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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. <u>20/3</u>	Press. <u> </u>
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Dated <u>10.4.1977</u>	197 <u> </u>

Not to be folded or roughly handled

No. 385. Read the following endorsement of the Secretary to Government, Revenue Department, dated Fort St. George, 7th March 1877 :—
Proceedings of the Board of Revenue, dated 22nd February 1877,
No. 779.

Read the following letter from J. HUNTER-BLAIR, Esq., Collector of Sea Customs, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Madras, 27th January 1877, No. 199 :—

I HAVE the honor to forward, for the consideration and remarks of the Board of Revenue, in order that it may be transmitted to Government, a report on the harbour and the present state of the trade of Madras.

2. There appears to be an impression among some of the members of the trading community of Madras and the general public that the harbour when finished will have the effect of considerably increasing the transit charges on all classes of goods.

3. I think that, if possible, such an impression should be removed, and as I am, I think, in a position to do so, I beg to submit the following remarks on the subject.

4. I do not presume to offer any opinion on the point as to whether the harbour will be a success or not or how long a time will elapse before it is silted up if ever, but it seems to me very unfair now to say the harbour will not be one of refuge. It was not intended or proposed to be a harbour of refuge by its projector, Mr. Parkes, and all who have studied the history of cyclones know that the greatest damage ever done to vessels by a cyclone was in the narrow Hoogly river in 1864. How then can any harbour in the tropics protect vessels from the effects of a cyclone?

5. In the autumn of 1873 Mr. Parkes paid his first visit to Madras. He was in constant communication with me on the subjects of the quantity of goods, &c., landed and shipped, and the trade of the port, and the results of my inquiries were communicated to him. They were, shortly, that about 240,000 tons might be calculated on as being shipped and landed annually without including timber, machinery, horses, ice, palmyras, cocoanuts, chanks, passengers, emigrants, and persons connected with shipping. I also told Mr. Parkes that these sundry items would raise the total considerably, and that he might fairly calculate on an annual tonnage of at least 275,000 tons.

6. Mr. Parkes returned to England, and shortly afterwards the Acting Collector of Sea Customs, Mr. Webster, sent in his report* to the Board of Revenue, of which I was then an Acting Member.

7. The Acting Collector's estimates, forwarded on the returns I had ordered to be prepared, were considerably lower than I had expected, and only amounted to 199,514 tons.† I therefore supposed I must have been mistaken in my rough calculations, and that his were correct.

8. The papers were sent up by the Board to Government, and finally to the Secretary of State.

*Recorded in Board's Proceedings, dated 30th March 1874, No. 718.

† Paragraph 17 of Mr. Webster's letter.

9. In March 1875, after the harbour had been sanctioned, Mr. Parkes returned to Madras, and then informed me he had discovered several errors and omissions in Mr. Webster's returns, which, with the help of my memoranda, he had corrected in a letter* from himself to the Secretary of State. After reading the letter, and going through all the papers again, I entirely agreed with the statements made therein.

10. In paragraph 10 of Mr. Parkes' letter to the Secretary of State he says that my return of 239,822 tons did not include timber, machinery, and other goods landed on rafts, horses, ice, palmyras, cocoanuts, and other sundries, also the large item of passengers, ships' officers and crews, workmen, lascars, emigrants, &c.

11. Taking timber at 15,000 tons—Mr. Parkes' estimate, which I consider low—machinery, rafts, horses, ice, palmyras, cocoanuts, &c., at 6,500 tons, there is an additional tonnage of 21,500 tons.

Para. 15 of Mr. Webster's Report above referred to—
Trips by large boats in 1872 ... 1,912
Do. do. in 1873 ... 2,075
2) 3,987
Average ... 1,993½

12. Next comes an item, which I had under-estimated. I only allowed for 689 large boats at 16 tons, whereas I should have calculated for 1,993 boats at 12½ tons. This item makes a difference of 13,888 tons.

13. Lastly, comes passengers and ship traffic, such as ships' officers, dubashes, workmen, lascars, emigrants, &c. Considering that in the years 1874-75 and 1875-76 an average of 879 vessels of 560,637 tons entered the port, and that about half were steamers of very large size, I do not think that I am over-estimating the number of boat trips made at 14,000 per annum. These 14,000 trips I calculate as only an addition of 14,000 tons at one ton per trip, though other trips are calculated at two tons. The total amount would, therefore, be as follows:—

Original return	...	...	...	...	239,882
Timber	...	...	...	...	15,000
Other goods	...	...	...	...	6,500
Large boats under-estimated	...	...	...	...	13,888
Passengers, &c.	...	...	...	...	14,000
Total	...	...	...	...	289,270

14. Paragraphs 11 to 18 of Mr. Parkes' letter satisfactorily prove that, when the omissions and errors in Mr. Webster's returns are corrected, his estimates and mine are almost the same.

