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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

REVENUE DEPARTMENT

G.O. No. 109
B.P. No.

Press
Mis.

Dated 26-1-1876 196 .

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
26th January 1876.*

No. 219. Read the following Proceedings of the Board of Revenue, dated 7th January 1876, No. 26 :—

Read the following Proceedings of the Madras Government, dated 20th November 1875, No. 1,710, Revenue Department.

ABSTRACT.—Referring to Board for full report letters from Messrs. Lecot and Co., &c., appealing against the decision of the Board in the matter of the grievance done to them in regard to licensing toddy-shops, &c.

In the foregoing Government Order the Board are directed to report on two communications from the arrack-renters of the Coimbatore District, in which they complain of the increase which has been allowed in the number of toddy shops to the prejudice, they contend, of the contract which they enjoy.

2. There are no papers relating to the invitation of tenders and conclusion of the contract with the memorialists other than the notification published in the *Fort Saint George Gazette*, dated 13th April 1875, page 778, except the Board's Proceedings, dated 22nd April 1875, No. 1,004, accepting the tender of Messrs. Lecot and Co. and Saravanasamutta Pillai. It contains nothing bearing on the present complaint, but copy will be submitted to Government as directed.

3. The conditions of the toddy-contract are contained in the notification published in the *Fort Saint George Gazette* of the 2nd March 1875, page 420.

4. The memorialists admit that the number of toddy-shops ought to be fixed with reference to the legitimate wants of the people, and that it was known that under previous contracts the sale of toddy had been unduly suppressed. The object of the separation of the toddy and arrack contracts was to remedy this, and the memorialists allow that they were prepared for considerably increased sales of toddy. They contend, however, that the old number of shops was sufficient and should be maintained, but the Collector and Board were of a different opinion. The sole question, therefore, is which is right, and whether an excessive increase has been allowed.

5. The Board are content to put the question on this basis, but they cannot admit that the memorialists can go beyond their own contract and demand that "rival traffic" of any other kind than that in which they are engaged should be restricted in, or even managed with reference to, their interest. With reference to paragraphs 2 to 4 of their letter of the 24th November, the Board observe that though it is true that the toddy-renters could not complain if they were limited to the old number of shops, it does not follow that the arrack-renters can complain if the number is increased. The Collector of Coimbatore, however, is requested to report whether any expectations of increased numbers of shops were entertained, or whether any ground was given for them, at the sale of the toddy-contracts. The bidtings, which were nearly double the upset price, would seem to show that considerable extension of the sale was anticipated.

6. The Collector's reports embodied in Board's Proceedings noted in the margin give full information as to the principles on which the increased number of shops was allowed, and the proportions between the numbers of arrack and toddy shops now existing. The latter are given as 799 against 1,435 of the former, and in the memorialists' first letter it is stated

*Proceedings of the Madras Government, Revenue Department,
26th January 1876.*

that the number has been reduced to 754, or 52.5 per cent. of the arrack-shops. The sites for shops have been determined with reference to the wants of the people; they are populous places where police supervision is at hand, and where supplies of wholesome toddy can be had.

7. It seems to the Board that the Collector's assurance must be accepted, that these principles, which will be admitted as proper ones by the memorialists themselves, have been duly followed. The Collector will, however, note the orders of Government in paragraph 2 of the Government Order that no further additions are to be made pending their orders.

8. In the same paragraph Government call for a report on the statement that the toddy is sold in a fermented state. The Board respectfully submit that no such complaint has been made by the memorialists, and that toddy is sold everywhere in a state of fermentation. It does not become unwholesome until after the alcoholic fermentation is complete, and the acetous fermentation has set in. The Collector will report whether sour and unwholesome toddy is sold to any considerable extent. No doubt some such is occasionally sold.

9. The request of the memorialists that the toddy-trees may be numbered and registered as in Madras is, in the Board's opinion, quite inadmissible. Even if compliance with it were otherwise practicable, the measure could not now be carried out without the consent of the toddy-renters.

