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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

....DEPARTMENT

G.O. No. 58 Press
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Dated 12-1.1875 196

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, *12th January* 1875.

No. 124. Read the following Proceedings of the Board of Revenue, dated 7th January 1875, No. 34 :—

Read the following :—

Proceedings of the Madras Government, dated 6th November 1874, No. 1,402, Revenue Department.

Proceedings of the Madras Government, dated 8th December 1874, No. 1,520, Revenue Department.

Proceedings of the Madras Government, dated 19th December 1874, No. 1,600, Revenue Department.

Proceedings of the Madras Government, dated 5th January 1875, No. 14, Revenue Department.

Read the following papers :—

From Collector of	Godavery,	dated	17th Nov. 1874,	No.	417.
„	Kistna,	„	12th Dec. 1874,	„	2,036.
„	Cuddapah,	„	14th Oct. 1874,	„	235.
„	Bellary,	„	3rd Nov. 1874,	„	391.
„	Kurnool,	„	16th Dec. 1874,	„	461.
„	Madura,	„	30th Oct. 1874,	„	365.
„	Tinnevelly,	„	12th Nov. 1874,	„	587.
„	South Canara,	„	14th Nov. 1874,	„	2,445.
„	Malabar,	„	4th Nov. 1874,	„	259.

THE Excise System of Abkári is to be continued so far as regards arrack in the districts of:—

1. Ganjam.
2. Vizagapatam.
3. Chingleput.
4. North Arcot.
5. South Arcot.

The present distillers are to continue in possession of the exclusive privilege of manufacturing and vending arrack on condition that they consent to new terms. Copies of the agreements which the distillers will be called upon to sign will be communicated to the Collectors of the above-mentioned districts shortly, and the Collectors will then report whether the distillers consent to execute them. It will be observed that in paragraph 2 of their Order of the 19th December 1874, No. 1,600, Government direct the Board to consider whether any, and if so, what changes of the law are required in consequence of the adoption of the Excise System, especially as regards distillation. The Collectors of the districts named above will report on this point.

2. In the following districts and part of a district, the Excise System is to be introduced so far as regards arrack on the 1st July 1875. A form of advertisement (No. I) has been prepared, calling for tenders which are to be submitted to Collectors by the 1st March, and sent on by them to the Board for disposal by the

15th March. Care should be taken that the contents of the tenders are not divulged before the Board have come to a decision. The advertisements should be published at once unless modification is absolutely necessary, in which case the Collectors should telegraph to stop the Board from inserting the advertisements in the *Fort St. George Gazette.*

1. Nellore.
2. Bellary Cantonment.
3. Trichinopoly.
4. Salem.
5. Nilgiris.

3. It is ordered by Government that in the following eleven districts, the exclusive privilege of manufacturing and vending arrack shall be sold for the term of three years, which begins on the 1st July 1875, that the leases shall be sold by auction taluq by taluq, that sub-renting shall be forbidden wherever it is feasible to do so, and that the other improvements specified in Board's Proceedings, dated 3rd September 1874, No. 2,487, shall be provided for:—

Godavery.
Kistna.
Cuddapah.
Bellary (excepting the Cantonment.)
Kurnool.
Tanjore.
Madura.
Tinnevelly.
Coimbatore.
South Canara.
Malabar.

4. The Board have given careful consideration to the reports from Collectors read above, and to the report from the Collector of Coimbatore recorded with G. O., dated 8th December 1874, No. 1,600. They have come to the conclusion that sub-renting cannot be forbidden any where in Godavery, and that it is not advisable under existing circumstances to forbid it in Coimbatore.

5. In Bellary and Tinnevelly, the Collectors are in favor of the prohibition, and in Tanjore (whence no report has been received) the "Amani" System is now in force through the greater part of the district. In these three districts, therefore, sub-renting should be absolutely forbidden. In Kistna, it should be forbidden in the delta taluqs; in Cuddapah, in the taluqs of Pullampott, Budwail, and Sidhout; in Kurnool, in the taluqs of Sirwell and Koilkuntla; in Madura, in the Madura Taluq at all events; in South Canara, in the taluq of Uppinangady, and in the town of Mangalore in the Mangalore Taluq; and in Malabar, in the Wynaad and the Cannanore Cantonment.

6. What is specially meant by this prohibition of sub-renting or by the "Amani" System is, that there are to be no scattered stills and as few distilleries as possible. Except in extraordinary cases, one distillery will be enough for each taluq managed on this system. In no case should there be more than two.

7. It is quite possible that before the date of sale, Collectors will find that some taluqs can be safely added to the list given above. The argument which seems to have carried most weight with those Collectors who fear to introduce the system is the cost of carrying liquor from central distilleries to out-lying parts and the difficulty of suppressing scattered stills, but this is answered by the experience of Chingleput, North Arcot, South Arcot, Tanjore and Salem, where some of the most successful contractors under the farming system managed their farms, or by far the largest part of them, without sub-renting. Even where sub-renting cannot safely be prohibited throughout the whole of a taluq, it may often be prohibited throughout a part of it, *e. g.*, as the Collector of South Canara suggests, in the town of Mangalore which is rented with the Mangalore Taluq. A form of advertisement (No. II.) has been prepared, and it will be communicated to the Collectors concerned, who should publish it or suggest modifications as directed below with regard to Form III. (paragraph 12). It contains new provisions as to the manufacture of beer, as to sub-renting, as to the keeping of accounts in distilleries and shops, as to the materials to be used in distilling, as to strength and price of liquor, as to the supply of toddy, as to measures (a uniform *dram*—forty-eight to the gallon—being prescribed), and as to supplying shopkeepers with hydrometers.

8. As regards the manufacture of beer, the Board have inserted a provision allowing Collectors to license its manufacture with the previous consent of the Board. They have done so with some misgiving, but the orders of Government on the subject are positive.

9. As regards the strengths of liquor to be sold, there seems to be a general consent to the strengths 30° under proof and 60° under proof, and these have been inserted in the advertisement. It is justly pointed out by some Collectors, that unless shopkeepers are in possession of some simple means of determining the strength of their arrack, they ought not to be punished for selling a wrong strength or charging a prohibited price; but the Board think this difficulty can be met by providing shopkeepers with a simple form of hydrometer adapted to an average temperature, and marking proof, 10° under proof, 20° under proof, 30° under proof, 40° under proof, 50° under proof, and 60° under proof. It has been ascertained that such instruments can be imported at less than Rupees 5 each. They will not, of course, be as accurate as Sykes' hydrometer which will still be the one used at distilleries in the Excise Districts, but they will be accurate enough for all practical purposes. The Board propose to obtain a supply of these instruments from England, and furnish them on payment to the holders of licenses for the manufacture and sale of arrack. In the meantime, the rules as to strength and price will be to a considerable extent inoperative, but it is as well to lay them down, because, in the first place, the very fact that they are in existence will have great influence; and, in the second place, because there must be numerous cases, especially in taluqs, etc., managed under the "Amani" System, in which they can be enforced at once.

10. The minimum price of arrack 30° under proof will be kept at the amount now fixed for "first sort" arrack, and the maximum price will be made a Rupee greater.

11. In the first order read above, Government ordered the separation of arrack and toddy in the case of the Excise Districts only, in the second they adhered to the first, but in the third, they have directed that the separation shall be universal.

12. In all districts, therefore, the exclusive privilege of vending toddy is to be kept separate from the exclusive privilege of manufacturing and vending arrack, and sold by auction, taluq by taluq, for a term of three years. A form of advertisement (No. III) has been prepared. As soon as it is received, Collectors will fill up the blanks. In the districts where arrack is distilled from toddy, it seems to be necessary to insert a condition providing that the supply required by the arrack contractor shall be allowed without hindrance or interference by the toddy contractor. The Board have inserted a condition to this effect in clause 5 of the

conditions. If any modification is required in this or any other part of the advertisements, Collectors should report on the subject as soon as possible. The advertisement as finally settled must be published in the District Gazettes throughout February and March, and sent to the Superintendent of the Government Press through the Board) for publication in all the March issues.

13. There is no need to prescribe a maximum price for toddy, as the mere fact that it will not keep long must be sufficient to induce vendors to sell all they can at the minimum price. The present minimum is Rupee 0-3-0 a gallon. It must be raised to Rupee 0-4-0 or reduced to Rupee 0-2-0 with reference to the uniform dram which is to be prescribed. In Vizagapatam, though the prescribed minimum is Rupee 0-3-0, the price is said to be really Rupee 0-1-9. In South Canara, the Collector reports that the prescribed minimum is not enforced, and doubts if any minimum could be. The Board are inclined to agree with him, but think it will be as well to make the minimum—

	RS.	A.	P.
Per gallon	0	2	0
Per two drams	0	0	1

1. New Excise Districts, Arrack.
2. Other districts do.
3. Do. do. Toddy.

14. The forms of advertisement, which have been alluded to, will be submitted for the sanction of Government, and, as soon as that sanction has been received, will be communicated to Collectors. For the information of Government, the portions of the advertisements which are new have been marked with a red line in the margin. The only point (not noticed above) to which special attention need be called is the list of rates of duty and prices prescribed for the new Excise Districts. A memorandum showing the data on which they have been calculated will be submitted to Government with the advertisement.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

I. NEW EXCISE DISTRICT.—ARRACK.

NOTICE.

