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(3) Initials of the Referencer.....*[Signature]*

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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

663

Press
~~Mis.~~

Dated 22-5-1876

-196- .

Not to be folded or roughly handled

No. 225. Read the following Proceedings of the Board of Revenue, dated 5th May 1876, No. 1,186 :—

Read the following letter from R. DAVIDSON, Esq., Acting Collector of Ganjam, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Aska, 1st April 1876, No. 349.

I HAVE the honor to forward the report called for in the Board's Proceedings, dated 17th August 1875, No. 2,313, on the subject of the Abkari Administration of the Maliah tracts in this district.

2. With regard to paragraph 1 of the Board's Proceedings, Messrs. Minchin Brothers and Co. observe as follows :—

“ The Board are quite right in presuming that the low sales during the first six months of the fasli are mainly attributable to the season of the year; the Khonds during these months are engaged in ploughing their fields, &c., and cease from drinking.” Further, it would appear that, during the first six months of the fasli, the material for the manufacture of liquor (Mhowa flower) being plentiful, the Khonds make their own liquor, consequently the abkari sales decrease; but they revive in the last six months, Mhowa being scarce and manufacture small.

3. Adverting to paragraph 2, it would appear that the strength of the brandy referred to was 30° under-proof, and duty charged was at Rupees 1-8-0 per gallon. At present it is issued at 10° under-proof, and duty at Rupees 2-0-6 per gallon is levied, the selling price being now Rupees 4-8-0 per gallon.

4. With reference to paragraph 3, I beg to state that the number of shops opened in the Maliahs up to date is 127, kept by the same number of people; there are fourteen depôts.

5. In regard to paragraph 4, Messrs. Minchin Brothers and Co. offer the following remarks :—

“ The situation of our depôts can be learned from the district map on which they are all marked. The same security exists as in case of the Udayagiri depôt that the liquor of the hills is not brought down to the plains. We have reason to believe that the depôts and shops will be found to be as evenly distributed as it is possible, considering the inaccessible nature of parts of the country.” No doubt, the renters have been at much trouble in introducing the excise system in the Maliahs. Their arrangements are not yet perfected, and the Khonds seem to think the liquor somewhat dear. The system is now being extended to the Purla

Kimedy Maliahs, and, with reference to its introduction there, Messrs. Minchin Brothers and Co. observe:—

"We are at present engaged supplying licenses, and hope to start it on a proper footing in these six months:—

6. With reference to paragraph 5, I beg to enclose copies of the following statements received from Messrs. Minchin Brothers and Co. to show the results attained under the extended system in 1875:—

(A.) Statement showing the receipts and disbursements of Abkari Revenue of the Maliahs for the year 1875, resulting in a net loss of Rupees 2,060-6-7.

(B.) Statement showing the receipts and disbursements of Abkari Revenue of the Maliahs for the half-year ending 30th June 1875, resulting in a loss of Rupees 220-7-11.

(C.) Statement showing the receipts and disbursements of Abkari Revenue of the Maliahs for the half-year ending 31st December 1875, resulting in a loss of Rupees 1,839-14-8.

(D.) Statement showing the sale of liquor at each of the depôts for the half-year ending 30th June 1875.

(E.) Statement showing the sale of liquor at each of the depôts for the half-year ending 31st December 1875.

(F.) Statement showing the particulars of the Maliah establishment debited in C. *supra*.

(G.) Statement showing the number of depôts and shops opened in the Maliahs.

7. According to these statements, the sales and the receipts in 1875 were as follow:—

5,809½ Gallons Cutcha 60° under-proof	RS.	A.	P.
5 " Pongoo 30°	6,605	14	8
25½ " Proof rum	11	4	0
20½ " Milk punch	129	5	0
20½ " Brandy 10° under-proof	93	5	6
Sales ... 5,880½ Gallons.	110	1	6
Receipts ...	6,949	14	8

8. The disbursements amounted to Rupees 9,010-5-3 as particularized below:—

Cost of liquor...	RS.	A.	P.
Duty	2,433	10	8
Commission to shop-keepers and agents	1,568	4	1
Cartage for carrying liquor	492	13	6
Establishment	660	0	11
Miscellaneous charges	3,179	0	2
	676	7	11
Total ...	9,010	5	3

9. The transactions of the year thus seem to have resulted in a loss of Rupees 2,060-6-7. I understand that Messrs. Minchin Brothers and Co. are endeavouring to discover whether this loss is attributable to preventable causes, with a view, if possible, to removing them. Probably the Sundies have an interest in throwing obstacles in the way of the system which has proved so disastrous to them, proving a success.