10. The Board are of opinion that, before the memorialists' assertion that the practice of watering toddy to the detriment of duty can be accepted, more proof must be given of the co-existence of smuggling, illicit distillation and sale, and especially of dilution. In a recent case, of which the Board are aware, the shop-keepers were found to have diluted the liquor thirty per cent., and there is much reason to fear that such practices are very general. It is much to be regretted that the supply of hydrometers for which the Board intended has been so long delayed.

11. As to the state of affairs in other excise districts, the Board have received no complaints except from Salem. The papers in this case (Board's Proceedings, dated 7th August 1875, No. 2,261, and 27th August 1875, No. 2,492,) will be submitted for the information of Government. Collectors of excise districts other than Cumbhary will report, as soon as possible, as to the relative numbers of toddy and arrack shops open at the present time and at the expiration of the late contracts.

(True Extract.)

(Signed)

H. E. STOKES,

Acting Secretary.

No. 210. OMAH RAMAN, 26th January 1876, No. 100.

Secretary Revenue, No. 21.

Also.

The Government await the further information called for from the Collector, together with the Board's remarks thereon.

(True Extract.)

(Signed)

D. F. CARMICHAEL,

Secretary to Government.

1876, Board of Revenue.

Edw. G. W. Parker.

No. 1,004.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd April 1875.
Read the following letter from A. WEDDERBURN, Esq., Collector of Coimbatore, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 20th April 1875:—

I HAVE the honor to report to the Board of Revenue that I received five tenders, as per margin, for the exclusive sale of arrack on the excise system for the ensuing three fastis, which were opened at 12 M. this day.

2. They were accompanied by the proper deposit of Rupees 1,000, which are retained pending decision of the Board.

3. I would draw the Board's attention to the highest tender accompanied by good security, being Rupees 30,500 above any of the others, and recommend its acceptance.

Enclosures Nos. 1 to 5.—Tenders.

The Board resolve to accept the tender of Messrs. Lecot and Co. and Saravanamuttu Pillai, offering a minimum annual revenue of Rupees 2,70,000 for the arrack rent of Coimbatore on the excise system, provided that Messrs. Arbuthnot and Co., who offer to guarantee the tender, either join in the agreement to be executed by the tenderers or execute a separate instrument making themselves responsible for the amount in the event of failure by them.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

To the Collector of Coimbatore.

Copy to Messrs. Lecot and Co. and Saravanamuttu Pillai.

Ed. J. W. Fischer.

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1992

No. 1,934.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 12th July 1875.
Read the following letter from A. WEDDERBURN, Esq., Collector of Coimbatore,
to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue,
dated 30th June 1875, No. 197:—

In the form of Abkari contract, paragraph 3, *vide* Board's Proceedings, No. 870,
of 9th April 1875, are these words: "shops shall not be opened except at the places
named in the annexed list." In the toddy contract form, paragraph 2, "shops
shall not be opened except at the places determined by the Collector."

2. This difference was doubtless intended by the Board.

3. It is the policy of Government to encourage the consumption of toddy,
which the sale of both to the same renter had a tendency to suppress in favor of
the more profitable though less wholesome beverage.

4. Doubtless it is left to the Collector, in consideration of the wants of the
people, to license more shops where population has increased, or new villages
sprung up, in either case.

5. The Collector, as such, is responsible for revenue; as Magistrate, for the
preservation of peace and order: as a matter of practice, on due grounds being
shown, at the request of renters, and in consultation with the Superintendent of
Police, he sanctions the removal of a shop from one locality to another, for conveni-
ence of trade or for better police supervision.

6. But for the satisfaction of parties who have taken separately the arrack
and toddy contracts, I am induced to make this reference to the Board.

7. The Board and Government are aware that in the conjoined sale of arrack
and toddy, the latter has been, in practice, made a convenience in the former.

8. The arrack contractors think that if facilities for the sale of toddy are
increased, their revenue from arrack may be affected.

9. The toddy contractors wish that no impediment may be placed in the
way of their sales under a new system.

10. The Board are requested to state whether the Collector may license toddy
to be sold in places where it was not sold before, i.e., to exercise discretion as to
the places where it may be sold, or not. This reference is made at the instance
of A. Saravanamoothoo Pillay, coincided in by Mr. Percy Gough.

