savari Roya Pillay, who has been thirty-one years in the Sayer Department, and who must necessarily know all its tricks and receipts, was sent to this gate as Superintendent last September. He is fifty-five years of age, and does not wish to leave the service, and so he has made good collections. If Nellatoor could be thoroughly watched, and honest and industrious agency secured, this Rs. 4,000 could possibly be doubled or still further increased.

11. I have not recommended that Savari Roya Pillay should be retained in the department for reasons given in my letter to you; but if some reward, say Rs. 500 could be given him for his exertions, I think it would have a good effect, for not only has he given us increased receipts this year, but he has shown us what to expect from this gate.

12. When so much rests with the Superintendent that he can give us less than a thousand rupees a-year if he likes, or 5,000 as has been given this year, or perhaps Rs. 7,000 or 8,000 which, I believe, the gate ought to yield in good indigo seasons, Rs. 30 a-month seems but small pay. As, however, it is not likely that any alteration will be made in an establishment which has so lately been revised, I recommend that Rs. 50 should be given to the Thookanampaukum Superintendent and Rs. 30 to the Superintendent of Valdavoor, and that a Goomastah should be moved from Valdavoor to Thookanampaukum. It is quite impossible that a Superintendent with one Goomastah can give proper and constant attention to the large stock of indigo in Nellatoor. The Superintendent of Police has recommended that Sayer Station should be moved from Thookanampaukum to Nellatoor. More than four-fifths of the collection at Thookanampaukum are for indigo, and there are ten indigo factories at Nellatoor which is close to the French village of Yembalam from which it is separated by an imaginary line. Nellatoor is not on a main road while Thookanampaukum is, but I still think the change should be made for the sake of the indigo revenue.

13. Whether this change is to be made or not must depend, in a great measure, whether indigo leaf is to continue to pass free. The factories were built at Nellatoor when duty was charged on indigo leaf, which came free to Nellatoor, whence indigo could easily be smuggled to Yembalam; but if indigo leaf is allowed to pass free, factories will soon disappear from Nellatoor, and in their room factories will spring up at Yembalam, and in a few years revenue from indigo in this district will disappear, in a great measure, if duty can be wholly evaded by building a factory in French territory.

14. A hasty inference must not be drawn from the fact that, although there has this year been no duty on indigo leaf, the receipts for eleven months are equal to the total of the receipts for the last two official years, for practically* until this year with the collusions, or through indigo has always passed free from Nellatoor Savari Roya Pillay, who has this year done such good work, tells me that notwithstanding the large sum he has collected during the last nine months, indigo is still extensively smuggled from Nellatoor. It is understood, too, that the question of passing indigo leaf free is still under discussion, and even if it is decided to pass it free, I do not, of course, suppose that the Rs. 20,000 will disappear in a year; but in the course of four or five years, the present custom of building factories on English territory in the close vicinity of French villages will be discontinued, the factories will be built in French villages, and the revenue from indigo will gradually dwindle away; but in the meantime something must be done to watch Nellatoor, and I think the removal of the Sayer Station from Thookanampaukum the best step to take.

* The receipts have been so very small.

15. Statement A. shows the collections under the different heads for the eleven months, with the sums collected under the same heads in the official years 1868-69 and 1869-70. The increase under indigo and the decrease under liquor have been noticed. There is an increase of Rs. 5,400 under oil over last year, while there is a slight decrease under "Miscellaneous," and a larger decrease under piece goods and copper which may, perhaps, be owing to the partial stagnation of trade in Pondicherry.

16. Statement B. shows the collections at the different stations for the eleven months under report and for the official years 1868-69 and 1869-70. The increase at Thookanampaukum is due to increased collections for indigo, Rs. 4,314-5-8 having been collected against Rs. 347-12-7 in 1869-70 and Rs. 141-12-5 in 1868-69. The increase at Madalapet is principally upon indigo; the decrease at Mortandy is owing to less liquor being passed, the collections under this head being Rs. 9,000 less than in the official year 1869-70.

17. But these statements do not well show the improved results of the revised establishment, for throughout eleven months are compared with twelve months, and as I have shown above, there were inefficient Superintendents at Madalapet and Mortandy gates; these gates yield more than two-thirds of the whole income.