10. Under these circumstances, there would hardly seem to be any necessity at present for Messrs. Minchin Brothers and Co. to enter into a formal agreement regarding the Maliah Abkari.

11. Messrs. Minchin Brothers and Co. have brought the following to my notice:—

"Efficiently to work the excise system in the Maliahs, it is essential that Government recall the privilege of manufacturing now accorded to the Khonds. No Khond personally manufactures, but calls in a Sundie to do it for him, and the result is that any Sundie who chooses to manufacture has only to say he is manufacturing for a Khond."

12. The practice of the Khonds employing Sundies to distil for them appears to be illegal. The Khonds are allowed to distil for themselves if they choose to take the trouble to do so, and the Sundies have no business to distil for any body. The permission granted to the Khonds to manufacture their own liquor should not be interfered with.

ENCLOSURES Nos. 1 to 7.—Statements.

In the foregoing letter the Collector furnishes the explanation called for in Board's Proceedings, dated 17th August 1875, No. 2,313, on certain points connected with the Abkari Administration in the Maliah tracts, together with statements showing the results attained under the extended system in 1875. The sales during the two half years are contrasted below with those during Fasli 1283 and the first half of Fasli 1284, the Cutcha and Pongoo being reduced to proof:—

	Fasli 1283.	Fasli 1284.		Fasli 1285.
		First Half.	Second Half.	First Half.
	GALLONS.	GALLONS.	GALLONS.	GALLONS.
Cutcha...	1,583½	227½	1,130½	1,193½
Pongoo	7	3½	3½	...
Proof rum	22½	6½	9½	16½
	1,612½	236½	1,143½	1,209½
Milk punch	6½	2½	7½	13½
Brandy	4	1½	1½	19½

2. It will thus be seen that there was a considerable improvement during the second half of Fasli 1284. The low sales during the first half of the Fasli are explained by the renters to be due to the fact that the Khonds are engaged in ploughing, and do not drink so freely at this season, and also that the Mhowa flower is plentiful, and the Khonds distil their own liquor at this time of the year. The increase during the first half of the current fasli to five times the sales during the corresponding half of Fasli 1284 is therefore a hopeful sign, and the results of 1875, as regards consumption, may be regarded as satisfactory.

Proceedings of the Madras Government, Revenue Department,
22nd May 1876.

3. The year has, however, resulted in a net loss to the renters of Rupees 2,060, the loss on the first half having amounted to Rupees 220 and on the second half to Rs. 1,840. The following figures show the items of cost and percentage:—

	Fasli 1213.		Fasli 1284.				Fasli 1285.	
			First Half.		Second Half.		First Half.	
	RS.	P. CT.	RS.	P. CT.	RS.	P. CT.	RS.	P. CT.
Cost of liquor	1,629	38.6	239	27.6	1,159	32.5	1,275	23.4
Duty... ..	1,053	25.0	160	18.5	737	20.7	832	15.2
Cartage	360	8.5	63	7.3	367	10.3	293	5.4
Establishment and agent's travelling expenses ...	698	16.6	363	42.0	928	26.0	2,491	45.7
Commission to agent and rum-sellers	405	9.6	23	2.6	200	5.6	292	5.4
Sundries	73	1.7	18	2.0	170	4.9	266	4.9
Receipts	4,218	100.0	866	100.0	3,561	100.0	5,449	100.0
	4,632	...	688	...	3,341	...	3,609	...
	+ 414	...	— 178	...	— 320	...	—1,840	...

The Cutcha and Pongoo were charged at the special rates allowed for the Maliahs, viz., 4 and 10 Annas a gallon respectively; the proof rum, milk punch, and brandy paid the same rates as in the plains. The revenue amounted to Rupees 1,568.

4. The loss which the renters have sustained is due to a very considerable increase in the working expenses as compared with those incurred in Fasli 1283, the items which have mainly contributed to this result being establishment charges and sundries. The enhancement of the former during the second half of 1875 is probably due to the extension of the system in force in the Gumsur Maliahs to the other Maliahs under G. O., dated 21st November 1874. There was also a considerable increase under Miscellaneous charges. Further experience will no doubt show where curtailment is possible.