11. Another point submitted by the same contractor, is paragraph 5 of the
toddly contract, as to allowing the arrack contractor "to obtain supplies of toddy
without hindrance or interference."

12. This by a foot-note is to be omitted in Coimbatore; but as a certain
quantity of arrack is distilled from toddy, as was reported in my letter, No. 83, of
13th February 1875, I consider that there is no need of an addition on the
toddly contract to sell toddy "for the purpose of being made into arrack," but
that a toddy contractor is bound to sell toddy to any one, who gives the legal
price for it.

13. If the arrack contractor is allowed to buy toddy direct from the owners
of trees, he interferes with the sale of toddy by the toddy lessee, to whom it
cannot matter who buys his toddy, so long as it is sold and paid for; but if the
arrack contractor is allowed to purchase direct from the grower and producer of
toddly, he diminishes the supply to the toddy monopolist, he raises the price to
the toddy lessee, and he will be considered as an infringement of the toddy
contract.

1875.

BOARD OF REVENUE,
MADRAS.

Proceedings for August 1875, No. 221.

Recd.

Received

AUGUST.

No. 221.

Toddy shops in Salem District.—Collector
to report the names of the great nurseries in the
District, and to state how many shops were
opened in the year 1875, and how many were
closed in the year 1876.

14. The greater the sale of toddy for whatever purpose, the greater will be the toddy contractor's profits; if he does not sell to purchasers, he infringes the monopolist power given to him. If any obligation is required, it should be rather to sell to all purchasers than "to allow them to obtain supplies without hindrance or interference," though these words would cover an obligation to sell.

A definite order on this subject also would be acceptable to both of the parties interested.

The Board observe that the terms of the engagements refer to those of the notices or advertisements. In these it was stated that a list of shops had been prepared by the Collector, this being the ordinary course under Board's Standing Order, No. 189. The intention of this order is that the number of shops shall be carefully determined beforehand, and, as stated, restricted as much as possible. The list limits the number of shops which the renter has a right to demand, and it is intended that it shall be adhered to in general; but it is open to the Collector, if he should see fit on the application of the renter, to authorize the transfer of a shop from one place to another, or to license additional shops if such appear to be necessary.

2. The Board desire to be informed what has been done in Coimbatore as to the determination of the number of toddy shops prior to and since the sale. Though the exclusive privileges of sale of arrack and toddy are now separated, the Collector's discretion in the matter of shops exists as fully with respect to the separate contracts as before with reference to the conjoined contract, and should be exercised with reference to the same considerations, *viz.*, the convenience of the people, and the necessities of police administration; and the Board do not consider that the renters of either arrack or toddy have any right to dictate restrictions as to the working of the other so long as their own contract is observed.

3. As regards the distillation of arrack from toddy, the special clause in the toddy contract was omitted by the Collector, in pursuance of paragraph 5 of Board's Proceedings, dated 6th February 1876, No. 275, whence it is to be inferred that he considered that the quantity of arrack customarily distilled from toddy in the district was so small that no special arrangements were necessary in the interest of the arrack contractors. In these circumstances, if the renters wish to distill from toddy, they must obtain it like any other purchasers. The toddy contractor has the monopoly of the vend.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

To the Collector of Coimbatore.

Edw. J. Talloch.

RECEIVED
10/8/76
BOARD OF REVENUE,
MADRAS.
No. 1/801
JULY
1876
Proceedings of the Board of Revenue, dated 15th June 1876, No. 1/801.

No. 2,432.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 27th August 1875.

Read the following letter from C. T. LONGLEY, Esq., Collector of Salem, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 14th August 1875, No. 236:—

With reference to the Board's Proceedings of the 7th instant, I have the honor to state that, at the time of the sale of the toddy farms in this district, the several bidders urged that the number of toddy shops allowed in previous years was very small; that the Abkari renters under the former system were indifferent as to the sale of toddy, and that, as now the toddy was sold as a separate farm, the number of shops should be increased. As it was a known fact that the former renters did not care about the number of toddy shops, (indeed they went so far as to suppress the sale of toddy,) I promised the intending bidders that I would consider their request if they gave me a list showing the additional shops required.

