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Proceedings of the Madras Government, Revenue Department,
10th October 1872.

Read the following :—

No. 66. Proceedings of the Board of Revenue, dated 25th August 1871, No. 3,678.

Read the following letter from R. W. BARLOW, Esq., Acting Collector of Chingleput, to the Acting Secretary to the Board of Revenue, dated Cattivak, 20th May 1871, No. 212.

In their order of the 1st February last, No. 213, the Government, while approving of the proposed system of licensing boats on the northern canal, desired that the rates of fees should be reconsidered and modified, so as to yield an estimated annual revenue of Rs. 40,000.

2. On the receipt of this order Mr. Blair addressed the accompanying letter to the Executive Engineer in charge of the East Coast Canal, whose reply, forwarded through the Superintending Engineer, is enclosed. I agree with Mr. Harington in the rates of fees he proposes, and recommend their adoption.

3. Mr. Harington has, it will be observed, raised the rates to be charged on cargo-boats of from 20 to 30 tons to Rs. 3½ per ton, a uniform rate of Rs. 3 for all boats below 30 tons being what was proposed by Captain Hasted; this half-rupee increase alone contributes Rs. 3,080 to the budget as now estimated. I think the reasons given for so doing, as explained in the latter part of paragraph 4 of his letter, are well considered. As regards the first part of this paragraph, Rs. 4 per ton for boats of from 30 to 40 tons seems a high rate when compared with their earnings as therein estimated, but it is desirable, as pointed out by Captain Hasted, to discourage the use of such large boats in the present state of the canal.

4. According to the rates as now modified the receipt from the canal will amount to Rs. 42,007, or, in round numbers, Rs. 2,000 in excess of the amount fixed by Government.

5. I recommend that these license-fees should be collected in four instalments, quarterly in advance, in the months of January, April, July, and October.

6. With reference to paragraph 5 of the Proceedings of Government under reference, I am of opinion that the Executive Engineer in charge of the East Coast Canal should be appointed Supervisor under Section 9, Act I. of 1870, the Traffic Superintendents reporting to him for orders all cases of obstruction to the navigation of the canal; he should further be authorized under Section 15 to collect the license-fees referred to in Section 7. I do not think that such appointment will materially interfere with his ordinary duties; he will merely have to attend specially at the Basin at the date of the quarterly muster of the boats, when the fees would have to be collected and paid into the nearest treasury, that of the Salt Deputy-Collector at the Madras Cotaur; the boats not visiting Madras might be mustered at certain fixed dates and places, when the Executive Engineer is on his tours of inspection, as suggested at paragraph 2 of the Superintending Engineer's letter No. 177, copy of which is enclosed, who agrees with me in this recommendation.

7. I would leave it to the Executive Engineer to report, after the first registration under the new system is carried out by him, what establishment he would require at the Basin to see boats unloaded, to charge ground-rent on the owners

of cargo who failed to remove it from the landing place within the prescribed time, and to remit such collections to the nearest treasury, as well as to preserve order generally among boatmen.

8. With reference to paragraph 2 of the Proceedings I retransmit the draft Rules with the slight alterations made that were necessary to bring them into accordance with Act I. of 1870 (Madras). I have also added a Rule with reference to the over-loading of passenger-boats; the time to be occupied in unloading should, I think, be fixed hereafter by the Registrar of Boats.

9. Should the system of tolls be introduced previous to the expiration of the present boat-contract on the 8th April 1872, I shall have to address the Board separately regarding compensation to the contractor, the tolls being now paid by the Government and charged to the salt contingent, and not by the owners of the boats.

ENCLOSURE No. 1.

From the Acting Collector of Chingleput, to the Executive Engineer, East Coast Canal, Madras, dated Sydapet, 27th March 1871, No. 127.

I HAVE the honour to forward for your information a copy of the Proceedings of Government in the Revenue Department, dated the 1st ultimo, No. 213, on the subject of the proposed system of registration and license for the boats plying on the Cochrane's and East Coast Canal north from Madras.

2. Captain Hasted estimated that the license-rates proposed by him would produce Rs. 37,437 yearly, but you will observe that the Government desire that the proposed rates of fee should be reconsidered and modified, so as to yield an estimated revenue of Rs. 40,000 yearly. I therefore request that you will inform me how you consider that Captain Hasted's rates should be altered so as to produce a revenue of Rs. 40,000.

3. The rates of Rs. 3 and 4 per ton, proposed to be levied on all boats below and above 30 tons respectively are, I think, sufficiently heavy, being more than what these boats now pay at Annas 4 per ton per trip, and I am therefore of opinion that it would be unadvisable to raise these rates any higher.

4. There can be no doubt, as observed by Government, that top-boats are very leniently treated in the new licensing scheme. These boats now pay considerably more than they would have to pay at Rs. 5 a boat per annum, and there would be, I think, no hardship in increasing the yearly rate for these boats and budgerows to Rs. 20, on at least in raising the rate on all top-boats of 5 tons and upwards to Rs. 20, those below 5 tons being charged Rs. 15 per annum per boat.

5. As the boatmen are generally very poor I would allow them to pay the license-fee in four quarterly instalments, in advance, in the months of January, April, July, and October.

6. In paragraph 10 of their Proceedings dated the 12th October last, No. 6,076, the Board have proposed that you should be appointed Registrar of Boats. Should this proposal be sanctioned I think it will be necessary that your office should be at or near the Basin to prevent inconvenience to the boatmen, who will have to attend before you frequently to get their boats registered, to obtain licenses, to pay their license-fees, and to answer when summoned upon notices issued under Act I. of 1870 (Madras). I also consider that you will require the aid of a Clerk to register the names of the boatmen, to collect the fees from them by instalments, and to issue written notices under Sections 10 and 11 of the above Act, unless you could perform this work with your present establishment. The Clerk now proposed should be stationed at the Basin to preserve order among the boatmen and to remit, under your orders, the daily collections to the Salt Treasury at the Madras Cotaur. He will also have to charge quit-rent on the owners of cargo who fail to remove their cargo from the landing place within the prescribed time as

required by paragraph 8 of the rules for the management of business at the Basin, a copy of which is enclosed.

7. With reference to paragraph 5 of the present Proceedings of Government I am of opinion that you should be appointed Supervisor under Section 9 of Act I. of 1870 (Madras), and should be authorized under Section 15 to collect the license-fees referred to in Section 7, and to serve notices in writing under Sections 10 and 11. I request that you will inform me whether you consider that the Traffic Superintendents should perform any of the duties assigned by Section 9 to the Supervisor. My own opinion is that you should be the sole Supervisor, and that the Traffic Superintendents should report to you for orders all cases of obstructions to the navigation of the canal.

