No. 271. Read the following Proceedings of the Board of Revenue, dated 20th September 1873, No. 1,893 :—

Read the following letter from J. HUNTER-BLAIR, Esq., Collector of Madras, to [illegible] ROSE, Esq., Secretary to the Board of Revenue, dated Madras, 21st August 1873, No. 190:—

I HAVE the honour to submit the report called for in paragraph 6 of the Board's Proceedings, No. 1,450, of 31st ultimo.

2. The Board remark that "they do not see what practical advantage is gained by making the gallon used in the Town Abkári the same as that used in the Sea Custom's Office, in the Commissariat Department, etc., etc." I recommended the substitution of the Imperial Gallon which is used all over the world, except in the Madras Abkári Department, for the sake of uniformity, a principle, the importance of which the Board do not appear to recognize in this case. The difference in the measures used gives a great deal of unnecessary trouble in drawing out comparisons of the transactions of the Madras Abkári Department, with those of any other Department. In drawing up my Report, No. 183, of 18th instant, I was not able to compare the imports of Brandy with the sales of Colombo Arrack till the quantities had been reduced to the same denomination, which took time and trouble. It is not unlikely that the Board and Government will find on other occasions similar inconveniences.

3. Again, whenever Colombo Arrack is landed by the Contractor it is gauged at the Custom House in Imperial Gallons. After the gauging is over, the contents of every cask have to be converted into common gallons, a work of considerable labour.

4. The Board, for their own part, have not yet felt the inconvenience of having two different measures, as no comparative statistics are now kept in their Office showing the consumption of Arrack, etc., in the Presidency, owing to the prevalence of the Renting system in most of the districts; but should the Excise system be extended to all the districts, it might become necessary for the Board to have Statistics of consumption showing particulars in the Imperial Gallon for all the districts.

5. The capacity of the dram, the retail selling measure, will not be practically altered, the difference between it, and the dram sanctioned in paragraph 5 of Board's Proceedings, being only one-thousandth part of a cubic inch.

6. I see no special advantage in *retaining* the common gallon, a measure which has become obsolete long ago everywhere, except in the Madras Town Abkári Department. Its existence simply causes confusion in the Accounts, and misleads persons who are not aware of its being in use here.

I, therefore, once more urge the necessity of introducing the change I have already recommended.

SUBMITTED to Government in continuation of Board's Proceedings, dated 31st July 1873, No. 1,450.

2. The alteration of the recognized capacity of the dram is desirable as stated by the Board. If this be approved by Government, the Board, on re-consideration, will withdraw their objection to the introduction of the Imperial Gallon in the Accounts of the Madras Abkári, from the beginning of the next fasli, and suggest that the dram be one forty-eighth of an Imperial Gallon or 5·7765 cubic inches.

No. 272. ORDER THEREON, 27th October 1873, No. 1,186.

Separate Revenue, No. 14.

Abkari.

THE Governor in Council has already sanctioned the adoption of the dram of 5·776 cubic inches in the Madras Town Abkari.* He is also of opinion that the adoption of the Impe-

* G. O., 12th September 1873, No. 977.

Proceedings of the Madras Government, Revenue Department,
27th October 1873.

rial gallon in all the accounts is decidedly desirable, and, accordingly, is pleased to direct that this shall be done from the commencement of the coming Fasli year (1st July 1874).

2. Inasmuch, however, as the license to be given to retail dealers is required, under Section 6 of Act XIX. of 1852, to specify the excise duty payable by them, *per ordinary wine gallon*, it will be necessary that this information shall be retained, the duty per imperial gallon being however also entered in the license.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.

Revenue Department

Proceedings of the Board of Revenue
Dated 20th September 1873.

No. 190. Read the following

From,
J. Hunter Blair Esqre,
Collector of Madras.

To,
J. Grose Esqre,
Secretary to the
Board of Revenue,
Madras.

Sir,

I have the honor to submit the report called for in para 6 of the Board's Proceedings No. 1450 of 31st ult.

2. The Board remark that "they do not see what practical advantage is gained by making the Gallon used in the Town Abkari the same as that used in the Sea Customs Office, in the Commissariat Department &c. &c.", I recommended the substitution of the Imperial Gallon, which is used all over the world except in the Madras Abkari Department, for the sake of uniformity, a principle the importance of which the Board do

and

not appear to recognize in this case. The difference in the measures used gives a great deal of unnecessary trouble in drawing out comparisons of the transactions of the Madras Abkari Department, with those of any other Department. In drawing up my report No. 183 of 18th. Instant, I was not able to compare the imports of Brandy with the sales of Colombo Arrack till the quantities had been reduced to the same denomination, which took time, and trouble. It is not unlikely that the Board and Government will find on the occasions similar inconveniences.

3. Again, whenever Colombo Arrack is landed by the Contractor it is gauged at the Custom House in Imperial Gallons. After the gauging is over, the contents of every cask have to be converted into common gallons, a work of considerable labor.

4. The Board, for their own part, have not yet felt the inconvenience of having two different measures, as no comparative statistics are now kept

kept in their Office showing the consumption of Arrack &c. in the Presidency, owing to the prevalence of the Renting system in most of the Districts, but should the Excise system be extended to all the Districts, it might become necessary for the Board to have statistics of consumption showing particulars in the Imperial Gallon for all the Districts.

5. The capacity of the dram - the retail selling measure - will not be practically altered, the difference between it, and the dram sanctioned in Para 5 of Board's Proceedings, being only one thousandth part of a cubic inch.