2. After the sale was closed the renters gave me lists, and I sanctioned an increase only for the taluqs of Namakal and Trichengode. In these two taluqs I found the number under the old system to be very disproportionate compared with the other taluqs in the district. In Namakal it was absurdly so, the number being fourteen; while in the small taluqs of Kistnagherry, Uttergherry, and Tripatore the number was 217, 171 and 151 respectively.

3. In Namakal the number has been raised to 213, and in Trichengode from 120 to 196. The number of shops in the remaining taluqs were not altered.

4. Mr. Turnbull complained to me personally of the increase of shops in the Namakal Taluq, and I told him that I would see the renter and arrange with him to reduce the number if possible, as no licenses had been issued as yet to any of them. I accordingly communicated with the renter, who has taken a month's time to go over the taluq and to give me a list of shops which he actually requires. On the receipt of this list, which I expect shortly, I propose to reduce the number.

COMMUNICATED to Messrs. Wilson and Co.

2. The Board cannot admit that a due increase of the numbers of toddy shops, with reference to the public convenience, can be treated as a grievance by the arrack renters; and in Salem, where the sale of toddy had notoriously been repressed for the old system, it must have been known to every one that on the separation of the arrack and toddy rents such increased facilities for the sale of toddy as the circumstances of the people required would be given. It would have been better, however, if the lists of shops had been drawn up by the Collector before the sale.

3. In Namakal the previous number of toddy shops was quite disproportionate, and increase was necessary; but the increase in Trichengode seems rather more than was called for. The Board, however, observe that the Collector is about to revise the lists, and that licenses have not yet been issued.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

To Messrs. Wilson and Co., Madras,
the Collector of Salem.

Edw. J. Talloch.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th September 1875.

Read the following letter from A. WEDDERBURN, Esq., Collector of Coimbatore, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 11th September 1875, No. 281:—

The separation of toddy from the arrack contract having been this year, as the Board are aware, a novelty, and the sale of toddy having hitherto been subordinated to arrack, I addressed the Board on the subject in my letter printed with Board's Proceedings, No. 1,934, of 12th July 1875.

2. It will not surprise the Board to know that the arrack shops in the former contract were in proportion to toddy shops as three to one, and in one taluq the sale of toddy was almost discountenanced, there being only one shop in the taluq to a population of 122,552.

3. It was therefore necessary to allow the toddy contractors to propose places for shops, and this could not be done before the contract was concluded.

4. As the extended sale of toddy may be objected to, I have the honor to submit the following proportion of toddy shops to arrack, which has been proposed before issuing licenses, for the Board's approval:—

Taluqs.	Number of Villages.	Population.	Arrack Shops.	TODDY SHOPS.			Proportion of Toddy Shops to Arrack.
				Old.	Proposed.	Total.	
Coimbatore	288	242,498	106	84	38	122	62.24
Sattaimangalam	237	167,422	104	87	90	177	91.23
Collegal	150	74,528	114	28	34	62	30.84
Pollachy	164	167,868	162	18	35	53	32.71
Erode	210	232,920	161	75	58	133	88.07
Bhowany	67	103,840	113	36	...	36	31.94
Pulladam	194	236,300	174	52	15	67	38.50
Dharapuram	83	216,933	140	106	17	122	83.56
Carcor	01	176,108	113	8	27	35	30.97
Oodumulpettah	94	122,552	75	1	11	12	16.00
Total...	1,578	1,740,470	1,438	494	305	799	55.56

5. From the above it will be noted that, though the toddy shops have been added to, they are only nine-sixteenths of the existing arrack shops, and that the extension is reasonable.

6. Owing to the difficulties attending a new system, both for toddy and arrack, I have been asked to extend the time for the registration of the shops until the 1st proximo.