Nellore.
Bellary Cantonment.
Trichinopoly.
Salem.
Nilgiris.

1. Tenders are hereby invited for the EXCLUSIVE PRIVILEGE of manufacturing and selling Arrack in from the 1st July 1875 to the 30th June 1878, subject to the conditions hereinafter set forth. The privilege will not include the sale of Toddy, of European Wines and Spirits, or of Beer, or the manufacture of Beer; and the Collector will be at liberty to issue Licenses for these purposes, provided that no License shall be issued for the manufacture of country Beer until the consent of the Board of Revenue has been obtained. Moreover when bodies of troops pass through the district they may, at the option of Government, be supplied with Arrack by a separate Arrack Contractor.

2. Tenders are to specify the minimum revenue which the tenderers will guarantee to Government if the exclusive privilege above described is granted to them, and state the security which they are prepared to offer for the fulfilment of their engagement. Each tender must be accompanied by a deposit of Rupees 1,000 in cash and enclosed in a cover superscribed with the words, "Tender for the exclusive privilege of making and selling Arrack in ." It must be sent to

the Collector of the district to which it refers so as to reach him on or before the 1st March 1875, after which no tender will be received. The tenders will be opened by the Collector in public and before any tenderers who are present at the Cutcherry on the 1st March at o'clock. The final disposal of the tenders will rest with the Board of Revenue, to whom the Collector will forward all the tenders he receives. The Board will have full power to accept the tender which they consider most advantageous to the public interests. The decision of the Board will be announced on or before the 1st April 1875, and communicated direct to the tenderers, and the deposits will then be returned to the unsuccessful tenderers on their application to the Collector.

3. The party whose tender is accepted shall, within one fortnight after the Board's decision has been communicated to him, deposit with the Collector a sum in cash or Government securities endorsed to the Collector, which with the deposit of Rupees 1,000 made at the time of the tender, is equal to one-tenth of the annual revenue which the tenderer has offered to guarantee, and if he fails to do so, the deposit already made will be forfeited, the Board's decision accepting his tender will be cancelled, and the Board will come to a new decision on the tenders already received, or call for further tenders or dispose of the exclusive privilege in some other way.

4. The party whose tender has been accepted shall further on or before the 1st June 1875, deposit with the Collector a sum in cash or Government Promissory Notes endorsed to the Collector, which with the sum before deposited is equal to one-fourth of the annual revenue which the tenderer has offered to guarantee, or he may deposit security if any security has been previously approved by the Board of Revenue for the same amount, and if he fails to do so, the Board's decision accepting the tender will be cancelled, the deposits already made will be forfeited and the Board will come to a new decision on the tenders already received or dispose of the exclusive privilege in some other way. If approved security for the full amount of one-fourth of the guaranteed revenue is deposited, the previous deposits of Cash or Promissory Notes will be returned.

5. When the deposit of the 1st June 1875 as described above is made, the party whose tender and final deposit have been accepted, shall execute an agreement binding the said party to conform to the conditions hereinafter set forth, and if he fails or refuses to sign the agreement, a copy of which may be obtained from the Collector by the 1st June 1875, all deposits already made will be forfeited and the exclusive privilege will be assigned otherwise as the Collector may determine.

6. As soon as the agreement has been executed, the Collector will issue a LICENSE assigning to the party whose tender has been accepted and who has made the deposits and executed the agreement, the exclusive privilege described in the first Clause of this notice subject to the following conditions :—

CONDITIONS.

1. An excise duty of the following amount shall be paid on every Imperial gallon of spirit issued by the Holder of the License, minus 5 per cent. for ullage and leakage :—

——	Proof.			30° Under Proof.			60° Under Proof.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Nellore	2	8	0	1	8	6	0	14	0
Bellary Cantonment... ...	3	15	0	2	12	0	1	9	0
Trichinopoly	2	8	0	1	12	0	1	0	0
Salem	2	8	0	1	12	0	1	0	0
Nilgiris	3	15	0	2	12	0	1	9	0

These payments of excise duty shall be made on or before the 25th of the month following that on which the liquor is issued and interest at 6 per cent. shall be paid on all arrears left

II.—DISTRICTS WHERE THE EXCISE SYSTEM IS NOT INTRODUCED—ARRACK.

NOTICE.

Godavery.	Tanjore.
Kistna.	Madura.
Cuddapah	Tinnevelly.
Bellary, (except the Cantonment.)	Coimbatore.
Kurnool.	South Canara.
	Malabar.

Notice is hereby given that the EXCLUSIVE PRIVILEGE of manufacturing country Spirit and vending such Spirit and Arrack, in the several taluqs or Zemindaries hereinafter specified, of the   district, from the 1st July 1875 to the 30th June 1878, subject to the conditions hereinafter set forth will be sold by public auction at   on the 1st April 1875, at   o'clock. The exclusive privilege of selling European Spirits or Wines or of selling Toddy or Beer, and the privilege of manufacturing country Beer, or of manufacturing Rum, etc., by the European method of distillation, are not included in the exclusive privilege to which this Notice relates, and the Collector will be at liberty to grant Licenses for these purposes, provided that no License for the manufacture of country Beer or Rum, etc., shall be issued until the consent of the Board of Revenue has been granted. Moreover, when bodies of troops pass through the district, they may at the option of Government be supplied with Arrack by a separate Contractor.

Here enter taluqs, etc., and upset price.

2. The exclusive privilege already described will be put up at the upset price shown in the margin, and will be knocked down to the highest bidder above that price, subject to the orders of the Board of Revenue. The upset price and the bids will represent the amount which is to be paid per annum for the exclusive privilege. Parties intending to bid must attend either in person or by duly accredited agents, and no person will be permitted to bid either on his own behalf or on account of any one else until he has deposited Rupees   . The deposits of all unsuccessful bidders will be returned at the close of the sale. The successful bidder must on the result of the sale being declared, deposit a further sum of Rupees   on failure of which the deposit already made will be forfeited and the exclusive privilege will be re-sold at such time and place as the Collector may determine.

3. The successful bidder shall further on or before the   deposit such further sum in cash or Government Promissory Notes endorsed to the Collector as with the first and second deposits will make up an aggregate sum equal to one-fourth of the amount which is to be paid per annum for the exclusive privilege, and if he fails to do so, the deposits already made will be forfeited and the exclusive privilege will be re-sold at such time and place as the Collector may determine or be otherwise disposed of.

4. Re-sales effected under Clauses 2 and 3 will be at the risk of the defaulting bidder who will forfeit all gain and in the event of a loss by the re-sale, will make good the deficiency between the total amount payable by him for the whole period under the terms of the original sale, and the total amount payable by the successful bidder at the re-sale.

5. The purchaser of the exclusive privilege, besides being subject to all the provisions of Madras Act III. of 1864, shall sign an agreement binding him to observe the conditions hereinafter set forth and the agreement shall be executed on or before the   . If the purchaser of the exclusive privilege fails or refuses to sign the agreement, a copy of which may be obtained from the Collector, on or before that date, all deposits already made will be forfeited and the exclusive privilege will be re-sold at the risk and loss of the first purchaser as set forth in Clause 4 or otherwise disposed of. In the case of the purchaser's death after signing the agreement, it will be binding on his heirs and assigns.

6. As soon as the agreement has been executed, the Collector will issue a LICENSE, assigning to the purchaser the exclusive privilege described in the first clause of this notice subject to the following conditions :—

CONDITIONS.

1. The annual amount for which the exclusive privilege has been sold, shall be paid in the following instalments :—

(Here enter instalments.)

Interest at 6 per cent. per annum shall be paid on all arrears. In the event of any default, the Collector shall have power to take the right of manufacturing country spirit and of vending such spirit Arrack and Toddy under Government management at the risk of the defaulter, or to declare the License forfeited and re-sell the exclusive privilege at the risk of the defaulter. In every case all arrears will be recoverable by attachment and sale of property under Madras Act III. of 1864.

2. The exclusive privilege shall not be sub-rented in the following taluqs or parts of taluqs, but the Holder of the License shall manage them on what is commonly known in the trade as the "Amany" system, that is to say, that instead of scattered stills, there shall be one or two distilleries (as the Collector may decide, at which spirit shall be manufactured by the Holder of the License only.