18. The inefficient Superintendent at Madalapet was suspended on the 31st December, and subsequently dismissed. Statement C. shows the collections from this day until the 31st July, and the collections for the same seven months in the preceding five years. There is an increase of upwards of Rs. 20,000 on the best collection ever made in the corresponding months of past years.

19. So I trust the revised establishment will be deemed to have fulfilled the Board's expectations, and to have resulted in an immediate increase of revenue.

20. The "French to French" passes are a matter of great difficulty, and after my short experience, I should be very diffident about making any suggestions had not Mr. Reade in his letter of the 13th May 1869, drawn the attention of his Excellency the Governor of Pondicherry to the general belief that the extensive smuggling goes on under cover of these French passes.

21. I believe there are no written rules about these passes, and from all I can learn, I understood that hitherto they have been taken to protect goods *bona fide* passing from one French village to another; but when there has been satisfactory evidence that they were smuggled into the first village, they have been liable to seizure on their subsequent passage through English territory and to confiscation on the ground that they started from an English village and that they were not in transit from a *bona fide* French starting point; this view was seemingly acquiesced in by His Excellency the Governor of Pondicherry in his letter No. 83 of the 29th May 1869. Gingelly-oil seed covered by a French pass was seized after leaving the French village of Cottamanuttam, on the ground that it had been smuggled into Cottamanuttam from the English village of Vennetampalium; the French Governer did not argue that if it had come from the English village it was still covered by the pass after it had once got into the French village, but denied that it had come from the English village; a French official, Mr. Sice, met Mr. Gribble to take evidence as to whether the original starting point was French or English; the evidence that it started from an English village broke down and the oil seed was subsequently released.

22. The decision contained in your letter No. 570 of 10th instant, that these passes are to protect goods from a French village, even if they have been smuggled into that French village will, I conceive, greatly increase the smuggling power of these passes, unless some register is kept of them, and some limit put upon them.

23. I think that every French village should be attached to one of the Sayer Stations, and that the French pass should be taken to that station, and should be numbered and signed by the Superintendent, who should keep a Villagewar Statement of the passes he registers; this should be done before goods liable to Export-duty are moved, and before goods liable to Import-duty pass our inner preventive Cordon.

24. This would not entail much trouble upon the French merchants, though it would probably be vigorously opposed, as it would, I believe, tend to diminish the smuggling power of these passes; it would, at all events, enable us to keep a trustworthy register of the passes, and if it is discovered that they are abused, and more indigo, gingelly-oil seed, etc., passed under cover of

them from a village than it is possible for that village to yield, it will then be time to meet the question of putting a limit upon them.

25. The English to English passes require to be put under some rules; at Kundamungalam gate the other day I found a party of cloth-merchants from Coimbatore asking for an "Amdrast" pass to go through the gate without paying Export-duty; I declined to give them one, and told them that it was not credible that they had travelled three are four hundred miles to find a market in the few English villages which lie between our outer and inner preventive cordon; they replied that for the last three years they had got an Amdrast pass, and this fact doubtless accounts for their annual visits.

26. From the 1st November 1870 to the 17th July 1871, 1,210 chests of indigo have gone on Amdrast pass to Cottacooppam. It is, of course, quite impossible to prevent anything that once gets to Cottacooppam being smuggled into Pondicherry. Of these cases, 650 have passed into Pondicherry on payment of duty, 63 have returned through Mortandy, and no fewer than 403 are said to have gone by Parangany and Papamby's chavady; these are merely out-gates, with a couple of Police Constables at each; there can be no certainty that these cases were not smuggled into Pondicherry, for the Constable might have been bribed or tricked. The revenue at stake is too high to be trusted to the intelligence of a single Police Constable and to the honesty of a Batta Peon who starts with the indigo from Cottacooppam. Under your recent ruling no risk at all would be run, for the bandies could stop in a French village enroute to Parangany and obtain a French pass to take the indigo to Pondicherry.