7. The principle on which the extension of the toddy shops is proposed is the wants of the people, hitherto denied toddy, in order to profit the combined arrack and toddy contractors by the forced consumption of a more expensive beverage;

2nd.—That such new shops are in populous localities;

3rd.—Under due Police supervision;

4th.—And so situated that the toddy offered for sale may be offered in a wholesome state, and not over-fermented.

1875.
BOARD OF REVENUE,
MADRAS.

PROCEEDINGS, 27th AUGUST 1875, No. 2,595.

Encl.

Received

AUGUST

No. 2,595.

Toddy Shops.—In various Taluqs of Salem District.—Letter from Collector reporting the names of the persons in the number of —, who are mentioned to Messrs. Wilson and Co., the arrack vendors of the District, with certain remarks.

8. The Board are aware that great difficulties must be encountered in the change of a system so suddenly introduced as was this separation of toddy from arrack, and the sale of the latter by the sudder distillery.

9. A vast number of petty stills almost equalling the former arrack shops have to be suppressed; the people have a different description of arrack to that to which they have been accustomed; the sudder distillers have to make engagements with a new set of people; depôts to be established; arrack to be sent in casks vast distances; a new and expensive distillery to be erected - under these circumstances the extension under paragraph 6 seems to be equitable.

10. It is my object and endeavor to provide for the interests of all concerned; consumers who have hitherto been interdicted from the use of a wholesome and less expensive drink than spirits, and due aid to the new Abkari contractors engaged in an enterprise of some difficulty.

The Board approve the Collector's proposals.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

To the Collector of Coimbatore.

Recd. 11. 11. 1875

Approved of Coimbatore District - Revenue
of Coimbatore to extend the same for the sale of
of arrack and toddy shops until 1st October
1876 and to increase the number of petty
stills required

No. 7. 1875

SECRETARY

Recd.

11. 11. 1875

Proceedings of the Board of Revenue 1875 No. 7. 1875

MADRAS.

Board of Revenue,

1875.

Pathanam to Bangalore 1875

A. Wedderburn Esq.

Collector of Coimbatore

Sir,

We have the honor to state as follows for your information and who better steps you think proper to take

1. That although we have guaranteed the amount of Rs 22,500 as minimum revenue for the month of July our actual take for the month being 6250 follows have only realized a sum of Rs 10,500 or about 47 per cent of the guaranteed amount

2. We reason our good by the amount realized for this large deficiency in the actual consumption in the month increased in the number of toddy shops which had taken place in almost every village

That although the total number of
registered laddy shops for the whole
District was formerly 494, and only
about half this number were opened by
the late contractors, there is now, according
to our information, an increase of no
less than 304 shops, or considerably more
than 10 per cent upon the number of
shops existing during the last three
years.

We are clearly informed, and
therefore wish to give notice that laddy
trading sold at lower rates than have
been found by government customs and
duties, that shall laddy traders to meet
the extent of the present to the fact
that the present situation is an
increasing obstacle to this small
trade. When laddy is brought from
the coast, from the interior, the
laddy from the coast is a considerable
portion of the total.

Since our last statement, it may be said
inferred that the Revenue has lost the pre-
mise upon which it was based, and
has become positively injurious
to the Revenue. A law has again
been made to the sale of the legal duty
of laddy brought from the interior
country.

On considering the effect of the duty
of things above described, we would
begin to point to the fact that what the
Government can look confidently to
the present manufacture for at least the
presented revenue of Rs. 2,00,000. The amount
that can at the best be expected from
the Government duty of laddy is about
Rs. 1,00,000. The total
amount incurred very heavy expenses
in building, in organizing the
laddy must necessarily be able to
carry out the duty of the Government.

engaged as have made

The fact we have endeavored in
every way to make not only to fulfill
our promise, but to provide for the
collection of the maximum revenue that
the current consumption of this District
can afford.