(Here enter taluqs, etc.)

3. Stills or distilleries shall not be opened except at the places determined by the Collector, a list of which may be obtained from him. The materials used in distilling shall be of the best quality and no ingredient obnoxious to health shall be used in distillation or put into the spirit to increase its intoxicating power or for any other reason. An account shall be kept at each still or distillery showing the quantity and strength of the spirit distilled each day, the quantity of each sort or strength issued or sold, and the quantity of each sort or strength remaining in store, and this account shall be produced for inspection whenever required by the Collector or any subordinate whom he may depute for that purpose. In the taluqs or parts of taluqs managed on the "Amany" system, spirit shall be distilled only under the superintendence of the Holder of the License and his distillery or distilleries shall always be open to inspection by the Collector or any subordinate whom he may depute for that purpose. The spirit shall be supplied to the shop-keepers who are to sell it at 30° under proof or 60° under proof.

4. Arrack shops shall not be opened except at the places determined by the Collector, a list of which may be obtained on application to him. Sign-boards shall be affixed in a conspicuous part of the front of each shop, showing the name of the shop-keeper and the price of the several sorts or strength of liquor sold by him in the Vernacular of the part of the district in which the shop is situated. No shop shall be opened before sunrise and all shops shall be closed by 8 P.M. An account shall be kept in each shop showing the quantity of liquor of each sort received each day, the quantity sold, and the price at which it is sold, and the balance, and this account shall be produced when required for inspection by the Collector or any subordinate whom he may depute for that purpose. No ingredient obnoxious to health shall be put into the liquor. In shops supplied with spirit by the Holder of the License, the spirit shall be sold unadulterated and undiluted at the strength supplied by him elsewhere it shall be distilled and sold at strengths 30° under proof and 60° under proof. The price at which liquor is sold shall not be above the following maximum nor below the following minimum :—

—			Maximum.			Minimum.		
Country Arrack.			RS.	A.	P.	RS.	A.	P.
Godavery, Kistna, Kurnool, Tanjore, Madura, Tinnevelly, S. Canara, and Malabar.	30° under proof	per gallon ...	3	4	0	2	4	0
		per dram ...	0	1	1	0	0	9
	60° under proof	per gallon ...	1	8	0	1	4	0
		per dram ...	0	0	6	0	0	5
Cuddapah and Bellary ...	30° under proof	per gallon ...	4	0	0	3	0	0
		per dram ...	0	1	4	0	1	0
	60° under proof	per gallon ...	2	4	0	1	12	0
		per dram ...	0	0	9	0	0	7
Colombo Arrack.								
Malabar		per gallon ...	4	12	0	3	12	0
		per dram ...	0	1	7	0	1	3

Shop-keepers shall use any measures that may be prescribed by the Board of Revenue and pending further orders, shall use a dram measure, 48 of which make an imperial gallon. Each Arrack shop keeper or group of shop-keepers where in the Collector's opinion, the shops are sufficiently close to each other and there is no objection on other grounds, shall be in possession of such simple form of hydrometer not costing more than Rupees 5 each as may be prescribed and supplied on payment of cost price to the Holder of the License by the Board of Revenue, and the Holder of the License shall be bound to apply and pay for a sufficient number of such hydrometers as soon as the Board announce that they are ready for distribution. Grain, goods, ornaments, wearing apparel, or other property shall not be received in barter or pawn for liquor. No liquor shall be sold or given to any European Soldier, or Sailor, or to any Member of the Police whilst on duty, or to any European vagrant under escort of the Police. All shops on or adjacent to the line of march shall be closed whilst a regiment or detachment of European Soldiers is passing by, or during its march encamped in the vicinity.

5. The Holder of the License shall cause all persons whom he may employ to superintend distilleries or depôts or place in charge of shops, or to whom he may sub-rent any portion of the exclusive privilege to execute previous to such employment the engagements prescribed in Section 8 of Madras Act III. of 1864. Such engagements taken from the persons who are to be employed on the 1st July 1875, shall be deposited with the Collector within one month from that date. Moreover, the Holder of the License shall use his best endeavours to secure on the part of all persons employed by him in the manufacture, carriage, or sale of liquor, a strict adherence to the provisions of the engagements entered into by them and of the law, and if it comes to his knowledge that a breach of those provisions has been committed, he shall bring the circumstance to the notice of the Collector in order that the penalties prescribed for the offence may be enforced, and dismiss the offender from his service.

6. The Holder of the License shall not in any way meddle with or use Cocoanut, Date, Palmirah, or other trees growing in Putta or Inam lands, or in backyards or in land the property of any individual without the permission of the owner; and in the event of any Government land now waste being granted for cultivation, the Holder of the License shall have no claim whatever to the use of the trees thereon or to compensation for them.

7. The Holder of the License shall not hold or have any interest in the exclusive privilege of selling toddy in the part of the district to which his License relates.

8. The Holder of the License shall obey any additional rules which may be prescribed from time to time under Madras Act III. of 1864 by the Board of Revenue, and shall cause the persons employed by him in the manufacture, carriage, or sale of liquor to do the same.

9. If any wilful breach of these conditions is committed by the Holder of the License or with his connivance and privity by any of the persons employed by him in the manufacture, carriage, or sale of liquor, or to whom he sub-rents any portion of the exclusive privilege the Collector shall have power to declare the deposit forfeited and to cancel the License, and either re-sell the exclusive privilege at the risk of the holder or take it under Government management, and in every case arrears shall be recoverable by attachment and sale of property under Madras Act III. of 1864.

III.—ALL DISTRICTS.—TODDY.

NOTICE.

1. Notice is hereby given that the EXCLUSIVE PRIVILEGE of vending toddy (fermented palm juice) in the several taluqs or Zemindaries hereinafter specified of the   district from the 1st July 1875, to the 30th June 1878, subject to the conditions hereinafter set forth,

will be sold by public auction at   on the 1st April 1875, at   o'clock. The privilege will not include the manufacture or sale of any liquor except toddy, and the Collector will be at liberty to issue licenses for the sale of European liquors for the manufacture and sale of country beer and for the manufacture of Rum, etc., by the European method of distillation. Moreover, when bodies of troops pass through the district, they may, at the option of Government, be supplied with toddy by a separate contractor.

Here enter taluqs, etc., and upset price.

2. The exclusive privilege above described will be put up for auction at the annual upset price shown in the margin, and will be knocked down to the highest bidder above that price subject to the orders of the Board of Revenue. The upset price and the bids will represent the amount which is to be paid per annum for the exclusive privilege. Parties intending to bid must attend either in person or by duly accredited agents, and no person will be permitted to bid either on his own behalf or on account of any one else until he has deposited Rupees   . The deposits of all unsuccessful bidders will be returned at the close of the sale. The successful bidder must, on the result of the sale being declared, deposit a further sum of Rupees   on failure of which the deposit already made will be forfeited, and the exclusive privilege will be re-sold at such time and place as the Collector may determine.

3. The successful bidder shall further on or before the   deposit such further sum in cash or Government Promissory Notes endorsed to the Collector as with the first and second deposits will make up an aggregate sum equal to one-fourth of the amount which is to be paid per annum for the exclusive privilege, and if he fails to do so, the deposits already made will be forfeited, and the exclusive privilege will be re-sold at such time and place as the Collector may determine, or be otherwise disposed of.

4. Re-sales effected under clauses 2 and 3 will be at the risk of the defaulting bidder who will forfeit all gain, and in the event of a loss by the re-sale, will make good the deficiency between the total amount payable by him for the whole period under the terms of the original sale, and the total amount payable by the successful bidder at the re-sale.

5. The purchaser of the exclusive privilege, besides being subject to all the provisions of Madras Act III. of 1864, shall sign an agreement binding him to observe the conditions hereinafter set forth, and the agreement shall be executed on or before the
If the purchaser of the exclusive privilege fails or refuses to sign the agreement, a copy of which may be obtained from the Collector on or before that date, all deposits already made will be forfeited, and the exclusive privilege will be re-sold at the risk and loss of the first purchaser as set forth in clause 4, or otherwise disposed of. In the case of the purchaser's death after signing the agreement, it will be binding on his heirs and assigns.

6. As soon as the agreement has been executed, the Collector will issue a license assigning to the purchaser the exclusive privilege described in the first clause of this notice subject to the following conditions:—

CONDITIONS.

1. The annual amount for which the exclusive privilege has been sold shall be paid in the following instalments:—

(Here enter instalments.)