27. I think that no Amdrast pass should be given at all for indigo. Let it pay the duty when it passes the gate. On all other goods I would restrict the Superintendents to granting "Amdrast" passes on their own responsibility to villages within the mixed territory to those cases where the duty would not amount to Rs. 10. All other cases should be reported for orders. This would not apply to through-passes from Mortandy to Cuddalore and the like.

28. The Revenue Establishments have been placed on a new, and I venture to think, a satisfactory footing, but no alteration has been made in the number of the preventive police, which is too small for the work. No difference of opinion exists on this point; the Inspector-General of Police, in his memorandum of the 29th March 1871, commented upon the paucity of the men, and said that "the continuous watch now expected from each man is almost beyond physical strength and endurance," and since that memorandum was written, a reduction of ten Constables has been made in the number of Police employed on preventive duty. Captain Young tells me the men are "thoroughly knocked up" with the work; Mr. Inspector O'Connell complains of the fewness of the Constables, which render it quite impossible to keep up up a system of constant patrol.

29. I remember to have seen some time ago in the Police Weekly Circular the following remark by the Inspector-General on the Diary of an Assistant Superintendent, which told of the same Constables doing day and night-beats:—"Put a stop to this cruelty or force." I was forcibly reminded of this remark when I found that at fourteen of the Sayer out-gates there is but one Constable; night and day from month's end to month's end; this one Constable is on duty, and is supposed to have his wit about him, and to prevent any traveller or bandy passing his gate without examination or search.

30. I would submit that the preventive police, which is directly remunerative, should not be liable to spasmodic reduction on financial exigencies, and to prevent this, I think, the Collector should say how many Constables he wants for the preventive force, and pay for them from the Sayer Revenue; some alteration should surely be made when a declaration of the Inspector-General of Police that the Preventive Force in sufficient for its duty is followed almost immediately by the withdrawal of ten men from the small force.

31. The preventive force, I think, should have its own Police Inspector; there would be ample work for him to do, and he should not be liable to be called away to distant parts of the district; Mr. O'Connell has lately been absent for two months in connection with the Trikalore Inspector's case; the Inspector of the neighbouring division of Villapuram has been in charge of

the Sayer Police; but the Preventive Force is too important a charge to be added to the duties of an Inspector, who has plenty of work to do in his own division.

32. Seventy-two Constables is the sanctioned strength of the Sayer Police. This was found insufficient, and the Superintendent of Police brought in ten additional men from the district, but the late reduction in the force compelled their recall to district work.

33. A third petty officer on Rs. 15 a-month is needed at Mortandy, Madalapet, and Kandamangalum gates; while there are only two, the out-gates cannot be efficiently looked after on account of the constant gate-work at the two large stations and of the long distances to be travelled to the out-gates attached to Kandamangalum.

34. Another gate is required about 2½ miles on the Cuddalore side of Thookanampaukum; there is a road leading to Bahoor (French) from English territory, along which bandies can easily pass by, avoiding the beat Constable.

35. One hundred men would certainly not be too many; and I believe that an increased preventive force would lead immediately to increased receipts. Of the additional 28 men, 16 would be absorbed directly by posting a second Constable at each of the 14 single out-gates, and two Constables at the new gate on the road leading to Bahoor; ample work can be found for the remaining 12.

36. If you concur with me that the Sayer Establishment should have a separate Police Budget, the estimate will, of course, have to be framed after careful inquiry with the Superintendent of Police; but in the meantime, if sanction can be obtained, I beg to recommend that twenty-eight Constables and three Petty officers on Rs. 15 a-month should be employed from the 1st October in addition to the present preventive force.

37. In submitting this report I would remind you that I have been in charge of the department for but nine months, and that necessarily I do not know as much about its working as either Mr. Reade or Mr. Gribble did; I merely submit my humble opinions for what you may consider them to be worth.

ENCLOSURE No. 2.—Translation of Arzee from Sayer Ameen.

ENCLOSURES Nos. 3 and 4.—Statements.

ENCLOSURE No. 5.—Copy of order of Collector, dated 16th October 1869.

ENCLOSURE No. 6.—Statement.