5. The number of depôts has been increased to fourteen, of which eight are in Gumsur, and there are 127 shops, of which all but fifteen are in Pedda Kimeddy and Bodagadah. The shop-keepers appear to be partly remunerated by a commission on the sales and partly the paid servants of the renters. The renters state that the shops are as evenly distributed as the nature of the country will permit, as shown by the district map. With the Collector's next report a sketch map of the country should be furnished, as the sites of all the depôts do not appear to be marked on the Trigonometrical Survey map. With reference to the new depôts, it is stated that the same security exists, as in the case of the Udayagiri Depôt, that the more lightly taxed liquor is not brought back for consumption in the plains, viz., the distance and expense of carriage. The Board presume that precautions are also taken to ensure that the consignments reach their destination by a comparison of the quantities received at the hill depôts with those despatched from the distillery. The nature of the arrangements in force should be stated in the Annual Abkari Report.

Proceedings of the Madras Government, Revenue Department,
22nd May 1876.

6. The Board concur with the Collector in thinking that there is no necessity at present to require Messrs. Minchin Brothers and Co. to execute a formal agreement regarding the Maliah Abkari.

7. With reference to the last two paragraphs of the Collector's letter, the Board observe that distillation by Oriya Sundies was prohibited when the present system was first introduced, and subsequently under G.O., dated 1st July 1872, No. 1,012, distillation of spirits for sale, whether by Khonds or others, was forbidden. If Messrs. Minchin Brothers refer to Oriya Sundies, the practice is certainly opposed to the orders in force, but if they refer to the class of Khond Sundies, which Captain Smith mentions in his letter recorded in the Government Order above quoted as having sprung up, there may be a difficulty in suppressing distillation for sale under color of manufacture for home use, but distillation on a large scale would warrant the inference that the manufacture was not *bonâ fide* for domestic use. Whether the manufacture is illicit or not must depend on the circumstances of each case. The Board consider that distillation *bonâ fide* for home use should not be interfered with.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 226.

ORDER THEREON, 22nd May 1876, No. 663.

Separate Revenue, No. 24.

Abkari.

RECORDED.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th May 1876.

Read the following letter from R. DAVIDSON, Esq., Acting Collector of Ganjam, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Aska, 1st April 1876, No. 349:—

I HAVE the honor to forward the report called for in the Board's Proceedings, dated 17th August 1875, No. 2,313, on the subject of the Abkari Administration of the Maliah tracts in this district.

2. With regard to paragraph 1 of the Board's Proceedings, Messrs. Minchin Brothers and Co. observe as follows:—

"The Board are quite right in presuming that the low sales during the first six months of the fasli are mainly attributable to the season of the year; the Khonds during these months are engaged in ploughing their fields, &c., and cease from drinking." Further, it would appear that, during the first six months of the fasli, the material for the manufacture of liquor (Mhowa flower) being plentiful, the Khonds make their own liquor, consequently the abkari sales decrease; but they revive in the last six months, Mhowa being scarce and manufacture small.

3. Adverting to paragraph 2, it would appear that the strength of the brandy referred to was 30° under-proof, and duty charged was at Rupees 1-8-0 per gallon. At present it is issued at 10° under-proof, and duty at Rupees 2-0-6 per gallon is levied, the selling price being now Rupees 4-8-0 per gallon.

4. With reference to paragraph 3, I beg to state that the number of shops opened in the Maliahs up to date is 127, kept by the same number of people; there are fourteen depôts.

5. In regard to paragraph 4, Messrs. Minchin Brothers and Co. offer the following remarks:—

"The situation of our depôts can be learned from the district map on which they are all marked. The same security exists as in case of the Udayagiri depôt that the liquor of the hills is not brought down to the plains. We have reason to believe that the depôts and shops will be found to be as evenly distributed as it is possible, considering the inaccessible nature of parts of the country." No doubt, the renters have been at much trouble in introducing the excise system in the Maliahs. Their arrangements are not yet perfected, and the Khonds seem to think the liquor somewhat dear. The system is now being extended to the Purla Kimedy Maliahs, and, with reference to its introduction there, Messrs. Minchin Brothers and Co. observe:—

"We are at present engaged supplying licenses, and hope to start it on a proper footing in these six months:—

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(B.) Statement showing the receipts and disbursements of Abkari Revenue of the Maliahs for the half-year ending 30th June 1875, resulting in a loss of Rupees 220-7-11.

GOVT. OF 1876
REVENUE.

THE BOARD OF REVENUE.

Dated May 22nd

G.O. 22nd May 1876, No. 133

M.A.Y.

Nos. 225-226.