8. The license-fees and fines collected should, under Section 29 of the Act, be paid into the Salt Deputy-Collector's treasury at the Madras Cotaur, and credited to the "Canal and Ferry Fund."

9. A set of Rules, as required by Section 22, has already been prepared for regulating the navigation on the northern canal, and to these rules, I think, it will be necessary to add others regarding the over-loading of boats and the time that a boat should be allowed to remain at the Basin for unloading goods. I therefore request that you will be so good as to prepare additional rules on those two points.

ENCLOSURE No. 2.

From the Superintending Engineer, 4th Division, to the Acting Collector of the Chingleput District, dated Madras, 18th April 1871, No. 177.

I HAVE the honour to forward you a letter from Mr. Harington, Executive Engineer, East Coast Canal, in reply to your letter No. 127, dated 27th March 1871, and to inform you that I concur with Mr. Harington in the amount of tolls and proposed arrangements.

2. I do not consider that if the license-system is sanctioned, it will entail much of any extra work on Mr. Harington. If the licenses are taken yearly, half-yearly, or quarterly, it will only require Mr. Harington's presence at the Basin one day in each period, when he would have his Office Clerk with him. The boats would be mustered, licenses given, and fees paid, which would at once be paid into the nearest Government treasury. Any boats that plied to intermediate villages, or that only used the northern portion of the canal and did not come to Madras, could be mustered at proper points, and the licenses issued when the Executive Engineer was visiting such places.

3. A Manager, with some Lascars, must be kept at the Basin to see boats unloaded, fines paid if any kept at the wharf above a certain time, etc., but this need not be a highly paid man. A system of tolls requires establishment for collection, but for licenses the Executive Engineer's establishment will be sufficient. Men should be within to see that boats do not ply without a license.

4. The license-tax on boats plying on the Godavery Canals are always collected by the Executive Engineer.

From W. S. HARINGTON, Esq., Executive Engineer, No. 5 or East Coast Canal Range, Chingleput District, to the Superintending Engineer, 4th Division, dated 13th April 1871, No. 8.

1 G. O. No. 213, dated 1st February 1871.
1 Copy of Collector's letter.

I HAVE the honour to forward herewith true copy of letter No. 127, dated 27th March 1871, from the Collector of Chingleput to my address.

2. As I conceive that, according to strict departmental ruling, the letter should have been addressed to you for any opinion which you, in your superior capacity, might wish to offer, and that you might, if you so desired, instruct me on the different subjects to which it refers, I

forward my reply to you to be sent, if you think proper, in its entirety to the Collector, or to be altered should you think fit.

3. I have given the question of rates to be levied on boats under the new Registration Act my most careful consideration, and the result is appended below.

4. I am decidedly of opinion that cargo-boats are, as a rule, much over-loaded, and I think that there is no hardship in the rates proposed. I do not think that a higher rate than Rs. 4 per ton per annum should be levied on boats of from 30 to 40 tons; a boat of the latter tonnage, supposing it to make eight trips a year and to clear Rs. 40 by each trip, which, I am informed, is about the amount of its owner's earnings, would make Rs. 320 (8×40), or just double the tax; it seems clear therefore that no higher tax than this can be levied. I deem it practicable, however, and still more advisable to raise the tax on all boats from 20 to 30 tons burden to Rs. 3½, as their number is greater they make more trips, and can pass through any part of the canal at all seasons of the year. Salt is generally carried in the largest boats, and I think it but fair and equitable that a slightly enhanced rate should be levied on them, more particularly as the portion of the canal over which these boats pass must always be maintained in the best order.

5. With regard to the top-boats, whose tonnage varies from 1 to 5 tons, and which are generally, but not always used for the conveyance of passengers, light freight and luggage, I am of opinion that a uniform tax of Rs. 12 per annum should be levied. The average duration of a trip to Dugarajapatam (72½ miles) is three days, and the same time to return; for the former the fare is Rs. 5; return fares, however, are very easily procured, as numbers of people are continually on the move from Dugarajapatam, Cusbah Pulicat, Ennore, and adjacent or intermediate villages. Top-boats (*vide* paragraph 9 of Captain Hasted's report) are at times used to convey salt-fish, turmeric, chillies (in large quantities), grain, and other kitchen-garden and farming produce, so that they need scarcely ever be without employment, except through the indolence of their owners or the boatmen.

6. There is no probability of steamers or steam-tugs plying on the canal, unless it be greatly improved. Monsieur DeClosets lately made the experiment with the steam-tug *Earl of Mayo*, but had to abandon the attempt owing to the shallowness of the canal and to its tortuous course principally through the backwaters.

7. With reference to paragraph 5 of the Collector's letter under notice I would observe that the top-boats generally belong to men of fair means who receive one-third of each fair, or Rs. 8 or 9 as their profit when the boat is taken by the month; the boatmen are in most cases hired labourers; the question, however, of levying the tax in one sum or by instalments is, I conceive, an unimportant one, and perhaps the latter would be the more advisable course.

8. The number and tonnage of boats given by Captain Hasted and obtained by him from the Toll Office at the Basin being assumed to be correct, I beg to propose the following scale of taxation for your consideration:—

	Rs.
10 budgerows, at Rs. 12 each per annum	120
210 Top-boats, at Rs. 12 do. do.	2,520
Cargo-boats below 20 tons, the whole amount of tonnage being 1,965, at Rs. 3 per ton per annum	5,895
Cargo-boats carrying from 20 to 30 tons, the whole amount of such tonnage being 6,160, at Rs. 3½ per ton per annum	21,560
Cargo-boats from 30 to 40 tons, the whole amount of such tonnage being 2,978, at Rs. 4 per ton per annum	11,912
Total Revenue per annum...	42,007

9. Fishing boats as such should not perhaps be taxed; but boats on the Pulicat Lake ply a double trade, and I would submit that when a boat is seen conveying grain, etc., it should at once be taxed as a "cargo" boat. A great number of boats convey grain from the islands in and the villages along the western margin of the lake to the villages lying along the belt of land between

the canal and the sea north of Musjeed Point; boats also convey merchandize from end to end of the lake; such boats, I think, should, in common fairness to the others, be taxed.