SUBMITTED to Government with reference to official memorandum dated 7th July 1871, No. 152. It is observed, however, that the report was not due till the end of August under the Board's Miscellaneous Proceedings dated 14th July 1870.

2. The Board concur with the Collector in thinking that the results have fully justified the increased expenditure sanctioned by the Government of India in their letter No. 1,532, dated 23rd June 1870, embodied in Government Order No. 1,011, dated 8th July 1870; and that both Mr. Gribble and Mr. Lister deserve great credit for the reforms they have effected.

3. The Board will notice briefly such parts of the Collector's letter only as require orders.

4. With reference to paragraph 4 the Board find that the collections for August amounted to Rs. 10,082, thus raising the total receipts for the year to Rs. 99,891-10-6 or about 9,000 more than was ever collected before.

5. The Board agree with Mr. Garstin on the question discussed in paragraph 5.

6. The difficulty referred to in paragraphs 6 and 7 will be disposed of by the Bill introduced into the Legislative Council by Sir Richard Temple on the 15th August last (*vide* Supplement to *Gazette of India*, page 1,181, dated 19th August 1871).

7. (Paragraph 8.)—In separate Proceedings (No. 4,002, dated 18th September 1871) the Board have recommended that Savari Roya Pillay should be retained in the service for five years.

8. The Board support the Collector's recommendation for increased pay to the Superintendent of Thookanampaukam and a corresponding reduction in that of Valdavur, and authorize him to dispense with the services of the French Native Bernard Valarnatha Mudali for the reasons stated by Mr. Robinson in 1868.

9. They approve of and sanction the Collector's proposals in paragraph 9.

10. The collections under Ghulam Khadar speak for themselves; he is deserving of special commendation.

11. With regard to the "French to French" passes the Board think Mr. Lister's view is correct. The second line of posts is avowedly intended to catch those who evade the first; but, according to Mr. Garstin, any one who has evaded the first line has only to get a pass in an outlying French village, to pass unchallenged through the second. The former practice was to detain all goods with "French to French" passes *if suspected*, until cleared of suspicion; and the French authorities seem to have acquiesced in this arrangement. The Board do not therefore approve of the Collector's decision in the Appeal case referred to in paragraph 12 of his letter.

12. The arrangements proposed in paragraphs 14 and 15 seem the best that can be devised under the circumstances. It is evident that Mr. Lister's proposal in paragraph 23 of his letter could only be carried out with the consent of the French Authorities; and, as the Collector observes, it would probably be strongly objected to.

13. As regards "English to English" passes again the Board think the restrictions proposed by Mr. Lister not unreasonable. It is evident that combined system of "French to French" and "English to English" passes might be worked into a wholesale system of smuggling, and it is not likely that the *bona fide* requirements of the English villages in the mixed territory can be very great; so that no great hardship could arise from a strict supervision of all that passes to and from them.

14. The Collector is right in his construction of the Board's Proceedings No. 2,959, dated 1st May 1869, paragraph 15.

15. The need for a stronger police force to be devoted exclusively to the Customs Department is satisfactorily proved, and the Board believe the cost of the proposed increase, if sanctioned, will be more than covered by the increased Customs receipts.

16. Lastly, they are satisfied that Messrs. Lister and Garstin have not exaggerated the difficulties experienced by the Head Assistant in disposing of the work of the Customs Department in addition to the ordinary work of his office. Head Assistant's Offices are notoriously underhanded; and the Board therefore endorse

the Collector's recommendation in paragraph 18 that a Clerk on Rs. 30 a-month should be allowed the Head Assistant of South Arcot, his pay also being debited to the Land Customs Establishment.

No. 206. ORDER THEREON, 21st November 1871, No. 1,978.

Separate Revenue, No. 13.
Customs.

THE Board's Proceedings are approved.

2. The Government request that they will submit their proposals for increase to the pay or strength of the Customs establishment in the prescribed tabular form for submission to the Government of India.

(True Extract.)
(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
,, the Accountant-General.

Exd. F. R. Bantleman.

No. 3305

Rec. 1871. Nov.

Board of Revenue

MADRAS.

PROCEEDINGS, 9TH OCTOBER 1871, No

Despatched.