Interest at 6 per cent. per annum shall be paid on all arrears. In the event of any default, the Collector shall have power to take the right of vending toddy under Government management at the risk of the defaulter, or to declare the license forfeited and re-sell the exclusive privilege at the risk of the defaulter. In any case, all arrears will be recoverable by attachment and sale of property under Madras Act III. of 1864.

2. Shops shall not be opened except at the places determined by the Collector, a list of which may be obtained on application to him. Sign-boards shall be affixed in a conspicuous part of the

front of each shop, showing the name of the shop-keeper and the price of the toddy sold by him in the vernacular of that part of the district in which the shop is situated. No shop shall be opened before sunrise, and all shops shall be closed by 8 p. m. An Account shall be kept in each shop, showing the quantity of toddy brought to the shop each day, the quantity sold and the price at which it is sold, the balance and the manner in which it is disposed of, and this Account shall be produced when required for inspection by the Collector or any subordinate whom he may depute for that purpose. The distillation of toddy except by persons who hold a license empowering them to manufacture arrack is absolutely prohibited. No ingredient obnoxious to health shall be put into the toddy either to increase its intoxicating power or for any other reason. The price at which toddy is sold shall not be below the following minimum :—

	RS.	A.	P.
Per gallon	0	2	0
Two drams...	0	0	1

Shop-keepers shall use any measures that may be prescribed by the Board of Revenue, and, pending further orders, shall use a dram measure, forty-eight of which make an Imperial gallon. Grain, goods, ornaments, wearing apparel or other property, shall not be received in barter or pawn for toddy. No toddy shall be sold or given to any European soldier or sailor or to any member of the Police whilst on duty, or to any European vagrant under escort of the Police. All shops for the sale of toddy on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by, or during the march encamped in the vicinity.

3. The Holder of the License shall cause all persons whom he may place in charge of toddy shops or to whom he may sub-rent any portion of the exclusive privilege to execute previous to such employment the engagements prescribed in Section 8, Madras Act III of 1864, and such engagements taken from the persons who are to be employed on the 1st July 1875 shall be deposited with the Collector within one month from that date. Moreover, the Holder of the License shall use his best endeavors to secure on the part of all persons employed by him in drawing, carrying or selling toddy, a strict adherence to the provisions of those engagements and of the law, and if it comes to his knowledge that a breach of those provisions has been committed, he shall bring the circumstance to the notice of the Collector in order that the penalties prescribed for the offence may be enforced, and dismiss the offender from his service.

4. The Holder of the License shall not in any way meddle with or use cocoanut, date, palmirah, or other trees, growing in putta or Inam lands or in backyards, or in land the property of any individual without the permission of the owner; and in the event of any Government land now waste being granted for cultivation, the Holder of the License shall have no claim whatever to the use of the trees thereon or to compensation for them.

5. The Holder of the License shall not hold or have any interest in the exclusive privilege of manufacturing and selling arrack in the part of the district to which his license relates, and in districts where the arrack contractor distils arrack from toddy, he shall allow him to obtain supplies of toddy without hindrance or interference.

6. The Holder of the License shall obey any additional rules which may be prescribed from time to time under Madras Act III. of 1864 by the Board of Revenue, and shall cause the persons employed by them in drawing, carrying or selling toddy, to do the same.

7. If any wilful breach of these conditions is committed by the Holder of the License, or with his connivance and privity by any of the persons employed by him in drawing, carrying or selling toddy, or to whom he sub-rents any portion of the exclusive privilege the Collector shall have power to declare the deposit forfeited and to cancel the license, and either re-sell the exclusive privilege of vending toddy at the risk of the holder or take it under Government management, and in every case arrears shall be recoverable by attachment and sale of property under Madras Act III. of 1864.

No. 125. ORDER THEREON, 12th January 1875, No. 58.

Separate Revenue, No. 10.
Abkári.

THE Governor in Council approves of the forms of advertisement, submitted with the foregoing Proceedings, and of the instructions which have been issued to Collectors generally.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

To the Board of Revenue.

Exd. G. A. Turton.

Govt. of [1875] Madras
REVENUE.

To
The BOARD of REVENUE

Dated January 12th.
Read.

G. O., 12th January 1875, No. [illegible]

JANUARY
Nos. 121-126.

[illegible] [illegible] Districts.— Appointment [illegible] [illegible] [illegible] Collectors.

Revenue Department

Proceedings of the Board of Revenue
Dated 7th January 1875

Read again Government Orders,
Dated 6th November 1874 No. 1402
" — 8th December 1874 " 1520
Read also Government Orders
dated 19th December 1874 No. 1600.
" — 5th January 1875 No. 14.
Read also letters from Collectors of
Godavery dated 17th November 1874 No. 417
Kistna — " — 12th December 1874 " 2030
Cuddapah — " — 14th October 1874 " — 23
Bellary — " — 3rd November 1874 " — 391
Kurnool — " — 16th December 1874 " — 461
Madura — " — 30th October 1874 No. 365
Tinnevelly — " — 12th November 1874 " — 587
South Canara — " — 14th November 1874 " — 2445
Malabar — " — 4th November 1874 " — 259

The Excise system of Abkarri is to be continued so far as regards Arrack in the Districts of

Ganjam

1 Ganjam
2 Vizagapatam
3 Chingleput
4 North Arcot
5 South Arcot

he present Distillers are to continue possession of the Exclusive Privi- e of manufacturing and vending ack on condition that they consent new terms. Copies of the Agreements hich the Distillers will be called n to sign will be communicated he Collectors of the abovementioned tricts shortly, and the Collectors then report whether the Dis- llers consent to execute them. It l be observed that in para f their order of the 19th Decem- 1874 No 1600 Government direct Board to consider whether any d if so what changes of the law required in consequence of the adoption

adoption of the Excise system especially as regards distillation. The Collectors of the districts named above will report on this point.

2 In the following districts and part of a district the Excise system is to be introduced so far as regards arrack on the 1st July 1875. A Form of Advertisement (No I) has been prepared calling for Tenders which are to be submitted to Collectors by the 1st March ~~28th February~~ and sent on by them to the Board for disposal by the 15th March. Care should be taken that the contents of the Tenders are not divulged before the Board have come to a decision. The Advertizements should be published at once, unless modification is absolutely necessary, in

^ which case the Collectors should telegraph ~~to~~ the Board for inserting the Advertizements in the Fort St George Gazette.

1 Nellore
2 Bellary Cantonment
3 Trichinopoly
4 Salem
5 Nilgiris

3 It is ordered by Government hat in the following 11 districts the xclusive Privilege of manufacturing nd vending Arrack shall be sold or the term of 3 years which begins n the 1st July 1875, that the leases hall be sold by auction taluq y taluq, that subrenting shall be orbidden wherever it is feasible o do so, and that the other improve- ments specified in Board's Proceedings th September 1874 No. 2487 shall be rovided for –

I do not remember this – I do not see the advantage or feasibility of it JDL

Godavery
Kistna
Cuddapah
Bellary (excepting the Cantonment)
Kurnool
Tanjore
Madura
Tinnevelly
Coimbatore
South Canara
Malabar

4 The Board have given care- ful consideration to the Reports from Collectors read above and to the Report from the Collector of Coimbatore recorded with G.O. 8th December 1874 No. 1600. They have come to the conclusion that subrenting cannot be forbidden anywhere in Godavery and that it is not advisable under existing circumstances to forbid it in Coimbatore.

5 In Bellary and Tinnevelly the Collectors are in favour of the prohibition and in Tanjore (whence no report has been received) the "Amany" system is now in force through the greater part of the district. In these three districts therefore, subrenting should be ab- solutely forbidden. In Kistna it should be forbidden in the Delta taluqs, in Cuddapah in the taluqs of Pullampett, Budwai

and Sidhout. in Kurnool in the talugs of Serwell and Koilkuntla, in Madura in the Madura taluq at all events, in South Canara in the taluq of Oopinangady, and in the town of Mangalore in the Mangalore taluq, and in Malabar in the Wynaad and the Cannanore Cantonment.

6 What is specially meant by this prohibition of subrenting or by the "Amany" system is that there are to be no scattered stills and as few distilleries as possible. Except in extraordinary cases one distillery will be enough for each taluq managed on this system. In no case should there be more than two.

But this
is a queer
meaning
to attach
L.D.S.