10. With reference to paragraphs 6 and 7 of the Collector's letter and to his expressed opinion that I should be appointed Registrar of Boats *and* Supervisor, I can only express my readiness to do my best in both capacities should the Board and the Government desire it; but I respectfully submit that I can scarcely be called upon in my capacity as Executive Engineer to undertake the amount of detailed work proposed by the Collector, inasmuch as it would necessitate my constant presence at the Basin. This would be incompatible with my own proper work which obliges me to be absent from Madras at times for days together. You are aware, as are the Collector, the Board, and the Government, that until funds are sanctioned for the extension of the canal to Kistnapatam, my work as Executive Engineer, so far as the extension is concerned, is well nigh at a stand-still; but I earnestly trust that this is a state of things which will not be allowed to last, and that I may very soon be called upon to spend, with energy and alacrity, the remainder of the loan granted by the Government of India. My hands will then be fairly full, and I may not, however willing to do so, be able to undertake other and extraneous work. As things stand at present, however, I shall be quite willing, if the Board wish it, to carry out the first registration of boats under the new system and to report how the work of supervision of the registration should hereafter be carried out, and the cost and description of the establishment which will eventually be required.

11. I am not clear that the framing of rules for the over-loading of boats, etc., referred to in paragraph 9 of the Collector's letter under notice, could not be better and more satisfactorily made by the Collector himself or the Revenue Department, inasmuch as I am at present, and shall be till I am called upon to undertake the duties of Registrar and Supervisor (if I am so called upon), ignorant of the rules at present in force, and, in fact, of any rules regarding the loading and unloading of boats, etc. It appears clear, however, that the Basin itself should be much enlarged, or a large "lie-by" excavated.

Submitted for the information of Government, with reference to their Order dated 1st February 1871, No. 213.

2. In the above-mentioned Order Government sanctioned the proposed system of registration and licenses for boats plying on the Cochrane and East Coast Canal north from Madras, and at the same time desired that the scale of fees should be reconsidered and modified so as to yield an estimated annual revenue of Rupees 40,000.

3. Several other points were referred to the Board for their consideration, and the Proceedings of Government were accordingly forwarded to the Collector of Chingleput for report.

4. The foregoing letter, with its enclosures, is his reply.

		Rs.
10 budgerows, at Rs. 12 each	...	120
210 top-boats, at ,, 12 ,,	...	2,520
Cargo-boats below 20 tons—		
Aggregate tonnage 1,965 tons, at Rs. 3 per ton		5,895
Of 20 tons and below 30—		
Aggregate tonnage 6,160 tons, at Rs. 3½ per ton		21,560
Of 30 tons to 40 tons—		
Aggregate tonnage 2,978 tons, at Rs. 4 per ton		11,912
Total Tons ..	11,103	42,007

5. With regard to the rate of fees it will be seen that Mr. Harington, the Executive Engineer, proposes to make up by differential rates, as per margin, an annual income of Rupees 42,000.

This is taken on the existing tonnage of cargo-boats and number of top-boats and budgerows plying past the lock, but the extension to all boats plying within the Pulicat Lake and in the northern part of the canal will considerably increase the estimated income.

6. According to Mr. Harington's scheme, which is also approved of by the Collector, differential rates would be charged for three classes of boats, viz., below 20 tons, of 20 tons and below 30 tons, and of 30 to 40 tons.

7. There is a reason for discouraging the building of boats of more than 30 tons burden, because they are too big for the canal, but there is no reason for discouraging the building of any boats of a smaller size. If the boatmen find it pays better to build and use a boat of 30 tons than a boat of 19 tons, they should not be prevented from doing so. Of course, if it was *necessary*, for the sake of revenue, to have a differential rate that would be a sufficient reason, but the Board believe it is not.

8. Government will accordingly be proposed to sanction the following rates:—

Budgerows and top-boats, Rs. 12 per annum.

Cargo-boats up to 30 tons, Rs. 3 a ton per annum.

Cargo-boats above 30 tons, Rs. 4 a ton per annum.

9. On the boats that now pass the lock this will give a revenue of Rs. 38,927, or Rs. 1,063 less than the sum named by Government. There can be no doubt that a much larger sum will be realized from boats which use the canal, but evade the tolls by stopping short of the lock or otherwise.

10. In laying down the rules which are to be prescribed under Madras Act I. of 1870, Section 22, the first thing to be determined is the date from which the new system shall come into force. The advantages which will be gained by the change are so important that it must be introduced as soon as possible; but it has to be remembered that by far the largest portion of the traffic consists in carrying salt from the pans to the Cotaurs, and the contract which the Collector of Madras has entered into for the conveyance of salt, and which provides that all tolls shall be paid by Government, does not end until the 8th April 1872. It is difficult to estimate the claim which the contractor may justly make on this account, if all boats are required to take out licenses before the 2nd April 1872. It would be easy to deal with the matter if the contractor's boats were used for carrying salt and nothing else, but they are, of course, engaged during a great part of the year in other traffic. It will perhaps be better to wait for the report promised by Mr. Barlow in paragraph 9 of his letter before determining the date. Immediately Government have declared what rates will be adopted for license-fees, Mr. Barlow should ascertain what arrangements will have to be made with the boat-contractor if the new system is introduced, say, on the 1st November.

11. Rule 8 (G. O., 1st February 1871, No. 213) must be altered, as it is not true that every violation of the rule, as to the number of passengers a boat is licensed to carry, will endanger life. The penalty prescribed by Act I. of 1870 should be entered instead of an inaccurate reference to the Penal Code. Rule 11 should be altered so as to exempt pleasure-boats, whether moved along the canal twice in the month or not, and whether they are kept at Madras or Ennore. If they carry *cargo* they must be licensed. A Draft Notification declaring Act I. of 1870 applicable to the canal, and laying down rules under Section 22, will be submitted to Government, with the date on which it is to come into force left blank. Under Section 23 the rules must be published in the Gazettes six weeks before they are passed and eight weeks before they take effect.

Proceedings of the Madras Government, Revenue Department,
10*th October* 1872.

DRAFT NOTIFICATION.

Under Section 2, Act I. of 1870 (Madras Canals and Ferry Act), His Excellency the Governor in Council is pleased to declare that from and after the ——— the provisions of the aforesaid Act shall apply to the Cochrane and East Coast Canal north from Madras.

His Excellency in Council is further pleased, under Section 5 of the said Act, to fix the following rates of license-fees to be levied on all vessels entering upon or passing along the aforesaid line of navigation, except those exempted by the rules framed under Section 22 of the Act:—

Budgerows and top-boats, Rs. 12 per annum.