We would also have pointed out that
the instructions of the Board of Revenue
regarding taxation for small and medium
sized shops contained nothing
for us to have done, to the effect that we
were not to make an increase or decrease
of small shops, and that we were
to keep just as in doing their duties
and in our jurisdiction we had up to
that time been afforded what the value
of shops in this District would have
been. It is difficult to see how the
increase was to be effected by
any means in the District of

of 27th June 1873 pag

The illustration of facts above
mentioned as regards laddie shops, we
try to remove all doubt showing
(are believed correctly) the number of laddie
shops allowed during the last session
as well as the number of new shops
opened by the contractor in the
first stage.

The conclusion we try that you
will not only in consideration of the
law we have already obtained, but
in the interests of government revenue,
the difficulties we complain of, by
putting a stop to the increase of laddie
shops by providing laddie from being
brought from beyond the District
but, as well as from the fact that
we have, and that great revenue
afforded by them we have got to
carry out the engagement we have

List showing the salary received in the District of
 Columbia from July 1280 to 1287.

Name of Salgo	Rent per year	Old salary before 1287			Name of Salgo
		Old salary before 1287	Old salary before 1287	Old salary before 1287	
Cornelia	34050	86	62	126	
Williamington	14000	88	107	285	
Collegial	1530	27	10	49	
Pollocky	3000	11	85	30	
Brooks	16150	75	58	180	
Palladian	8700	58	10	68	
Quapocum	6060	106	17	100	
Ordrumfetta	500	1	11	10	
Garner	3050	8	28	68	
Bowring	3020	36	14	50	
Total	70740	459	387	801	

no. 29

Gimbatone Collector
Office 16th Aug 1875

From,

A. Wedderburn Esquire,
Collector of Gimbatone

To,

Percy Lough Esq.,
Bathurst.

Sir,

In reply to your letter of the 10th the
August 1875, I have the honor to inform you
that the list of toddy shops to be licensed
will be duly considered, with reference
to the requirements of the people, police
supervision, & public health.

I have the honor to be,
Sir,

your most obed^t serv^t

John MacRae Esq.
Collector

Recd
16th Aug 75

Wilmington 16th October 1875

Sr

A. Westlake Esq
Collector of Customs

Sr

We have the honor to bring to your
notice that our sales of snuff during the
month of September do not exceed 7500
gallons or nearly 6000 gallons less than
the quantity required (at 30th p. 100) to cover
the regular importation and
under our guarantee.

We should not trouble you with ex-
planations as to the result of our contract
the defect appears to us that our losses
are due to a cause which we not only
do not control upon but from which
we thought we had good reason to con-
sider ourselves safe.

In the disposition of the snuff we
traded we have, we were made in the

Wilmington
16th October 1875

prepared for a continuation of the
tidy traffic through the opening of these
sanctioned shops which were there in dis-
cussion. As however the instructions issued call-
ing for tenders contained no indication
of any pending changes which would ma-
terially affect the amount tendered (we
may now well believe as the other tenders)
we might safely enter into
an acknowledgment of the existing state of things.
We believed the orders of the government
to be final to be a guarantee that no
steps would be taken to alter the arrange-
ments under which we are now working.
We should as high as we could thought
of steps to be taken.

It has however been an important
point to us that increased facilities
should have been allowed to the tidy
traders and the result has been
a great increase of business the more the more

Sanctioned shops were opened there has
been a marked falling off in the sales
of imports.

5. We believe that an increase of about
two per cent. of the tidy shops has been
shown in the policy of Government.
In the meantime in a harbor, and a
very large percentage of our shops in
Palladium and Borneo and on the
is that the number of such shops may be
again reduced to their former figure in
the above policy.

6. We would also on the other hand
suggest that the tidy contractors
be required to be done in the tidy shops.
Instead of the tidy contractors
only all tidy contractors and when
they require for the tidy shops
subject to the suggestion in the policy
check on the increase of the tidy shops.

which is produced beyond all requirements
and therefore has no effect on sales.

As one instance out of many of the sort
of landmarks taken by the today con-
struction of the premises are to open new

It is to be very much to be desired that the
number of those found in the same of

Therefore we see the O. P. McNamee Policy.

That a high wall be once built up

as there were just at the door of the room.