Words omit
[illegible]

7 It is quite possible that before the date of sale Collectors will find that some taluqs can be safely added to the list given above. The argument which seems to have carried most weight with those Collectors who fear to introduce the system is the cost of carrying liquor from central distilleries to outlying parts & the difficulty of suppressing scattered stills, but this is answered by the experience of Chingleput North Arcot South Arcot Tanjore and Salem where some of the most successful Contractors under the farming system managed their farms, or by far the largest part of them without subrenting. Even where subrenting cannot safely be prohibited throughout the whole of a taluq it may often be prohibited throughout a part of it, e.g., as the Collector of South Canara suggests, in

the town of Mangalore which is
inted with the Mangalore taluq.
A form of advertizement (No. II)
has been prepared, and it will
e communicated to the Collectors
ncerned who should publish
or suggest modifications if necessary as directed below
it as ~~Form III is to be publish-~~
with regard to Form III (Para 12)
~~ed (para 3)~~ It contains new pro-
visions as to the manufacture
f beer, as to subrenting, as to the
keeping of accounts in distilleries
nd shops, as to the materials
be used in distilling, as to strength
nd price of liquor, as to the sup-
ly of toddy, as to measures
a uniform Dram — 48 to the gallon
ing prescribed) and as to supply-
ng shopkeepers with hydrometers
As regards the manufacture
beer the Board have inserted
provision allowing Collectors

to

to license its manufacture with the previous consent of the Board. They have done so with some misgiving, but the orders of Government on the subject are positive.

9. As regards the strengths of liquor to be sold, there seems to be a general consent to the strengths 30° UP & 60° UP and these have been inserted in the advertizement. It is justly pointed out by some Collectors that unless shopkeepers are in possession of some simple means of determining the strength of their arrack, they ought not to be punished for selling a wrong strength or charging a prohibited price, but the Board think this difficulty can be met by providing shopkeepers with a

simple form of hydrometer adapted to an average temperature and marking Proof, 10° U.P, 20° U.P, 30° U.P, 40° U.P, 50° U.P, and 60° U.P. It has been ascertained that such instruments can be imported at less than Rs 5 each. They will not of course be as accurate as Sikes' Hydrometer which will still be the one used at Distilleries in the Excise Districts, but they will be accurate enough for all practical purposes. The Board propose to obtain a supply of these instruments from England and furnish them on payment to the Holders of Licenses for the manufacture and sale of Arrack. In the mean time the rules as to strength and price will be to a considerable extent in operation, but it

it is as well to lay them down, because, in the first place, the very fact that they are in existence will have great influence, and in the second place because there must be numerous cases, especially in taluqs &c managed under the "Amany" system, in which they can be enforced at once.

10 The minimum price of Arrack 30° U.P. will be kept at the amount now fixed for "First sort" Arrack, and the maximum price will be made a Rupee greater.

11 In the first Order read above Government ordered the separation of Arrack & Toddy in the case of the Excise Districts only, in the second they adhered to the first, but in the third they have directed that the separation shall be universal.

In

12 In all districts therefore the Exclusive
Privilege of vending Toddy is to be
kept separate from the Exclusive
Privilege of manufacturing and
vending Arrack and sold by
auction, taluq by taluq, for a term
f three years. A Form of Adver-
tisement (No. III) has been pre-
pared. As soon as it is received
Collectors will fill up the blanks.
n the districts where Arrack is
istilled from Toddy it seems to
e necessary to insert a Condition
roviding that the supply required
y the Arrack Contractor shall be
llowed without hindrance or in-
erference by the Toddy Contractor.
he Board have inserted a Con-
ition to this effect in Clause 5
the Conditions. If any modifi-
ation is required in this or any
other

other part of the advertizement Collectors should report on the subject as soon as possible. The advertizement as finally settled must be published in the District Gazettes throughout February and March, and sent to the Superintendent of the Government Press (through the Board) for publication in all the March issues.

Para 13 / There is no need to prescribe a maximum price for Toddy, as the mere fact that it will not keep long must be sufficient to induce vendors to sell all they can at the minimum price. The present minimum is Rs 0-3-0 a gallon. It must be raised to Rs 0-4-0 or reduced to Rs 0-2-0 with reference to the uniform Dram which is to be prescribed. In Vizagapatam
though

ough the prescribed minimum is
-0-3-0 the price is said to be
lly Rs 0-1-9. In South Canara
Collector reports that the pres-
ibed minimum is not enforced
d doubts if any minimum
ld be. The Board are inclined
ence with him, but think it
be as well to make the mi-
mum -

per gallon Rs 0-2-0
per 2 drams — 0-0-1

The Forms of advertizement
New Excise Districts Arrack which
Other Districts — Arrack have been
Do — Do — Toddy alluded
ld be submitted for the sanction
vernment and, as soon as that
tion has been received, will be
municated to Collectors. For
information of Government the
tions of the Advertizements
which

---

which are new have been marked with a red line in the margin. The only point (not noticed above) to which special attention need be called is the List of Rates of Duty and Prices prescribed for the new Excise Districts. A memorandum showing the data on which they have been calculated will be submitted to Government with the advertizement.

(True extract)

J Grose
Secretary

To
The Ag Secretary to
Government, R.D.

with nine original letters from Collectors to be returned and 3 forms of advertizements and one memorandum

Revenue 1875 Deptt.
Proceedings of the Board
of Revenue
No. 48

Dated 7th }
Despd. 7th } January
Recd. 9th } 1875
en 13-9 [illegible]

S.O. No. 58 - 10th January 1875

Submitting for sanction of Government, with remarks, forms of advertisement regarding the introduction of Excise system into certain Districts, together with a memo-

I have no remarks to offer – the Board seem to have done their best & carry out the orders of Govt.

8/1

Ask approval of the Procs of the Board

9/1

58/16

Enclosure to Form I.
(New Excise Districts – Arrack).

Memorandum
On the rates of duty to be charged in the new Excise districts.

Nellore. In para 16 of Mr. Dalyell's report it is calculated that

the Arrack rental is Rs. 76095
retail price (average) Rs. 2-8-0
amount consumed gals. 58306
duty at present – Rs. 1-5-0.

The consumption per head is very much less than in any other district except Tanjore where Toddy is the chief beverage.

There is not likely to be much competition for the district and it would probably stop competition altogether if the duty is made more than Rupees 1-8-6 (the rate contemplated for Ganjam and Vizagapatam)

Proviso be expressed in [illegible]

therto have been
Ganjam and Vizagapatam 1-8-"
sewhere 1-12-"

Board have proposed to
the Ganjam and Vizaga=
tam rate to Rupees 1-12-", but
are Reports now before
which seem to show this
possible. Elsewhere it is
posed to raise the rate as
lows:-

Chingleput — Rs 2-4-"
North Arcot* —— 2-4-9
uth Arcot —— 2-0-0.

s can probably be done but
ese districts the estimated
umption per head and
g price are as follow

	Consumption Gals.	Price Rupees
Chingleput —	·06	2-10-10.
North Arcot —	·06	3-8-
South Arcot —	·05	3-0-0.

Ganjam Vizagapatam and
llore they are

	Consumption Gals.	Price Rupees
Ganjam —	·034	3-0-0.
Vizagapatam —	——	3-0-0
Nellore —	·06	2-8-

llary Cantonment (Appendix
to Mr Dalyell's Report)
ntal for Toddy and Arrack

* The strength generally sold is 20° U.P. This is reduced for 30° U.P.

Rupees 93500 (not
Of this part is for
whole of the distric
=tion of the Toddy
whole Rental is
Dalyell at one-th
Bellary Cantonme
be less, say one-fif
Arrack Rental w
=pees 74,800
The average retai
Rupees 4-0-0 per ga
The consumptio
-ted by Mr Da
a gallon a head,
population is 51,
would give 25,883 gallon
to the Madras sea
gallon per head
be gallons 20,70
Taking the Arr
as Rupees 74,800 th
duty of Rupees 2
=pees 3-9-9.
These figures p
conclusion that
should not be
=pees 3-0-0 but

who has been asked by telegraph suggests Rupees 2-12-0. This is eight annas more than is to be charged in Chingleput and a higher rate would probably stop competition. Considering the uncertainty of the data and the fact that the guarantee will secure Government from oss, the Board think Rupees 2-12-0 will be enough.

Trichinopoly

Arrack Rental estimated at Rs. 1,05,300.
Average Retail Price Rs. 2-8-„
Amount consumed gallons 80,730
Duty at present Rupees 1-5-„

The present duty which is the
ame as in Nellore suggests
at the future rate should
e Rupees 1-8-0, but there
this great difference
etween the districts. In
ellore the consumption
er head is ·04 of a gallon.
Trichinopoly it is more
an ·07 Moreover Trichinopoly
marches with South Arcot where the rate is to be Rs. 2-0-0 and Salem where it will probably be Rupees 1-12-0.

The Board think the Trichinopoly rate may be made Rupees 1-12-„

Salem.

Arrack Rental (Estimated) Rs. 317,850
Retail Price (average) Rs. 2-12-0
Amount consumed, gallons 187,300
Duty at present Rs. 1-11-2.

It seems to the Board that the rate should be Rupees 1-12-0.