Cargo-boats not exceeding 30 tons, Rs. 3 a ton per annum.

Cargo-boats above 30 tons, Rs. 4 a ton per annum.

The following rules have been made under Section 22 of the Act:—

From and after the ——— day of ——— 187 , no boat will be allowed to make use of the northern canal, the owners of which have not taken out a license, as hereinafter provided, except in the cases referred to in Rules 11, 13, 14, and 15.

2. The owner or owners of a boat desirous of taking out a license to make use of the canal shall apply in person or by writing to the officer appointed by Government to collect license-fees, giving the name or names, if there be more than one, of owner or owners, with place of residence and place where, and time when, the vessel or boat was built.

3. Boats will be measured by the following rule:—

Length.—At half the depth between planks and stern and fore-belts.

Breadth.—An average of four widths taken at equal distances between the same points at the same depth.

Depth of boat in centre.

4. Passenger-boats will be allowed to carry one passenger for every five square feet of deck. When passengers and goods are carried together in the same boat, five maunds of 25 lbs. each shall be considered equivalent to one passenger.

Passenger-boats will be measured by the following rule:—

Length.—Of upper deck over all.

Breadth.—Mean of four measurements taken at equal distances.

5. The capacity of the vessel or boat having been ascertained by measurement, the owner or owners will be required to pay, before receiving a license, such rate per boat or per ton per annum as may be fixed by Government, provided that such rate shall not exceed, in the case of boats of 30 tons measurement and less, Rs. 3 per ton, and in the case of boats exceeding 30 tons, Rs. 4 per ton.

6. On the payment of the sum fixed as above provided a "license" will be delivered to the owner or owners or his or their authorized Agent or Agents, which license will remain in force for the period of one year, and will entitle the boat to the free use of the canal between Madras and Kistnapatam without any other payment whatever, provided that if a boat, after the issue of the license, be enlarged, it shall not resume plying till it has been remeasured and a new license obtained.

7. Each license will be numbered, and the number of the license granted for each vessel or boat must be painted in black figures, not less than four inches in length, on one side the bow of the vessel, and tonnage prefaced by the letter T shall be similarly marked on the other side of the bow of the vessel. The above marks to be put on at the expense of the owner who will be held responsible that they are not defaced or obliterated.

8. Boats plying on the canal for the conveyance of passengers will be required to take out licenses in the manner and under the same conditions as above described. The rate charged for the license will be—

	Rs.
For a steamer	20
For a budgerow	12
For a top-boat	12

No license-fee will, in any case, be charged for catamarans.

The number of passengers each boat will be licensed to carry will be entered in the license, and the owner or owners or person in charge of any boat carrying a greater number than entered in the license will be liable, on conviction, to a fine of Rs. 50.

9. When required by a duly authorized officer, any passenger-boat must sotp at any place to have its passengers counted and the goods on board measured; if over-loaded, goods or passengers in excess of the proper quantity or number must be put out of the boat, the owner incurring penalty besides.

10. Fishing boats used on the Pulicat Lake or any of the back-waters will not be required to take out a license; but if such boats make use of the canal, either by carrying cargo on it or for the purpose of fishing beyond the limits of the lake or back-water, the owner or owners will be required to take out a license for them as cargo-boats.

11. Pleasure-boats used on the Coum, the back-waters, and the Pulicat Lake, and being taken to or from Madras, will not be required to take out a license; but if such boats carry cargo the owner or owners will be required to take out a license for them as "top-boats."

12. Top-boats or budgerows carrying cargo will be treated as cargo-boats. On applying for a license it should be stated whether the boat is intended to carry cargo or not, that it may be licensed accordingly. Should the boat be found carrying cargo without previous intimation having been given, the owner or owners will be required to take out a license for it as a cargo-boat in addition to that which has been already obtained.

13. Boats built in the neighbourhood of the canal and intended for use at sea or on the back-waters or Pulicat Lake will be allowed to pass once through the canals unloaded without any license.

14. Boats brought in for repair from the sea, the Pulicat Lake, or back-waters, will also be allowed to pass to and from the place at which they are to be repaired without any license, provided they are not carrying cargo.

15. Government steamers and boats will alone be exempted from the operations of these rules.

16. Any boat found using the canal without a license will be liable to be detained until a license as above has been obtained and paid for.

17. No party who has taken out a license shall have a claim to compensation in consequence of the closing of any part of the canal for any reasonable cause.

18. Every boat to have its license-paper always on board, and to produce the same to any Government officer having authority to ask for it.

19. If the license is not produced the boat will be stopped on the spot and the owner obliged to take out a fresh license, for which the full fee will be charged.

20. Any boat causing damage to the bridges or masonry works on the canal will be detained and the license suspended until the cost of the necessary repairs have been paid by the owner.

21. No cargo-boats are allowed to moor in the canal when in the neighbourhood of a Boat Basin or Lie-by.

22. No boats are allowed to moor in the canal within 150 yards of the entrance of the canal from Pulicat Lake.

23. No boats are allowed to moor within 100 yards of a lock.

24. Boats, when moored, are to have their masts down to be made fast to the bank in single row head and stern, and to be left in charge of a man.

25. No person is allowed to touch the lock valves, shutters, or their machinery except the lock servants.

26. When boats meet the boat going with wind, or in case there is no wind, with the tide, to give way, the boat going against the wind or tide to hold its course.

27. In going the same way, cargo-boats to give way to passenger-boats.

28. Infringements of rules, etc., for which no penalty has been provided above, will subject the owner to the following penalty :—

First offence—Suspension of license for not more than 2 months					
Second do. —	Do.	of	do.	for	do. 4 do.
Third do. —	Do.	of	do.	for	do. 6 do.

No. 67. Proceedings of the Board of Revenue, dated 1st December 1871, No. 4,903.

Read the following letter from R. W. BARLOW, Esq., Acting Collector of Chingleput, to the Acting Secretary to the Board of Revenue, dated 14th November 1871, No. 552.

ABSTRACT.—Suggests, in continuation of his letter of the 20th May last, No. 212, that it is not advisable to introduce tolls on boats before the present boat-contract expires.

SUBMITTED to Government in continuation of the Board's Proceedings quoted by the Collector. The Board concur with him in thinking it will be convenient if the new system is introduced when the present boat-contract expires, namely, on the 8th April 1872.

No. 68. ORDER THEREON, 10th October 1872, No. 1,400.

Miscellaneous.