6. I see no special advantage in retaining the common Gallon, a measure which has become abolete long ago every where except in the Madras Town Abkari Department. Its existence simply causes confusion in the accounts, and misleads persons who are not aware of its being in use here.

I therefore once more urge the necessity of introducing the change

I

I have already recommended.-

Madras Collector's Office
21st August 1873.

I have &c
J. Hunter Blair
Collector of Madras

Submitted to Government.
in continuation of Board's Proceedings
31st July 1873, No 1450.

2. The alteration of the recognized capacity of the dram is desirable as stated by the Board. If this be approved by Government, the Board on re-consideration, will withdraw their objection to the introduction of the Imperial gallon in the accounts of the Madras Abkari, from the beginning of the next Fasli, and suggest that the dram be one forty-eighth of an Imperial gallon or 5.7765 cubic inches.-

True Copy & Extract

H Chalmers
Ag. Secretary

To
The Ag. Secretary to Government
Revenue Department

Sd Ramakrishnaya

No. 1,893.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th September 1873.

Read the following letter from J. HUNTER-BLAIR, Esq., Collector of Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 21st August 1873, No. 190:—

I HAVE the honour to submit the report called for in paragraph 6 of the Board's Proceedings, No. 1,450, of 31st ultimo.

2. The Board remark that "they do not see what practical advantage is gained by making the gallon used in the Town Abkári the same as that used in the Sea Custom's Office, in the Commissariat Department, etc., etc." I recommended the substitution of the Imperial Gallon which is used all over the world, except in the Madras Abkári Department, for the sake of uniformity, a principle, the importance of which the Board do not appear to recognize in this case. The difference in the measures used gives a great deal of unnecessary trouble in drawing out comparisons of the transactions of the Madras Abkári Department, with those of any other Department. In drawing up my Report, No. 183, of 18th instant, I was not able to compare the imports of Brandy with the sales of Colombo Arrack till the quantities had been reduced to the same denomination, which took time and trouble. It is not unlikely that the Board and Government will find on other occasions similar inconveniences.

3. Again, whenever Colombo Arrack is landed by the Contractor it is gauged at the Custom House in Imperial Gallons. After the gauging is over, the contents of every cask have to be converted into common gallons, a work of considerable labour.

4. The Board, for their own part, have not yet felt the inconvenience of having two different measures, as no comparative statistics are now kept in their Office showing the consumption of Arrack, etc., in the Presidency, owing to the prevalence of the Renting system in most of the districts; but should the Excise system be extended to all the districts, it might become necessary for the Board to have Statistics of consumption showing particulars in the Imperial Gallon for all the districts.

5. The capacity of the dram, the retail selling measure, will not be practically altered, the difference between it, and the dram sanctioned in paragraph 5 of Board's Proceedings, being only one-thousandth part of a cubic inch.

6. I see no special advantage in *retaining* the common gallon, a measure which has become obsolete long ago everywhere, except in the Madras Town Abkári Department. Its existence simply causes confusion in the Accounts, and misleads persons who are not aware of its being in use here.

I, therefore, once more urge the necessity of introducing the change I have already recommended.

SUBMITTED to Government in continuation of Board's Proceedings, dated 31st July 1873, No. 1,450.

2. The alteration of the recognized capacity of the dram is desirable as stated by the Board. If this be approved by Government, the Board, on re-consideration, will withdraw their objection to the introduction of the Imperial Gallon in the Accounts of the Madras Abkári, from the beginning of the next fasli, and suggest that the dram be one forty-eighth of an Imperial Gallon or 5·7765 cubic inches.

(A true Copy and Extract.)

Acting Secretary.

To the Acting Secretary to Government, Revenue Department.
,, the Collector of Madras.

Exd. G. A. Turton.

2987

1873.

Board of Revenue,

MADRAS.

PROCEEDINGS, 20TH SEPTEMBER 1873, No. 1,893.

Dup 20 Sept. 73 Encl.

Received

SEPTEMBER.

No. 1,893.

Imperial Gallon.—Letter from Collector of Madras reporting further regarding proposed substitution of — for common gallon now used in Abkári Department, submitted to Government with remarks.

With Order
No. 1186 - 27 Oct 73

c 17 Oct 73 R 25 Oct 73

No. 1186. 27 Oct '73

Read the following letter from the Collector of Madras, already submitted with the adoption of the Imperial gallon in the Abkári Department, and the Board's proceedings thereon dated 20th instant.

2. It is also of opinion that the adoption of the Imperial gallon in all the accounts of the Abkári Department, and consequently in all returned to and from the Subordinate Officers, should be done from the commencement of the year (1st July 1874).

M 2410

2. Memorandum Revenue, as the issue of the proper forms to retail dealers is required, under Rule XIX of 1852, to specify the excise duty payable by them, the ordinary one gallon, Imperial gallon jars will be necessary. It will be necessary that this information should be obtained, the duty per imperial gallon being added in the issue Rules.

Ord. 1186 27 Oct '73

Sanction the adoption of the Imperial gallon in the Abkári Department.

Ord. 1186 27 Oct '73

Sanction the adoption of the Imperial gallon in the Abkári Department.

C. D. P. W.

Ord. 1186 27 Oct '73

Sanction the adoption of the Imperial gallon in the Abkári Department.

Ord. 1186 27 Oct '73

Sanction the adoption of the Imperial gallon in the Abkári Department.