Nilgiris (Appendix D XV to Mr. Dalyell's Report).

The arrack Rental (there is no Toddy) is Rupees 65,000 and has been Rupees 85,000. The consumption according to the present contractor is gallons 18000. According to a certain informant mentioned by Mr. Dalyell it is gallons 25200. It will probably be near the mark if it is taken
at

ts gallons 2,500 This gives the present duty as Rupees 3-0-4.

The selling price is Rupees 4-00 but the expense of providing the liquor which has to be distilled n the plains and carried up to Ootacamund is greater than lsewhere.

As in the case of the Bellary antonment the Board think the rate should be Rs.2-12-0.

Prices.

The prices are fixed (1) with reference to the known cost of making and distributing arrack (2) with reference to the Dram which must cost an ven number of pies (3) in the ase of the Nilgiris with reference to the unusual cost of upplying arrack there.

J.S.

Rev 48/75
13

58/P

I.

New Excise Districts - Arrack

Notice.

x Nellore
Bellary cantonment
Trichinopoly
Salem
Nilgiris

1. Tenders are hereby invited for the Exclusive Privilege of manufacturing and selling Arrack in x ____________ from the 1st July 1875 to the 30th June 1878 subject to the conditions hereinafter set forth. The Privilege will not include the sale of Toddy, of European wines and spirits, or of Beer nor the manufacture of Beer x Moreover when bodies of troops pass through the District they may at the option of Government be supplied with Arrack by a separate Arrack Contractor

and the Collector will be at liberty to issue Licences for these purposes provided that no licence shall be issued for the manufacture of Country beer until the consent of the Board of Revenue has been granted

x Cantonment

2. Tenders are to specify

the minimum revenue which the Tenderers will guarantee to Government if the Exclusive Privilege above described is granted to them, and state the Security which they are prepared to offer for the fulfilment of their engagement. Each Tender must be accompanied by a deposit of Rupees 1,000 in Cash and enclosed in a cover superscribed with the words, Tender for the Exclusive Privilege of making and selling Arrack" in ______. It must be sent to the Collector of the District to which it refers so as to reach him on or before the first March ~~28th February~~ 1875 after which no Tender will be received. The final disposal of the Tenders will rest with the Board of Revenue to whom the Collector will forward all the Tenders he receives. The Board will have full power to accept the Tender which they consider most advantageous to the public interests. The decision of the Board will be announced on or before the first ~~2nd~~ April 1875 and communicated direct to the Tenderers and the deposits will then be returned to the unsuccessful Tenderers on their application to the Collector.

3. The Party whose Tender is accepted shall within one fortnight after the Board's decision has been communicated to him deposit with the Collector a sum in cash or Government Securities endorsed to the Collector,

which with the deposit of Rupees 1000 made at the time of the Tender is equal to one-tenth of the annual revenue which the Tenderer has offered to guarantee and if he fails to do so the deposit already made will be forfeited, the Board's decision accepting his Tender will be cancelled, and the Board will come to a new decision on the Tenders already received r call for further Tenders r dispose of the Exclusive Privilege in some other way

4 The Party whose Tender as been accepted shall further on or before the 1st June 875 deposit with the Collector sum in cash or Government Promissory Notes endorsed to the Collector which with the sum before deposited

is

is equal to one-fourth of the annual revenue which the Tenderer has offered to guarantee, or he may deposit security if any security has been previously approved by the Board of Revenue for the same amount, and if he fails to do so the Board's decision accepting the Tender will be cancelled, the deposits already made will be forfeited and the Board will come to a new decision on the Tenders already received or dispose of the Exclusive Privilege in some other way. If approved Security for the full amount of one-fourth of the guaranteed revenue is deposited the previous deposits of cash or Promissory Notes will be returned:

5. When the deposit of the 1st June 1875 as described above is made, the Party whose Tender and final deposit have been accepted shall execute an agreement binding the said Party to conform to the conditions hereinafter set forth, and if he fails or refuses to sign the agreement, a copy of which may be obtained from the Collector, by the 1st June 1875 all deposits already made will be forfeited and the Exclusive Privilege will be assigned otherwise as the Collector may determine

6. As soon as the agreement has been executed the Collector will issue a License assigning to the Party whose Tender has been accepted and who has made the deposits and executed the agreement the Exclusive Privilege described in the first Clause of this Notice subject to the following conditions:-

Conditions

1. An Excise Duty of the following amount shall be paid on every Imperial gallon of spirit issued by the Holder of the License minus 5 Per cent for ullage and leakage

	Proof R	30° U.P. R	60° U.P. R
Nellore	2-3-0	1-8-6	0-14-0
Bellary Cantonment	3-15-0	2-12-0	1-9-0
Trichinopoly	2-8-0	1-12-0	1-0-0
Salem	2-8-0	1-12-0	1-0-0
Nilgiris	3-15-0	2-12-0	1-9-0

(Vide Memorandum)

These payments of Excise

or before the 25 of the month following that on which the liquor is issued and interest at 6 Per cent shall be paid on all arrears left outstanding on that date. Such arrears shall be recoverable by attachment and sale of the property of the Holder of the License as provided in Section 10 Madras Act III of 1864. One forth of the annual revenue which the Holder of the License has guaranteed shall be paid into the District Treasury by the 25th October, one half by the 25th January, three quarters by the 25th April in each Fusly (the Revenue year beginning with the 1st July and

5/28

and ending with the 30th June) and the whole by the 25th July in the next Fusly, and if the payments of Excise Duty do not satisfy these requirements they shall be supplemented to the necessary extent. Interest at 6 Per cent shall be paid on all arrears left outstanding on the dates mentioned in this clause and in the event of any default in the payments of the guaranteed revenue the Collector may declare the License cancelled and recover all arrears with interest at 6 Per cent either by means of the security which has been deposited or by attachment and sale of property, or by both.

2. Distilleries and Depots shall be established at the place or places indicated by the Collector and no-where else, and shall be open at all times to inspection by the Collector or any subordinate whom he may depute for that purpose. The cost (not exceeding Rupees 100 a month for each Distillery) of such Police guards and guaging establishments as the Collector may consider necessary shall be paid into the Treasury by the Holder of the License monthly on the first of each month. No liquor shall be taken out of a Distillery until it has been guaged and passed by an official appointed for that purpose by the Collector. The following rules regarding the issue of spirits shall be observed.—

a. Issues shall be of a strength as near as possible to Proof 30° U.P. or 60° U.P.

b. No spirit shall be issued at a greater strength than Proof.

c. All liquor issued at a strength above 30° U.P. shall be charged the duty on Proof.

d. All liquor issued at a strength above 60° U.P. and below 30° U.P. shall be charged the duty on spirit 30° U.P.

e. All liquor issued at a strength below 60° U.P. shall be charged the duty on spirit at 60° U.P.

The materials used in distilling

shall be of the best description. No ingredients obnoxious to health shall be used in distilling or put into the spirit after it has been made. The Holder of the License shall keep true accounts of his receipts and disbursements and of the quantity and strength of the spirit manufactured, issued and received in each Distillery and Depot, and produce them whenever required to do so for inspection by the Collector or any subordinate whom he may depute for that purpose. The Holder of the License shall be bound always to have a month's supply of liquor in store and in order that this may be the case

on

on the 1st July 1875 he will be allowed to commence distilling one month before that date, provided that no liquor so distilled shall be sold or pass out of the custody of the Holder of the License and his employees before the 1st July 1875.