THE Government in their Order dated 1st February 1871, No. 213, approved the proposal that a system of licenses should be substituted for the existing plan of levying tolls on the boats plying on the "Cochrane and East Coast Canal," but directed that the rates of fee framed by Captain Hasted and estimated to produce Rs. 37,437 yearly should be so modified as to yield Rs. 40,000 per annum.

2. In compliance with this requisition Mr. Harington drew up a table of license-fees which he calculated would produce, at the existing rate of traffic, a gross revenue of Rs. 42,007 per annum. Mr. Harington's scheme was approved by the Superintending Engineer of the Division and also by the Acting Collector of Chingleput, but the Board, in their Proceedings above recorded, recommend a reduction of one of the Executive Engineer's rates, which would have the effect of sensibly diminishing the gross estimated receipts.

3. The subjoined statement compares the incidence and effect of the rates respectively proposed by Captain Hasted, Mr. Harington, and the Board:—

Rates proposed by Captain Hasted.

Amount and Incidence of Rate.	Estimated Receipts.
	RS.
Rs. 10 each on 10 budgerows	100
,, 5 ,, on 210 top-boats	1,050
,, 3 per ton on cargo-boats not exceeding 30 tons, the aggregate tonnage of which is 8,125 tons	24,375
,, 4 per ton on cargo-boats exceeding 30 tons, the aggregate tonnage of which is 2,978	11,912
Total gross Revenue per annum ...	37,437

Rates proposed by Mr. Harington.

Amount and Incidence of Rate.	Estimated Receipts.
	RS.
Rs. 12 each on 10 budgerows	120
,, 12 ,, on 210 top-boats	2,520
,, 3 per ton on cargo-boats not exceeding 20 tons, the aggregate tonnage of which is 1,965	5,895
,, 3½ per ton on cargo-boats exceeding 20 but not exceeding 30 tons, the aggregate tonnage of which is 6,160 ...	21,560
,, 4 per ton on cargo-boats exceeding 30 tons, the aggregate tonnage of which is 2,978	11,912
Total gross Revenue per annum ...	42,007

The Board recommend the adoption of Mr. Harington's rates on budgerows and top-boats, and Captain Hasted's on cargo-boats, by which plan an estimated gross revenue of Rs. 38,927 per annum, or Rs. 1,063 less than the sum named by Government, would be raised.

4. The Board observe that this deficiency will be made up by fees levied from boats which make use of the canal, but do not at present pay tolls, the estimated receipts having been calculated both by Mr. Harington and Captain Hasted only on those boats which pass the lock where tolls are levied. In this class would come the boats which ply on the northern extension of the canal and (according to the spirit of the rules submitted by the Board) boats other than fishing boats which ply on the Pulicat Lake. No statistics are before Government respecting the traffic on the lake, and the Government are not satisfied that it is sufficiently developed or of a sufficiently remunerative character to allow of its taxation at rates identical with those imposed on the comparatively important trade with Madras, while the sudden levy of so considerable an impost from boat-owners who have not hitherto been subjected to any payment might in some cases induce them to relinquish their trade altogether. The Government therefore hesitate to apply the provisions of Act I. of 1870 to the Pulicat Lake, until they are in possession of more exact information as to the nature and extent of the traffic which is carried on along this line in boats which do not make use of Cochrane's or the East Coast Canal, and which have therefore hitherto escaped taxation, and as to the manner in which boats not engaged in regular traffic will be secured from interference. The Acting Collector of Chingleput, in communication with the Executive Engineer, will report on this point as soon as possible, and in the meantime the Act will be applied solely to the portions of the canal north and south of the Pulicat Lake. The license-fees therefore will, for the most part, be realized from boats plying to Madras, which at present pay toll; but, besides the amount thus realized, the boats plying on the northern section of the canal and those which reach Ennore and its neighbourhood, but do not proceed through the Shadayencoopum Lock, will be taxed under the scheme now sanctioned, and as this traffic has not been included in the estimates on which the probable receipts are based, the license-fees imposed on it will form an addition to the estimated receipts.

5. In determining the rates of license-fees to be levied under Section 5 of the Act, the Government resolve to be guided by the recommendation of Mr. Harington and the Board in the case of budgerows and top-boats, but as regards cargo-boats the Government, on further consideration, have come to the conclusion that a uniform rate of Rs. 3½ per ton for all boats is a more advisable arrangement than the differential rate proposed mainly with the view of checking the use of unwieldy craft.

The revenue derivable at this rate from the 11,103 tons of existing cargo-boats, together with that from the proposed rate on budgerows and top-boats, will aggregate Rs. 41,500, or rather more than the minimum income deemed essential by Government.

6. The rules submitted by the Board for sanction under Section 22 of the Act require slight modification. Those designed to prevent over-loading had better be omitted at all events for the present, as the measures necessary for their enforcement might unduly harass the boat-owners, and it is not shown that any accidents have occurred from over-crowding the boats. Rules 16 and 28 are unnecessary, the requisite penalties being prescribed by the Act. Other rules have been modified with a view to preventing the undue interference of the Supervisor's subordinates. These Proceedings (with the following Draft Notification to be published hereafter in the *Fort St. George Gazette*) will be forwarded to the Board of Revenue for any further remarks they may, in communication with

the Collectors of Chingleput and Nellore, desire to offer, and for report as to the date from which the rules may be enforced :—

NOTIFICATION.

UNDER Section 2, Act I. of 1870, His Excellency the Governor in Council is pleased to declare that from and after the————————the provisions of the aforesaid Act shall apply to that portion of the Cochrane and East Coast Canal which extends from the Pulicat Lake to the southern extremity of the canal and northwards by Doogaràzpatam.

Under Section 5 of the said Act the following rates of license-fees will be levied on vessels entering upon or passing along the aforesaid line of navigation :—

Description of Vessel.	*License Fee.*
On each budgerow or top-boat ...	Rs. 12 per annum.
On each cargo-boat	,, 3-8-0 per ton per annum.

Provided that the Supervisor, appointed under Section 9 of the Act, may at his discretion grant a license for a period less than a year, but not less than three months, at rates proportionate to the period, but enhanced by not less than 25 per cent.

Provided also that the under-mentioned descriptions of vessels shall be exempted from the payment of license-fees :—

(1.) Government steamers and boats.

(2.) Boats constructed or repaired in the neighbourhood of the aforesaid canal, but not employed on it for traffic.

(3). Pleasure-boats.

Under Section 9 the Executive Engineer in charge of the East Coast Canal is appointed Supervisor of the aforesaid line of navigation.

