Proceedings of the Madras Government, Revenue Department, 12th March 1873.

No. 108. Read the following Proceedings of the Board of Revenue, dated 15th February 1873, No. 210:—

Read the following Minute by the Acting 3rd Member of the Board of Revenue, dated 29th January 1873:—

In their Order under date 21st October 1872, No. 1,453, the Government were pleased to direct that on the completion of my Abkári investigations in the Salem District I should proceed to North Arcot to ascertain whether the experimental system of management, introduced in July last, was working satisfactorily.

2. I completed my report on the Salem District on the 4th of November and proceeded accordingly on the following day to Chittoor, as I was under the impression that Messrs. Corbet and Morison supplied the district from three distilleries situated at Palmanair, Chittoor, and Ranipett. On arrival there, however, I found that there were only two distilleries at work in the district at Palmanair and Ranipett, and therefore only remained at Chittoor long enough to examine Mr. Corbet's Depôt of Issue, and a few shops in the town and neighbouring villages. The Chittoor Depôt supplies four sub-depôts at Vencatagherry, Damula Cheroovoo, Putalpattu, and Devalamputtu, and twenty-three retail shops, nine of which are in Chittoor and fourteen in the surrounding villages. In the large places, the shopkeepers sell at the very high rate of rupees 5 per gallon and in the smaller villages at Rupees 3-12-0, and they pay to Messrs. Corbet and Morison Rupees 4-12-0 and Rupees 3-8-0 per gallon, respectively. The strength of the liquor at all the shops examined was about 25° under proof.

3. As the Acting Collector Mr. Whiteside was at Vellore, I next proceeded to that place and in company with him ascertained that liquor of 24° under proof was being sold there at Rupees 5 per gallon, and that the price charged at the depôt was Rupees 4-12-0 for large places and Rupees 3-8-0 for smaller villages. I also learnt that there was considerable dissatisfaction in many quarters owing to no steps having been taken by the renters to provide for the sale of Cocoanut toddy in the town.

4. From Vellore I proceeded to Ranipett and thence to Wallajahpett. At the latter place the liquor was as strong as 18° under proof and was sold for Rupees 5 per gallon, and in Ranipett spirits of a strength of 14° under proof were being sold by retail at the same figure.

5. It will be perceived from the foregoing that the liquor generally issued for sale in those parts of the district which I visited varied in strength from 14° under proof to 25° under proof, although the strength at which the liquor is to be *issued* from the distillery is fixed in Mr. Corbet's agreement at 30° under proof.

6. On examining the distillery at Ranipett, therefore, I was not surprised to find that owing to the Gauger being profoundly ignorant of the use of Sykes' Hydrometer and Tables, he had, since the commencement of the experiment, been issuing liquor by the more simple Glass French instrument (by Cartier) and that he was under the impression that unless the Hydrometer showed the liquor *to be below* 19° of strength (equal with liquor of a temperature of 80° to 25° under proof of Sykes) he was at liberty to pass it. The bulk of the liquor from this distillery had, accordingly, been passed out at 19° and 20° of Cartier's Hydrometer; but as it was being sold by the shop-keepers at almost equal strengths it

is clear that it was supplied to them without dilution by Messrs. Corbet and Co., and that they were no gainers by the very serious irregularity which the ignorance of the Government Gauger had permitted to take place, beyond the opportunity which was given to them, owing to the very superior strengths of the liquor, to charge the high sale rates to which I have adverted in the preceding paragraphs. At my suggestion the matter was subsequently brought to the notice of the Board, and in consideration of the fact that the people of the district have become accustomed to the strong liquor issued by Messrs. Corbet and Morison, they have authorized them to issue spirits of a strengh of 20° under proof paying the proportionate excise duty of Rupees 2 per gallon in lieu of spirits at 30° under proof at an excise duty of Rupees 1-12-0 per gallon.