3. Shops shall not be opened except at the places determined by the Collector a list of which may be obtained on application to him. Signboards shall be affixed in a conspicuous part of the front of each shop, showing the name of the Shop keeper and the price of the Arrack sold by him in the Vernacular of the part of the District where the shop is situated. No shop shall be opened

before sunrise and all shops shall be closed before 8 P.M. unless for special reasons the Board of Revenue consent to their being kept open longer. An account shall be kept at each shop showing the quantity and strength of the spirits received each day, the quantity of each sort or strength sold and the price which it is sold at, and the quantity of each sort r strength remaining unsold and the account shall be produced for inspection whenever required by the Collector r any subordinate he may depute for that purpose. Arrack shall be sold unadulterated and undiluted at the strength supplied by the Distiller which must be, unless for special reasons the Board of Revenue determine otherwise, either 30° U.P. or 60° U.P or both, and the price shall not be above the following maximum nor below the following Minimum

		Proof		30° U.P.		60° U.P.	
		Gal R	dram R	gal R	dram R	gal R	dram R
Nellore	Maximum	5-0-0	0-1-8	3-8-0	0-1-2	2-0-0	0-0-8
	Minimum	3-8-0	0-1-2	2-8-0	0-0-10	1-8-0	0-0-6
Bellary Cantonment	Maximum	6-0-0	0-2-0	4-4-0	0-1-5	2-8-0	0-0-10
	Minimum	5-0-0	0-1-8	3-8-0	0-1-2	2-0-0	0-0-8
Trichinopoly	Maximum	5-8-0	0-1-10	3-12-0	0-1-3	2-4-0	0-0-9
	Minimum	4-0-0	0-1-4	2-12-0	0-0-11	1-8-0	0-0-6
Salem	Maximum	5-8-0	0-1-10	3-12-0	0-1-3	2-4-0	0-0-9
	Minimum	4-0-0	0-1-4	2-12-0	0-0-11	1-8-0	0-0-6
Nilgiris	Maximum	6-4-0	0-2-1	4-8-0	0-1-6	2-12-0	0-0-11
	Minimum	5-0-0	0-1-8	3-8-0	0-1-2	2-0-0	0-0-8

Shopkeepers shall use any measures which may be prescribed by the Board of Revenue and pending further orders shall use a Dram measure 48 of which make an Imperial gallon. Each Shopkeeper or each group of shopkeepers where in the Collector's opinion the shops are sufficiently close together and there is no objection on other grounds shall be in possession of such simple form of hydrometer not costing more than Rupees 5 each as may be prescribed and supplied i-payment of cost price to the Holder of the License by the Board of Revenue and the Holder of the License shall be bound to apply & pay for a sufficient number of such hydrometers as soon as the Board announce that they are ready for distribution. Grain, goods, ornaments, wearing apparel or other property shall not be received in barter or pawn for Arrack. No Arrack shall be sold or given to any European Soldier or Sailor, or to any European Vagrant under escort of the Police. All shops for the sale of Arrack on or adjacent to the line of march shall be closed whilst a regiment or detachment of European Soldiers is passing by or encamped in the vicinity.

4. The Holder of the License shall cause every person whom he may employ to superintend distilleries or depots or place in charge of shops to execute previous to such employment the engagements prescribed in Section 8 Madras Act III of 1864, and such engagements taken from the persons who are to be employed on the 1st July 1875 shall be deposited with the Collector within one month from that date. Moreover the Holder of the License shall use his best endeavours to secure on the part of all persons employed by him in the manufacture, carriage and sale of Arrack a strict adherence to the provisions of the engagements entered into by them and of the law, and if it comes to his knowledge that a breach of those provisions has been committed he will bring the circumstance to the notice of the Collector in order that the penalties prescribed for the offence may be

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be enforced and dismiss the offender from his service

5. The Holder of the License shall not hold or have any interest in the Exclusive Privilege of vending Toddy in any part of the District

6. The Holder of the License shall obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue and shall cause the men employed by him in the manufacture carriage or sale of liquor to do the same

7. If any wilful breach of these conditions is committed by the Holder of the License, or with his connivance and privity by any of the men employed by him in the manufacture, carriage, or sale of Arrack the Collector shall have power to declare the Deposit forfeited and to cancel the License, and either resell the Exclusive Privilege at the risk of the Holder of the cancelled License or take it under Government management and in every case arrears shall be recoverable by attachment and sale of property under Madras Act III of 1864.

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Godavery
Kistna
Cuddapah
Bellary (Except the
Cantonment)
Kurnool

Tanjore
Madura
Tinnevelly
Coimbatore
S. Canara
Malabar

II 55/30

Districts where the Excise
System is not introduced
Arrack.

Notice

Notice is hereby given
that the Exclusive Privi-
lege of manufacturing
Country Spirit and
vending such Spirit
and arrack —

in the several Talugs
hereinafter specified
or Zemindaries of the
District ~~here-~~
~~inafter specified~~ for
the first July 1875 to the
30th June 1878 subject
to the Conditions here-
inafter set forth
will be sold by public
auction at ——
on the ~~2~~ first April 1875
at — O'clock. The
Exclusive Privilege of
selling European Spirit

wheer and the Privilege of manufacturing Country beer, or of manufacturing Rum &c by the European method of distillation are not included in the Exclusive Privilege to which this notice relates and the Collector will be at liberty to grant Licences for these purposes, provided that no licence for the manufacture of Country beer or Rum &c shall be issued until the consent of the Board of Revenue has been granted. Moreover when bodies of troops pass through the District they may at the option of Government be supplied with arrack by a separate Contractor.

The

(Here enter Talug &c)

2. The Exclusive Privilege already described will be put up at the upset price shown in the margin and will be knocked down to the highest bidder above that price subject to the orders of the Board of Revenue. The upset price and the bids will represent the amount which is to be paid per annum for the Exclusive Privilege. Parties intending to bid must attend either in person or by duly accredited agents and no person will be permitted to bid either on his own behalf or on account of any one else until he has deposited Rupees — The deposits of all unsuccessful bidders will be returned at the

the close of the sale. The successful bidder must on the result of the sale being declared deposit a further sum of Rupees ——— on failure of which the deposit already made will be forfeited and the Exclusive Privilege will be re-sold at such time and place as the Collector may determine.

3. The successful bidder shall further on or before the ——— deposit such further sum in Cash or Government Promissory notes endorsed to the Collector as with the first and second deposits will make up an aggregate sum equal to one-fourth of the amount which is to be paid per annum for the Exclusive Privilege and if he fails to do so the deposits already made will be forfeited and the Exclusive Privilege will be re-sold at such time and place as the Collector may determine or be otherwise disposed of.

4. Resales effected under clauses 2 and 3 will be at the risk of the defaulting bidder who will forfeit all gain and in the event of a loss by the re-sale will make good the deficiency between the total amount payable by him for the whole period under the

terms of the original sale, and the total amount payable by the successful bidder at the re-sale.

5. The purchaser of the Exclusive Privilege besides being subject to all the provisions of Madras Act III of 1864, shall sign an agreement binding him to observe the conditions hereinafter set forth and the agreement shall be executed on or before the ——. If the Purchaser of the Exclusive Privilege fails or refuses to sign the agreement a copy of which may be obtained from the Collector on or before that date, all deposits already made will be forfeited and the Exclusive Privilege will be resold at the risk and loss of the first purchaser as set forth in Clause 4 or otherwise disposed of. In the case of the purchasers death after signing the agreement it will be binding on his heirs and assigns.

6. As soon as the agreement has been executed the Collector will issue a *License* assigning to the purchaser the Exclusive Privilege described in the first clause of this notice subject to the following conditions

Conditions

1 The annual amount for which the Exclusive Privilege

has been sold shall be paid in the following instalments-

Interest at 6 per cent per annum shall be paid on all arrears. In the event of any default the Collector shall have power to take the Right of Manufacturing Country Spirit and of vending such Spirit Arrack and Toddy under Government management at the risk of the defaulter, or to declare the License forfeited and re-sell the exclusive Privilege at the risk of the Defaulter. In every

Those other talugs &c are to be managed on the Amany system

every case all arrears will be recoverable by attachment and sale of property under Madras Act III of 1864.

2. The Exclusive Privilege shall not be sub-rented in the following Talugs or parts of Talugs but the holder of the License shall manage them on what is commonly known in the Trade as the "Amany" System that is to say that instead of scattered stills there shall be one or two distilleries (as the Collector may decide) at which Spirit shall be manufactured by the holder of the License only.

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3. Stills or Distilleries hall not be opened xcept at the places determined by the ollector a list of which may be obtained rom him. The materials used in istilling shall be f the best quality and o ingredient obnoxious o health shall be sed in ditillation r put into the Spirit o increase its intoxicating power or for ny other reason. An account shall e kept at each still r Distillery shewing he quantity and Strength of the Spirit distilled each day the quantity of each sort or strength issued or sold and he quantity of each sort or strength remaining in store, and this account shall be produced for inspection whenever required by the Collector or any subordinate whom he may depute for that purpose. In the Talugs or parts of Talugs managed on the "Amany" System Spirit shall be distilled only under the Superintendence of the holder of the License and his Distillery or Distilleries shall always be open to inspection by the Collector or any subordinate whom he may depute for that purpose. The Spirit shall be supplied to the Shop-keepers who are to sell it at 30° U.P or 60° U.P.

4. Arrack Shops shall not be opened except at the places determined by the Collector a list of which may be obtained on application to him. Sign boards

shall be affixed in a conspicuous part of the front of each shop shewing the name of the shop-keeper and the price of the several sorts or strengths of liquor sold by him in the vernacular of the part of the District in which the shop is situated. No shop shall be opened before sunrise and all shops shall be closed by 8 P. M. An account shall be kept in each shop showing the quantity of liquor of each sort received each day the quantity sold and the price at which it is sold and the balance and this account shall be produced whenever required for inspection by the Collector or any subordinate whom he may depute for that purpose. No ingredient obnoxious to health shall be put into the liquor. In shops supplied with spirit by the holder of the License the spirit shall be sold unadulterated and undiluted at the strength supplied by him. Elsewhere it shall be distilled and sold at strengths 30° U P and 60° U.P. The price at which liquor is sold shall not be above the following maximum nor below the following minimum.