Abkari Administration in the Maliah Tracts in Ganjam District.—Recording Proceedings of the Board of Revenue reviewing Collector's report on certain points connected with the —

7. According to these statements, the sales and the receipts in 1875 were as follow:—

			Rs.	A.	P.
5,809½	Gallons	Cutch 60° under-proof	6,605	14	8
5	"	Pongoo 30°	11	4	0
25½	"	Proof rum	129	5	0
20½	"	Milk punch	93	5	6
20½	"	Brandy 10° under-proof	110	1	6
Sales ...	5,880½ Gallons.		Receipts ...	6,949	14 3

8. The disbursements amounted to Rupees 9,010-5-3 as particularized below:—

	RS.	A.	P.
Cost of liquor...	2,433	10	8
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Cartage for carrying liquor	660	0	11
Establishment	3,179	0	2
Miscellaneous charges	676	7	11
Total	9,010	5	3

10. Under these circumstances, there would hardly seem to be any necessity at present for Messrs. Minchin Brothers and Co. to enter into a formal agreement regarding the Maliah Abkari.

“ Efficiently to work the excise system in the Maliahs, it is essential that Government recall the privilege of manufacturing now accorded to the Khonds. No Khond personally manufactures, but calls in a Sundie to do it for him, and the result is that any Sundie who chooses to manufacture has only to say he is manufacturing for a Khond.”

12. The practice of the Khonds employing Sundies to distil for them appears to be illegal. The Khonds are allowed to distil for themselves if they choose to take the trouble to do so, and the Sundies have no business to distil for any body. The permission granted to the Khonds to manufacture their own liquor should not be interfered with.

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	Fasli 1213.		Fasli 1284.				Fasli 1285.	
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Establishment and agent's travelling expenses ...	698	16·6	363	42·0	928	26·0	2,491	45·7
Commission to agent and rum-sellers	405	9·6	23	2·6	200	5·6	292	5·4
Sundries	73	1·7	18	2·0	170	4·9	266	4·9
	4,218	100·0	866	100·0	3,561	100·0	5,149	100·0
	4,632	...	688	...	3,341	...	3,609	...
Receipts	+ 414	...	— 178	...	— 320	...	—1,840	...

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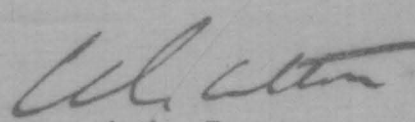
4. The loss which the renters have sustained is due to a very considerable increase in the working expenses as compared with those incurred in Fasli 1283, the items which have mainly contributed to this result being establishment charges and sundries. The enhancement of the former during the second half of 1875 is probably due to the extension of the system in force in the Gumsur Maliahs to the other Maliahs under G. O., dated 21st November 1874. There was also a considerable increase under Miscellaneous charges. Further experience will no doubt show where curtailment is possible.

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6. The Board concur with the Collector in thinking that there is no necessity at present to require Messrs. Minchin Brothers and Co. to execute a formal agreement regarding the Maliah Abkâri.

7. With reference to the last two paragraphs of the Collector's letter, the Board observe that distillation by Oriya Sundies was prohibited when the present system was first introduced, and subsequently under G.O., dated 1st July 1872, No. 1,012, distillation of spirits for sale, whether by Khonds or others, was forbidden. If Messrs. Minchin Brothers refer to Oriya Sundies, the practice is certainly opposed to the orders in force, but if they refer to the class of Khond Sundies, which Captain Smith mentions in his letter recorded in the Government Order above quoted as having sprung up, there may be a difficulty in suppressing distillation for sale under color of manufacture for home use, but distillation on a large scale would warrant the inference that the manufacture was not *bonâ fide* for domestic use. Whether the manufacture is illicit or not, must depend on the circumstances of each case. The Board consider that distillation *bonâ fide* for home use should not be interfered with.

(A true Copy and Extract.)


Acting Secretary.

To the Acting Collector of Ganjam.

Copy to the Secretary to Government, Revenue Department,
with seven original statements, to be returned.

10186 122. 179-8
21. 11. 1874 - 125. 11. 1874
23. 11. 1874 - 126. 11. 1874

101966

Annuaire 1876. *Repartir*
Board of Revenue,
MADRAS.

PROCEEDINGS, 5TH MAY 1876, No. 1, 186.

Order of the day

Encl.

Received

17. May 1876

M A Y.

No. 1, 186.

Abkari Administration—in the Malah
tracts in Ganjam District.—Reviewing Collec-
tor's report on certain points connected with the
—, and concurring with that officer in thinking
that there is no necessity to require Messrs.
Minchin Brothers and Co. to execute a formal
agreement for the Malah Abkari.

Received 17. May 1876

14. 10. 1876. *Order of the day*

19. 11. 1876. *Order of the day*

17. 11. 1876

22. 11. 1876