The following rules are framed under Section 22 of the Act :—

1. From and after the————day of————————no boat, with the exception of such as come within the exemptory clause, shall be allowed to make use of the line of navigation defined above unless a license has been obtained for it in the manner hereinafter laid down.

2. On or before the————day* of————the owner or owners of each boat using the aforesaid line of navigation shall apply in person or by writing to the officer appointed by Government under Section 7 to collect license-fees, namely, the Executive Engineer in charge of the East Coast Canal, giving their names and places of residence.

* One month before the Act comes into force.

3. In the case of boats not used upon the aforesaid line of navigation on the ———— day† of ————but subsequently brought upon it, the owner or owners shall make a similar application to the aforesaid officer at a date not less than one month before the boats are brought upon the line of navigation.

† Date of application of Act.

4. The officer appointed by Government to collect license-fees shall without delay appoint a day for measuring the boats and determining the amounts of the license-fees to be paid by the owners with reference to the rules laid down in this Notification.

5. Boats which are charged by the ton will be measured on the following principles :—

Length.—At half the depth between planks and stern and fore-belts.

Breadth.—An average of four widths taken at equal distances between the same points at the same depth.

Depth.—Of boat in centre.

6. On the payment of the sum fixed as before provided a "license" will be delivered to the owner or owners or their authorized agents, specifying the period during which the boat in each case is entitled to the free use of the aforesaid line of navigation.

7. If a boat be enlarged after the issue of the license and during the period of its remaining in force due notice of the enlargement must be given to the officer appointed by Government to collect license-fees who will act according to Rules 4 and 5 resettling the amount of the license-fee with reference to the altered size of the boat.

8. Each license will be numbered, and the number of the license granted for each boat will be painted on a white ground in black figures not less than four inches in length on one side of the bow of the vessel, and (in the case of boats which are charged by the ton) tonnage prefaced by the letter T shall be similarly marked on the other side. The above marks to be put on at the expense of the owner.

9. The defacement of these marks is prohibited. Should they become obliterated, it is the duty of the owner or owners of the boat to restore them.

10. The Supervisor of the aforesaid line of navigation is hereby empowered to direct the detention of any boat causing serious damage to any bridges or masonry works on the aforesaid line of navigation until the cost of the necessary repairs has been paid by the owner.

11. No cargo-boats are allowed to moor in the canal when in the neighbourhood of a boat, Basin, or lie-by.

12. No boats are allowed to moor in the canal within 150 yards of the entrance of the canal from Pulicat Lake.

13. No boats are allowed to moor within 100 yards of a lock.

14. Boats, when moored, are to have their masts down to be made fast to the bank in single row head and stern, and to be left in charge of a man.

15. No person is allowed to touch the lock valves, shutters, or their machinery except the lock servants.

16. When boats meet, the boat going with wind, or in case there is no wind, with the tide, is to give way, the boat going against the wind or tide is to hold its course.

17. In going the same way, cargo-boats are to give way to passenger-boats.

18. No license-holder shall have any claim to compensation in consequence of the closing of any part of the canal for any reasonable cause.

Infringements of the above rules will render the offenders liable to the following penalties under the conditions prescribed in Section 26, namely :—

For the infringement of Rule 1 a penalty not exceeding Rs. 50 for the first infringement and Rs. 5 per diem for any continuing infringement, provided that the total penalty levied shall *not exceed* Rs. 200.

For the infringement of Rule 7 a penalty not exceeding Rs. 25 for the first infringement, and Rs. 2-8-0 per diem for any continuing infringement, provided that the total penalty levied shall not exceed Rs. 100.

For the infringement of Rule 9 a penalty not exceeding Rs. 10 and Rs. 1 per diem for continued infringement after due notice has been served upon the owner to restore the marks.

For the infringement of Rules 11, 12, 13, and 14 a penalty not exceeding Rs. 10 and Rs. 1 per diem for continued infringement after due notice has been served upon the owner to abide by the rules.

For the infringement of Rules 15, 16, and 17 a penalty not exceeding Rs. 10 for each offence.

7. The Executive Engineer in charge of the East Coast Canal will be appointed to collect license-fees under Section 7, and also as Supervisor of the line of navigation under Section 9. He will be careful to exercise his powers with moderation on the first introduction of the Act.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

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

Ex 2911/71

Revenue 1871. Dept

Board of Revenue,

MADRAS. No. 3932.

PROCEEDINGS, 1ST DECEMBER 1871, No. 4,903.

Date 8 Dec 71 Encl. 1

Received. 9 Dec

DECEMBER.

No. 4,903.

Tolls on boats—plying on Cochrane and East Coast Canal, north from Madras (Chingleput District),—Letter from Collector suggesting postponement of proposed levy of, till 8th April 1872, date of expiry of present boat contract, submitted to Government, with expression of Board's concurrence in Collector's suggestion.

S. A. No 1400 - 10 Oct 72

Rs 67

R.c. 24: Sep: R 26: Sep: 1872
C. 18 Sep: 1872 R 24: Sep

Revenue Department.

No. 1400 17a

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 10 October 1872.

Read the following Proceedings of the Board of Revenue

Submitting Draft Notification declaring Canals & Ferry Act 1 of 1870 applicable to Cochrane and East Coast Canals &c. suggesting for Govt's consideration the propriety of changing system of levying tolls

R. 7. 25 Aug 1871, No 3678.

1. Dec 71. No 4903

The Govt in their order dated 1st February 1871, No 213 approved the proposal that a system of licenses should be substituted for the existing plan of levying tolls on the boats plying on the "Cochrane and East Coast Canal": but directed that the Rates of fee framed by Captain Haskell and estimated to produce Rs 37,437: 4 annas should

S.S. Let notice of this be sent to the Board as proposed.

R.S.

An advance rate, as in the

should be so modified as to yield Rs 40,000 per annum.

2. In compliance with this requisition Mr Harington has drawn up a table of license fees which he calculates will produce at the existing rate of traffic a gross revenue of Rs 42,007 per annum. Mr Harington's scheme has been approved by the Superintending Engineer of the Division, and also by the Acting Collector of Chittagong, but the Board in their Proceedings above referred to record a resolution of opinion that a reduction of one of the Executive Engineer's rates, which would have the effect of sensibly diminishing the gross estimated receipts

3. The subjoined statement compares the incidence and effect of the rates respectively proposed by Captain Hearsey, Mr Harington and the Board

and I would refer any draft to it for minute and a note.