Country Arrack

Godavery, Kistna, Kurnool
Tanjore Madura Tinnevelly
South Canara and Malabar

	max	min
30° U P per gallon	3-4-„	2-4-„
per dram	„-1-1	„-„-9
60° U P per gallon	1-8-„	1-4-„
per dram	„-„-6	„-„-5

Cuddapah & Bellary

	max	min
30° U.P per gallon	4-„-„	3-„-„
per dram	„-1-4	„-1-„
60° U.P per gallon	2-4-„	1-12-„
per dram	„-„-9	„-„-7

Colambo Arrack

Malabar

	max	min
Per gallon	4-12-„	3-12-„
per dram	„-1-7	„-1-3

Shop-keepers shall use any measures that may be prescribed by the Board of Revenue and pending further orders shall use a Dram measure 40 of which make an Imperial gallon. Each arrack shop keeper or group of shop keepers where in the Collector's opinion the shops are sufficiently close to each other and there is no objection on other grounds shall be in possession

uch simple form
hydrometers not
ding more than
5 such as may
prescribed and
pplied on payment ^ ^ of cost price
the holder of the
License by the Board
f Revenue & Grain

and the holder of the License shall be bound to supply & pay for a sufficient number of such hydrometers as soon as the Board announce that they are ready for distribution

ces ornaments
earing apparel or
ther property shall
t be received in
rter or pawn for
quor. No liquor
all be sold, or given
any European
ldiers or sailors
to any member
the Police whilst
duty or to any
uropean vagrant
nder escort of the
Police. All shops
or adjacent to
e line of march
all be closed whilst
regiment or detach-
ment of European
ldiers is passing by
or

or during its march encamped in the vicinity.

5. The holder of the License shall cause all persons whom he may employ to superintend distilleries or depots or place in charge of shops to execute previous to such employment the engagements prescribed in Section 8 of Madras Act III of 1864. Such engagements taken from the persons who are to be employed on the 1st July 1875 shall be deposited with the Collector within one month from that date. Moreover the holder of the License shall use his best endeavours to secure on the part of all persons employed by him
in

riage or sale of liquor
strict adherence
the provisions of
e engagements –
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nd of the law and
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nowledge that a
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ring the Circumstance
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llector in order
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ffence may be
nforced and
ismiss the offender
from his Service.
6 The holder of the
License shall not
n any way meddle
ith or use Cocoanut
Date Palmyrah or other
ees growing in Puttah
y Inam lands or

nd Backyards or in land the property of any individual without the permission of the owner; and in the event of any Government land now waste being granted for Cultivation the holder of the License shall have no claim whatever to the use of the trees thereon or to compensation for them.

7. The holder of the License shall not hold or have any interest in the Exclusive Privilege of Selling Toddy in the part of the District to which his License relates.

8 The holder of the License shall obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue and shall Cause the

persons employed by him in the manufacture carriage or sale of liquor to do the same.

9. If any wilful breach of these Conditions is committed by the holder of the License or with his connivance and privity by any of the persons employed by him in the manufacture carriage or sale of liquor the Collector shall have power to declare the deposit forfeited and to cancel the License and either resell the Exclusive Privilege at the risk of the holder or take it under Government management and in every case arrears shall be recoverable by attachment and sale of property under Madras Act III of 1864.

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III

All Districts – Toddy

Notice

1. Notice is hereby given that the Exclusive Privilege of vending Toddy (fermented palm juice) in the several talugs or zemindaries & hereinafter specified of the ________ District from the 1st July 1875 to the 30th June 1878, subject to the conditions hereinafter set forth will be sold by public auction at ________ on the ~~1st~~ first April 1875 at ____ O'Cloc
The Privilege will not include the manufacture or sale of any liquo

ill be at liberty to issue licenses
or the sale of European liquors
and for the manufacture and
ale of country beer -
Moreover when bodies of
roops pass through the district
hey may at the option of
overnment be supplied
ith Toddy by a separate
ontractor.

The exclusive Privilege
bove described will be
ut up for auction at the
ominal upset price shown
n the margin, and will be
nocked down to the highest
idder above that price subject
o the orders of the Board of
evenue. The upset price
nd the bids will represent
he amount which is to be
aid per annum for the
Exclusive

Here enter Talugs &ca and
upset price.

Exclusive Privilege.
Parties intending to bid
must attend either in perso
or by duly accredited agent
and no person will be
permitted to bid either on
his own behalf or on
account of any one else
until he has deposited
Rs ——. The deposits
of all unsuccessful bidders
will be returned at the
close of the sale. The
successful bidder must on
the result of the sale being
declared deposit a further
sum of Rs —— on failur
of which the deposit alread
made will be forfeited and
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Exclusive Privilege will be re-sold at such time and place as the Collector may determine or be otherwise disposed of.

4. Resales effected under Clauses 2 & 3 will be at the risk of the defaulting bidder who will forfeit all gain and in the event of a loss by the re-sale will make good the deficiency between the total amount payable by him for the whole period under the terms of the original sale, and the total amount payable by the successful bidder at the re-sale.

The

Exclusive Privilege will be resold at the risk and loss of the first Purchaser as set forth in Clause 4, or otherwise disposed of. In the case of the Purchaser's death after signing the Agreement it will be binding on his heirs and assigns.

6. As soon as the Agreement has been executed the Collector will issue a License assigning to the Purchaser the Exclusive Privilege described in the first Clause of this Notice subject to the following

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Privilege at the risk of the Defaulter. In any case all arrears will be recoverable by attachment and sale of property under Madras Act III of 1864.

2. Shops shall not be opened except at the places determined by the Collector a list of which may be obtained on application to him. Sign boards shall be affixed in a conspicuous part of the front of each shop showing the name of the Shopkeeper and the price of the Toddy sold by him in the vernacular of that part of the District in which the shop is situated. No shop shall be

the Toddy either to increas
its intoxicating power or for
any other reason. The price
at which Toddy is sold
shall not be below the
following Minimum.

Per gallon R 0 - 2 - 0
2 drams — 0 - 0 - 1

Shopkeepers shall use any
measures that may be prescribed by the Board of
Revenue and pending further
orders shall use a dram
measure 48 of which make
an Imperial gallon. Grain
goods ornaments, wearing
apparel or other property
shall not be received in
barter or pawn for Toddy.
No Toddy shall be sold or
given

prescribed in Section 8 Madras Act III of 1864 and such engagements taken from the persons who are to be employed in the 1st July 1875 shall be deposited with the Collector within one month from that date.

Moreover the Holder of the License shall use his best endeavours to secure on the part of all persons employed by him in drawing carrying or selling Toddy a strict adherence to the provisions of those engagements and of the law, and if it comes to his knowledge that a breach of those provisions has been committed

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the Holder of the License shall have no claim whatever to the use of the trees thereon or to compensation for them.

5. The Holder of the License shall not hold or have any interest in the Exclusive Privilege of manufacturing and selling arrack in the part of the district, to which his license relates and in districts where the Arrack Contractor distills arrack from Toddy he shall allow him to obtain supplies of Toddy without hindrance or interference.

6. The Holder of the License shall obey any additional

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additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue and shall cause the persons employed by them in drawing carrying or selling Toddy to do the same.

7. If any wilful breach of these Conditions is committed by the Holder of the License, or with his connivance and privity by any of the persons employed by him in drawing carrying or selling Toddy, the Collector shall have power to declare the Deposit forfeited and

cancel the License and either re-sell the Exclusive Privilege of vending Toddy at the risk of the Holder or take it under Government management and in every case arrears shall be recoverable by attachment and sale of property under Madras Act III of 1864.

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Revenue Department.

No. 58

PROCEEDINGS *of the* MADRAS GOVERNMENT.

Under date the 12 January 1875.

Read the following Pro: of the Bd. of Rev:

Sub[?] for sanction of Govt. with remarks, forms of advertisement regarding the introduction of Excise System into certain Districts, together with a memorandum of data on which rates & prices have been calculated — H. E. 7th Jany: 1875, No. 34

The Governor in Council approves of the forms of advertisement, submitted with the foregoing Proceedings and of the instructions which have been issued to Collectors generally.

Md. Copy
To,
The Board of Revenue
with 9 original letters returned.
14 d Cop.. Dr 22 Dr 12 Jany

Terms of [illegible]
[illegible] intro-
duction of Excise
system into [illegible]
Districts —