Research Dept. in the Green Temp. Reg.

During the trip and staying at the

London on 11th Nov. 1884. Dear Mr. B.

Johnston

and a few days before the 1st of June.

of the Great Synagogue and a divine service.

Melospiza Blackbirds of the area.

Respectfully,
Yours to the point, *Wm. H. Furness*

1894

Wth the arrival of you, not feeling

1891

justified in according to our request and
 beg that this petition may be forwarded
 to the Board of Revenue.

Who have the honor to be

Your most obedt. servant

Signed / *Leont V. Co.*

Wm. S. Hoag

Robert May to Thomas Smith

True Copy

Account

Результаты

Attorney to P. Garavito, Puerto Celiz

Proceedings of the Board of Revenue

Dated 28th October 1875

Read letter from the Secy of Comptroller dated 26th Oct. 1875. It is forwarded for the ordering of the Board of Revenue the petition of the Abhangy Monopists of this District.

The Board agreed to hold that the track data in Comptroller's have so far been found to be favourable, but they cannot admit that the Contractor has any valid guarantee on the ground of what has been done in regard to the track data. The Board have appeared that the proceedings in the matter

28th Oct 1875
The Secy
28th Oct 1875

are of opinion that the number
should be ~~increased~~ ^{reduced} by ~~the~~ ^{the} means
necessary ~~to~~ ^{to} ~~be~~ ^{be} ~~made~~ ^{made}

The collector will inform
the ~~author~~ ^{author} that the request
expressed in ~~the~~ ^{the} petition.

The ~~author~~ ^{author} is ~~in~~ ⁱⁿ ~~dis~~ ^{dis} ~~miss~~ ^{miss} ~~ing~~ ^{ing} ~~the~~ ^{the}
the suggestion in ~~the~~ ^{the} petition that
the toddy trees should be ~~thinned~~ ^{thinned},

it is ~~the~~ ^{the} ~~author~~ ^{author} ~~is~~ ^{is} ~~of~~ ^{of} ~~the~~ ^{the} ~~opinion~~ ^{opinion} ~~that~~ ^{that}

a ~~large~~ ^{large} ~~number~~ ^{number} ~~of~~ ^{of} ~~the~~ ^{the} ~~trees~~ ^{trees} ~~should~~ ^{should} ~~be~~ ^{be} ~~thinned~~ ^{thinned}

and ~~is~~ ^{is} ~~of~~ ^{of} ~~the~~ ^{the} ~~opinion~~ ^{opinion} ~~that~~ ^{that} ~~the~~ ^{the} ~~author~~ ^{author} ~~is~~ ^{is} ~~of~~ ^{of} ~~the~~ ^{the} ~~opinion~~ ^{opinion} ~~that~~ ^{that}

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arrack. They hear that there
must be considerable illicit
manufacture and sale of spirits.

/ True Extract /

/ signed / H. E. Stokes.
Sg. Secretary.

N. 45

True Extract.

Forwarded to Messrs. Leet & Co and
Messrs. Pilling for information
with reference to their petition dated
16th Oct, 1875.

Comptroller
H. E. Stokes
Oct, 1875

Messrs. Leet & Co
Collection

Revenue Department

Proceedings of the Board of Revenue
dated 18 January 1876 No. 36

Read Proceedings of the
Madras Government Revenue De-
partment dated 29 November 1875 No.
1710 referring to Board for full report
letters from Messrs. J. C. & Mr. P. Singh
Attorney to S. Saravananatha Pillay ap-
pealing against the decision of the
Board in the matter of the purchase
done by them in regard to licensing
of shops.

In the foregoing Bill the
Board was directed to report on the
communications given them by the
members of the Committee & others
in which they complain of the manner
in which the license has been allowed in the
matter of shops to the proprietors.
They contend of the contract which they
engage

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enjoy.

2. There are no papers relating to the invitation of tenders and conclusion of the contract with the Memorialists other than the notification published in the Port St. George Gazette the 13^d April 1875 p. 77 except the Board's Proceedings 22^d April 1875 N^o. 1006 accepting the tender of Messrs. Leckie and Co. as the Pillay. It contains nothing bearing on the present complaint but copy will be submitted to Government as directed.