H

Rates proposed by Captain Hearsey

Nature & incidence of rate	Estimated receipts Rs.
10 Rs. each on 10 budgerows	100.
5 Rs each on 210 boats	1,050.
3 Rs. per ton on cargo-boats not exceeding 30 tons the aggregate tonnage of which is 8125 tons	24,375.
4 Rs. per ton on cargo-boats exceeding 30 tons, the aggregate tonnage of which is 2,978	11,912.
Total gross revenue per annum	37,437.

Rates

Rates proposed by Mr. Harington

Amount & incidence of rate	Estimated receipts
	Rs.
12 Rs. each on 10 Budgerows	120.
12 Rs. each on 210 Jop-boats	2,520.
3 Rs. per ton on cargo-boats not exceeding 20 tons: the aggregate tonnage of which is 1,965	5,895.
3½ Rs. per ton on cargo-boats exceeding 20 but not exceeding 30 tons: the aggregate tonnage of which is 6,160	21,560.
4 Rs. per ton on cargo-boats exceeding 30 tons, the aggregate tonnage of which is 2,978	11,912.
Total gross revenue per annum	42,007-

The Board recommend the adoption of Mr. Harington's rates on Budgerows and Jop-boats, and Captain Hasted's on cargo-boats, by which plan an estimated gross revenue of Rs 38,927 per annum

or

or Rs 1063 less than the sum named by Govt would be raised.

21a

4. The Board observe that this deficiency will be made up by fees levied from boats which make use of the canal but do not at present pay tolls: the estimated receipts having been calculated both by Mr. Harington and Captain Hasted only on those boats which pass the lock where tolls are levied. In this class would come the boats which ply on the extension of the canal ~~north of Degreerapatnam~~ and (according to the spirit of the rules submitted by the Board) boats other than fishing boats which ply on the Pulicat Lake. No statistics are before Govt respecting

respecting the traffic on the Lake and the northern extension of the canal, but there is no doubt that petty traffic is carried on North of the Madawaska and Kempenfelt. The Govt are however by no means satisfied that such trade is sufficiently developed or of a sufficiently remunerative character to allow of its taxation at rates identical with those imposed on the comparatively important trade with Madras, while the sudden levy of so considerable an impost from boat-owners who have not hitherto been subjected to

to any payment might in some cases induce them to relinquish their trade altogether. The Govt therefore have limited the application of the provisions of Act 1 of 1870 to the Sulicat Lake and to the extension of the Cochrane Canal across the mouth of it, until they are in possession of more exact information as to the nature and extent of the traffic which is carried on along this line in boats which do not make use of the Canal and which

23a

have

have therefore hitherto and as escaped taxation. The Actual Collector of Chingleput in communication with the Executive Engineer will endeavour to report on this point as soon as possible a statement of the rates to which in his opinion may advantageously be imposed both at Pulicat and in the mean time the Act will be applied solely to the portion of the canal south of Pulicat. The license-fees thereon will for the most part be realised from boats plying

In the manner in which boats not engaged in regular traffic will be brought from to the former

to Madras which at present pay toll: but besides the amount thus realised, the boats plying from the northern reaches Ennore and its neighbourhood but do not proceed so far south as the Shadayencoopum lock will be taxed under the scheme now sanctioned and as this traffic has not been included in the estimates on which the probable receipts are based, the license-fees imposed on it will form an excess over the estimated receipts.

5. In determining the rates of license-fee to

to be levied under Sec: 5
of the Act the Govt. resolve
to be guided by the recom-
-mendation of Mr. Harington
and the Board in the case of
Budgerows and Top-boats -
regards ~~&~~ cargo boats Rs
on further consideration
Govt. are not disposed to
discard the predicate rate
of 3½ Rs per ton
by Mr. Harington for boats
is a measurable
of between 20 and 30 tons
arrangement
On this possible ground
observe that there may
"cease for discouraging
"the building of boats of a
"smaller size than 30 tons"
and that "if the last men-
"tioned rate were to
"operate better to
"build another class of boats
"30 tons than a boat of
"that rate as the
"they should not be prevented

I prefer
Rs uniform tax
per ton - in that re-
spect to prefer Rs
The rate of Rs 3½ per
ton would yield Rs 41.500 -
and the public would
be free to build boats
of any size they find
most suitable for
their own interest.

+ para 4 of Mr. Harington's letter dated 13th Sept. 1871, No 8.

+ but then why do we charge the large boats 4 Rs ?

~~Rate~~ 37a

~~more than is sufficient~~
~~to encourage the~~
~~construction of 20 ton than of~~
~~31 ton boats, apply, though in~~
~~a less degree to 10 ton as com-~~
~~-pared with 21 ton boats. Another~~
~~reason for not discarding the~~
~~3½ Rs rate is found in~~
~~the fact that boats of between~~
~~20 + 30 tons make more trips~~
~~than boats of over 30 tons and~~
~~consequently not only derive~~
~~more benefit from the canal,~~
~~but are better able to pay~~
~~an increased license fee.~~
~~In the opinion of Govt some~~
~~indulgence may well be con-~~
~~-ceded to boats of not exceeding~~
~~30 tons, the owners of which~~
~~are likely to be in poorer~~
~~circumstances than the~~
~~owners of larger boats. The~~

pate proposed for boats of tons not exceeded 20 will therefore be reduced to Rs 2-8 per ton, and the rates thus sanctioned together with the Estimated receipts on them are shown below.

Amount & incidence of rate	Estimated receipts Rs
12 Rs each on 10 Rud per tons	120
Do. on 20 Top-boats	2,520
2½ Rs. per ton on cargo-boats of tons not exceeded 20, the aggregate tonnage of which is 1905	4,912.
3½ Rs. per ton on cargo-boats of tons exceeding 20 but not exceeded 30: the aggregate tonnage of which is 6,160	21,560
4 Rs. per ton on cargo-boats of tons exceeded 30, the aggregate tonnage of which is 2978	11,912.
Total	41,024

The

29 d

6 The Rules submitted by the Board for sanction under Section 32 of the Act require a little more specification - Those designed to prevent over-loading had better be omitted at all events for the present as the measures necessary for their enforcement might be unduly harassing the boat-owners, and it is not shown that any accidents have occurred from over-crowding the boats - Rules 16 and 28 are unnecessary: the requisite penalties being prescribed by the Act

I would keep it to avoid ark-ward claims. If people beg under the Rules, they accept the latter -

{ the Legality of Rule 9 questionable - Other Rules have been modified with a view to preventing undue interference of the Supervisors subordinates

Three proceedings etc. The following notification will be published in the Fort St George Gazette

~~by~~ the Board ~~or~~ ~~Copy of their Proceedings has been received~~

Notification

Under Section 2 Act 1 of 1870, His Excellency the Governor in Council is pleased to declare that from and after the _____ the provisions of the aforesaid Act shall apply to that portion of the Cochrane and East Coast Canal which extends from Pulicat to the Southern extremity of the Canal - and is hereby declared accordingly.