7. The processes of fermentation and distillation in progress at the Ranipett Distillery are similar to those described in my report on the Salem District, seven large copper stills being in use, which turn out 55 gallons of liquor of a strength of about 18° under proof from ten pots of "wash" each containing 1 maund of cane jaggery, 2 maunds of molasses, and 2 viss of bark. A Police sentry is in charge of the seven stills during the whole process of distillation, and gives the distiller's man a note of the number of pots containing 5 gallons each turned out by each still. This note is shown by the latter to the Head Constable, who tests the quantity, and, if correct, permits its removal into the expense godown where it is stored in casks. This godown is kept under the joint lock of the Distiller's Manager and the Government Gauger. When liquor is required for issue, the Manager gives the Gauger an indent showing the quantity wanted, who then permits one of the casks in the expense godown to be tapped and tests it for strength. If correct it is measured into barrels in his presence and a number put on each barrel with the quantity of liquor it contains. A pass is then given by the Gauger and an entry made in his register. The pass is taken at the gate by the Head Constable and sent by him to the Collector.

8. I was not of opinion that either the guarding of the distillery or the checks against the issue of any liquor without payment of duty were very effectual, but I understood that alterations were in progress at the issue gate which would improve matters, and I think that a report should now be called for from Mr. Wilkinson, who has been placed in immediate charge of the distillery, as to the efficacy of the checks against smuggling which are now in force.

9. The inaction of the renters regarding the provision of toddy referred to in paragraph 3 above has come under the notice of the Board, and in their Proceedings under date 4th December 1872 and 10th January 1873, Nos. 2,324 and 30, they have directed the Acting Collector to call for tenders for the toddy farms of each taluq and to report the result.

10. As it had been intimated to me that my services would be required on the 9th November to act as 3rd Member of the Board, I returned direct to Madras from Ranipett, and had intended to complete my inspection in February, when I had hoped to find the sale of Palmyra toddy (which is considerable in this district) in full operation. My nomination as an Additional Member of the Viceregal Council has prevented my carrying out this arrangement; and I have therefore deemed it advisable to record this Minute, which I request may be submitted for

the information of Government with such remarks in the form of Proceedings as my colleagues may think proper to direct.

11. In conclusion I may note that I have recently ascertained that the revenue realized from arrack up to 31st December in this district will amount to Rupees 1,25,000, so that supposing the toddy to realize Rupees 30,000 for Government, the revenue of the year ending 30th June 1873 will probably amount to upwards of Rupees 2,80,000, a sum well in excess of the minimum prescribed in the agreement with Messrs. Corbet and Morison.

(Signed) R. A. DALYELL,
Acting 3rd Member,
Board of Revenue.

This report will be submitted for the information of Government. It is clear from what transpired in regard to the strength of the liquor issued in North Arcot and the prices at which it is sold, that diversities of practice exist in every district, and that enquiries such as those conducted by Mr. Dalyell are necessary in order to enable the Board to estimate correctly the conditions and bearing of the excise question. The Board have already issued orders in regard to the sale of toddy and have modified the rule which defines the strength at which liquor should be issued under the prescribed rates of excise.

2. Mr. Wilkinson will be desired to report on the working of the system of check and precaution now in force.

No. 109. Order thereon, 12th March 1873, No. 294.

Separate Revenue, No. 9.
Abkári.

Ordered to be recorded.

(True Extract.)
(Signed) D. F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

21 October 1872 Nos 171-172

Revenue 1873. Oct.

Board of Revenue,

MADRAS.

Gr. 538

PROCEEDINGS, 15TH FEBRUARY 1873, No. 210.

Dup.d 24th Feb.y 73.

Encl.

Received 25th July.

FEBRUARY.

No 210.

Abkári of North Arcot District.—Minute by Acting Third Member of Board on management of — submitted to Government with remarks. Head Assistant Collector requested to report on working of system of check and precaution now in force in reference to issue of liquor from distillery.

Gr. 294.

Recorded P.C.

12th March 73

14 Brandy Dis. Nos 13 March 1873

Encl. 108-109

C. 26. Feb 73 R 10. March