3. The conditions of the toddy contract are contained in the notification published in the Port St. George Gazette the 13^d March 1875 p. 62.

4. The Memorialists admit that

the number of toddy shops ought to be fixed with reference to the legitimate wants of the people, and that it was known that under previous contracts the sale of toddy had been unduly suppressed. The object of the separation of the toddy and arrack contracts was to remedy this, and the Memorialists allow that they were prepared for considerably increased sales of toddy. They contend however that the old number of shops was sufficient, and should be maintained; but the collector and Board were of a different

different opinions. The sole question
therefore is which is right, and
whether an excessive increase
has been allowed.

4. The Board are content to
put the question on this basis;
but they cannot admit that the
Memorandists can go beyond their
own contracts and demand
that kind of effect of any other
kind than that in which
they are engaged should be
restricted in or even managed
with reference to their interests.
With reference to paragraph
of their letter of the 28th November
the Board observe that though
it is true that the Loddie
renters could not complain if they

12/10/94
were limited to the old number
of shops, it does not follow that the
Arack renters can complain
if the number is increased. The
Collector of Bombay has, however,
is requested to report whether
any expectation of increased
numbers of shops was entertained
in whether any ground was
given for them, at the sale of
the Loddie Contracts. The bidding
which were nearly double the
expected price while some believe
that considerable extension of
the sale was anticipated.

5. The Collector's reports are
12 July 1904 No 1934
12 June 1904 No 2073
bodied in Board's
Proceedings noted in the margin
give full information as to the

principles on which the increased
number of shops was allowed, and
the proportion between the number
of arach and other shopkeepers
existing. The latter are given
on page against 14.30 of the
former, and as the marginalist
letter has stated that the
number has been reduced to
10% or 25% per cent of the
arach shops. The ratio for
shops have been determined
with reference to the wants of
the people. They are populous
places where the government
is at hand, and where supplies
of wholesale only can be had.
It seems to the Board that

17/01
the collector's assurance must
be accepted, that these principles
which will be admitted as proper
ones by the marginalist
- selves have been duly followed.
The collector will, however, note
the order of Government in
para 2 of the Government Order
that no further additions are
to be made pending their order.
In the same manner,
Government call for a report on
the statement that the only
problem is formulated. It is
The Board respectfully submit
that no such amplification has
been made by the marginalist
- realist and that nothing

Sold everywhere in a state of
fermentation. It does not
become wholesome, until
after the alcoholic fermenta-
tion is complete and the
acetic fermentation has
set in. The collector will report
whether some and unwholesome.
Some toddy is sold to every
considerable extent. It is doubt
less much is occasionally sold.

The request of memorialists
that the toddy tree may be
denuded and registered as
an effluvia in the Board opinion
quite inadmissible and of course
without any other practical the

could not now be carried out without the
consent of the toddy vendors.

9. The Board are of opinion that, before
the Memorialists assertion that the low
sales of areca are due to the competition
of toddy can be perceived, more proof
must be given of the non-existence of
smuggling, illicit distillation and sale,
and especially of dilution. In recent
cases of which the Board are aware,
the shopkeepers were found to have diluted
the liquor 50 per cent; and there is much
reason to fear that such practices are
very general. It is much to be regretted
that the supply of hydrometers for which
the Board intended has been so long
delayed.

12. As to the state of affairs in other
excise districts the Board have received no
complaints except from Salem. The papers
in this case (Board Proceedings August 1875
p. 224 and 225 August 1875, p. 2232) will
be submitted for the information of your
members. Collectors of excise districts other
than Connecticut will report as soon as
possible as to the relative numbers of bars
and grange shops opened at the present
time, and at the expiration of the term
contracted.

J. D. C. C. C.

W. C. C.

The Secretary of the Board of Excise
will be pleased to have a copy of the
Board's proceedings in this case, from 15th
July 1875, to 1st September 1875, being
of August 1875, and of August
1875, and of August