Received. 23 —

OCTOBER.

No. 4,327.

No. 1978-21 Novr.

Revised Land Customs Establishment, Arcot District,—Letter from Collector re ing, with remarks, report of Head A Collector on working of, submitted to G ment.—Services of Bernard Valarnatha l Superintendent at Thockanampaukam, rize-d to be dispensed with—Proposal c lector to have Nellathoor and Yemba lages patroled and watched to prevent being smuggled into latter from former v and to establish an additional gate on C lore side of Thockanampaukam, sanc ion

No. 1978.

The B.R. perfs. concurred.

The Govr. requests that they will submit their proposals for increase to the yearly Amount of the Customs Establishment & the Subsidiary Establishment & the Cost of Collection.

14 to the Board of Revenue dated 22 Nov 71
6 - the Accountant General

21st Novr 71.

No 3305-3308 of 71 Nov 24

No 3305-3308 of 71 Nov 24

1980

16

Proceedings of the Madras Government, Revenue Department, 21st November 1871.

No. 207. Read the following letter from the Superintendent of Revenue Survey, to the Secretary to Government, Revenue Department, Fort St. George, dated Chepauk, 10th November 1871, No. 2,530-93-A:—

CAPTAIN Sargeaunt, in charge of the Nilgiri Survey, reports that he has laid in the old boundary line between the Nilgiris and Sattiamangalam and Coimbatore Talooks, Coimbatore District, in the School Map ordered to be prepared, as the Commissioner of the former district and the Collector of Coimbatore have arranged to settle the boundary next year.

2. Under these circumstances I have the honour to request instructions. I would suggest that as many copies as may be immediately required should be struck off, with the old boundary line marked in them, and that the printing of the remainder should be deferred until the correct boundary line has been settled and surveyed.

No. 208. ORDER THEREON, 21st November 1871, No. 1,979.

Miscellaneous.

THE proposed course is approved for adoption.

2. The Government have no reason to anticipate any change in the boundary, which does not appear to be in dispute.

(True Extract.)
(Signed) W. HUDLESTON,
Secretary to Government.

To the Superintendent of Revenue Survey.
,, the Collector of Coimbatore.
,, the Commissioner of the Nilgiris.

Exd. F. R. Bantleman.

Vide C. No 34158
3409 of 1871.

No 3365

Rev. 1871. D

Board of Reve

MADRAS.

PROCEEDINGS, 9TH OCTOBER 1871, No

Dupd 17 Oct. 1

Received. 23

OCTOBER.

No. 4,327.

No. 1978 - 21 November

Revised Land Customs Establishment, Arcot District,—Letter from Collector f ing, with remarks, report of Head A Collector on working of, submitted to G ment.—Services of Bernard Valarnatha I Superintendent at Thookanampaukam, rized to be dispensed with—Proposal c lector to have Nellathoor and Yembala lages patroled and watched to prevent being smuggled into latter from former v and to establish an additional gate on C lore side of Thookanampaukam, sanction

No 1978 dated 21st November 1871.

From J. Eggar Esqr Collector of Arcot.

Submits proceedings regarding Revised Land Customs Establishment.

Read the following letter from the Collector of Arcot, dated 14th October 1871, and the papers connected therewith.

Ordered, that the Collector be informed that the Board approve of the proposal to have the Nellathoor and Yembalam villages patroled and watched to prevent salt being smuggled into the latter from the former village, and to establish an additional gate on the Cuddalore side of Thookanampaukam, as proposed in paragraph 2 of his letter.

Ordered, that the Collector be informed that the Board sanction the dispensing with the services of Bernard Valarnatha Pillay, Superintendent at Thookanampaukam, as proposed in paragraph 3 of his letter.

Ordered, that the Collector be informed that the Board approve of the proposal to establish a Revised Land Customs Establishment at Thookanampaukam, as proposed in paragraph 4 of his letter.

No 205-208

Dated 31st October 1871 - Rd 1st Nov. 71

2 Encls Rec. 1/11

14 Nov. 71 Rd Queen's Regd 5 - 11 - 71 Answered Queen's Regd 5