Under Section 5 of the said Act the following rates of license-fees will be levied on Vessels entering upon or proceeding along the aforesaid line of navigation -

Description of Vessel	License Fee
On each Badgerow or Top-boat —	Rupees 12 per annum
On each Cargo Boat — of tonnage not exceeding 20 —	~~Rs 3 per ton per annum~~
of tonnage exceeding 20 but not exceeding 30 —	Rs 3-8 per ton per annum
Exceeding 30 —	~~Rs 4 per ton per annum~~

Provided that the Superviser appointed under Section 9 of the Act may at his discretion grant a license for a period less than a year but not less than three months at rates proportionate to the period but enhanced by not less than 25 per cent -

Provided

Remarks by me in communication with the Collr & Chairman

Submitted

Approved

Copy sent to Collr

Copy sent to Executive Engineer

Provided also that the undermentioned descriptions of Vessels shall be exempted from the payment of license fees -

(1) Government Steamers and Boats 31a

(2) Boats constructed or repaired in the neighbourhood of the aforesaid Canal but not employed on it for traffic -

(3) Pleasure boats -

Under Section 9, the Executive Engineer in charge of the 2. C. Canal Range is appointed Superviser of the aforesaid line of navigation

The following Rules are framed under Section 22 of the Act -

1. From and after the _____ day of _____ no boat, with the exception of such as come within the exempting clause shall be allowed to make use of the line of navigation defined above unless a license has been obtained for it in the manner hereinafter laid down

2. On or before the _____ * day of _____ the owner or owners of each boat using the aforesaid line of navigation shall apply in person or by writing to the Officer appointed by Government under Section 7 to collect license-fees viz the Executive Engineer ~~2 to 5 Range~~ in charge of the 2. C. Canal

* One month before the Act comes into force -

Issued

giving their names and places of residence

3. In the case of boats not used upon the aforesaid line of navigation in the ——— day of ——— but subsequently brought upon it the owner or owners shall make a similar application to the aforesaid Officer at a date not less than one month before the boats are brought upon the line of navigation

* date of application of act.

4 The Officer appointed by Govt to collect license fees shall without delay appoint a day for measuring the boats and determining the amounts of the license fees to be paid by the owners with reference to the Rules laid down in this Notification.

5. Boats which are charged by the ton will be measured on the following principles-

Length - at half the depth between planks and stem and fore bells-

Breadth - an average of four widths taken at equal distances between the same points at the same depth

Depth - of boat in centre - On

6. On the payment of the sums fixed as before provided a "license" will be delivered to the owner or owners or their authorized agents, specifying the period during which the boat in each case is entitled to the free use of the aforesaid line of navigation.

7. If a boat be enlarged after the issue of the license and during the period of its remaining in force due notice of the enlargement must be given to the Officer appointed by Govt to collect license fees who will act according to rules 4 & 5 respecting the amount of the license-fee with reference to the altered size of the boat.

8. Each license will be numbered and the number of the license granted for each boat will be painted in black figures not less than four inches in length on one side of the bow of the vessel, and (in the case of boats which are charged by the ton) tonnage prefaced by the letter T shall be similarly marked on the other side. The above marks to be put

on

on at the expense of the owners.

9. The defacement of these marks is prohibited. Should they become obliterated, it is the duty of the owner or owners of the boat to restore them.

10. The Superintendent of the aforesaid line of navigation is hereby empowered to direct the detention of any boat causing serious damage to the bridges or masonry works on the aforesaid line of navigation until the cost of the necessary repairs has been paid by the owner.

11. No cargo-boats are allowed to moor in the canal when in the neighbourhood of a Boat Basin or Lie-by

12. No boats are allowed to moor in the Canal within 150 yards of the entrance of the canal from Pulicat Lake.

13. No boats are allowed to moor within 100 yards of a Lock.

14. Boats, when moored, are to have their masts down to be made fast to the bank in single row head and stern, and to be left in charge of a man.

15. No person is allowed to touch the Lock valves, shutters, or their machinery except the Lock servants.

16. When boats meet, the boat going with wind, or in case there is no wind, with the tide, to give way, the boat going against the wind or tide to hold its course.

17. In going the same way, cargo-boats to give way to passenger boats.

Infringements of the above rules will render the offenders liable to the following penalties under the conditions prescribed in Section 26 - viz:-

For the infringement of Rule 1 a penalty not exceeding Rs. 50 for the first infringement and Rs. 5 per diem for any continued infringement, provided that the total penalty levied shall not exceed Rs. 200.

For

For the infringment of Rule 7 a penalty not exceeding Rs. 25 for the first infringment, and Rs 2-8- per diem for any continuing infringment, provided that the total penalty levied shall not exceed Rs. 100.

For the infringment of Rule 9, a penalty not exceeding Rs. 10 + Re 1 per diem for continued infringment after due notice has been served upon the owner to restore the marks.

For the infringment of Rules 11, 12 13 & 14 a penalty not exceeding Rs. 10 and Re 1 per diem for continued infringment after due notice has been served upon the owner to abide by the rules.

For the infringment of Rules 15, 16, & 17 a penalty not exceeding Rs. 10 for each offence.

7. The Executive in charge of the E. C. canal Engineer, ~~Range~~, will be appointed to collect license-fees under section 7, and also Supervisor of the line of navigation under section 9. He should be careful to exercise his powers with moderation on the first introduction of the Act.

Yh.

14 To the Board of Rev dtd 21st Oct/72
21 " P.W. Deptt " —"—

10
37a
10
14

G. O.

Appointment of Canada Temperance to Cochrane & Lemieux.

Sir W. Stevenson

Despatch

No. 66-68

Govt. of {1872} Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated October 10th.

Recd. *Encl.*

G. O., 10th October 1872, No. 1,400.

OCTOBER.
Nos. 66—68.

Tolls on Boats plying on Cochrane and East Coast Canal.—Proceedings of the Board of Revenue on this subject, with orders thereon.

Cr 2991/13