15. The correctness of my estimates is further corroborated by returns for 1874, 1875, and 1876, which have been lately drawn up under my instructions in the same form as that given in paragraph 15 of Mr. Webster's letter; the whole of which form is here recopied and added to for reference—

1869.		Trips.	Tons.	Tons.
Masulah boats to beach	...	144,419	× 2 =	288,838
Do. to pier	...	1,037	× 2 =	2,074
Large boats	...	188	× 14½ =	2,726
Total	...	...	...	293,638

1870.		Trips.	Tons.	Tons.
Masulah boats to beach	...	108,267	× 2 =	216,534
Do. to pier	...	7,640	× 2 =	15,280
Large boats	...	2,569	× 14½ =	37,250
Total	...	...	...	269,064

1871.		Trips.	Tons.	Tons.
Masulah boats to beach	...	88,362	× 2 =	176,724
Do. to pier	...	11,419	× 2 =	22,838
Large boats	...	4,090	× 13 =	53,170
Total	...	...	...	252,732

1872.		Trips.	Tons.	Tons.
Masulah boats to beach	...	104,165	× 2 =	208,330
Do. to pier	...	1,783	× 2 =	3,566
Large boats	...	1,912	× 13 =	24,856
Total	...	...	...	236,752

1873.		Trips.	Tons.	Tons.
Masulah boats to beach	...	98,507	× 2 =	197,014
Do. to pier	...	2,658	× 2 =	5,316
Large boats	...	2,075	× 12 =	24,900
Total	...	...	...	227,230

1874.		Trips.	Tons.	Tons.
Masulah boats to beach	...	89,251	× 2 =	178,502
Do. to pier	...	4,908	× 2 =	9,816
Large boats	...	5,553	× 12 =	66,636
Total	...	...	...	254,954

1875.		Trips.	Tons.	Tons.
Masulah boats to beach	...	88,712	× 2 =	177,424
Do. to pier	...	4,152	× 2 =	8,304
Large boats	...	6,686	× 12 =	80,232
Total	...	...	...	255,960

1876.		Trips.	Tons.	Tons.
Masulah boats to beach	...	142,525	× 2 =	285,050
Do. to pier	...	2,379	× 2 =	4,758
Large boats	...	10,943	× 12 =	131,316
Total	...	...	...	421,124

The first half of 1876	...	...	...	= 142,538 tons.
The second do.	...	...	...	= 278,586 tons.

16. It will be observed that from 1869 to 1873 there was apparently a decrease in the tonnage of goods landed and shipped, but Return A shows that the value of merchandize during the latter part of the same period* increased from Rupees 6,59,86,541 to Rupees 7,17,91,625.

* From 1870-71 to 1873-74.

17. The tonnage of goods landed, calculated in the same form as Mr. Webster's, increased from 227,230 in 1873 to 254,954 in 1874 and 255,960 in 1875

and calculating on only the first half of 1876, it amounts to no less than 285,076. I do not include the tonnage of the latter half of 1876 in this comparison, as it amounts to 278,536, in consequence of the enormous amount of grain traffic caused by the famine.

18. From the amounts of 254,954, 255,960, and 285,076 respectively must be deducted 7½ per cent. for dead weight and empty trips. The figures then stand at 236,257 for 1874, 237,190 for 1875, and 264,170 for 1876. To these must be added, to make the calculations correspond with those referred to in Mr. Parkes' letter, the items noted in paragraph 13 of this letter, timber, other goods, and passengers, amounting to 35,500 tons, which will raise the respective totals to 271,757 in 1874, 272,690 in 1875, and 299,670 in 1876.

19. These figures and the increase in the value of merchandize in 1875-76 to Rupees 7,96,56,295 prove most clearly that the trade of the port is steadily increasing, that there must have been some error in Mr. Webster's return showing a steady decrease from 1869 to 1873 inclusive, that my rough estimate of 275,000 tons in 1873 was a fair one, and that now the total quantity of goods, landed and shipped, is about 300,000 tons, with a steady upward tendency.

20. There will be a saving of at least 1 Rupee per ton on the charges for landing and shipping goods inside the harbour after it is finished, compared with the regulation rates charged by Masulah and cargo boats. Practically speaking regulation rates are not actual rates. Masulah boats are hardly, if ever, procurable for the regulation rate of Rupees 2-15 0, and in times of pressure double rate or more is willingly paid by Agents for unloading and loading steamers. The extra boat-hire, taking it at only 2 Rupees per boat-load, paid for landing grain since October 1876, and what will be paid before all the grain required during the next eight months is landed, will amount to a sum sufficient to have paid the annual charges on account of the harbour after its completion for at least three years.

21. For argument's sake, however, I will only calculate the saving at 1 Rupee per ton; and supposing that the tonnage amounts to only what it does now, 300,000 per annum, it will produce Rupees 3,00,000 or £30,000. The amount required for interest on outlay and sinking fund (not working expenses) is £36,000. The amount to be raised by increased port dues or other means will, therefore, be £6,000. A charge of only 2 Annas per ton on all vessels entering the port, supposing the tonnage thereof to be only 590,000 tons, the amount of tonnage, which paid port dues during the official year 1875-76, would produce £7,375 rather more than the sum required.

22. My own opinion is that all the £36,000 should be collected by a tax on the tonnage of goods landed and shipped. If a charge of Rupees 1-3-0 per ton had been

made during the year 1876 on the 299,670 tons landed, taking as already shown the rate given by the first half of the year only, almost the whole amount of £36,000 would have been collected.

23. It should be remembered that one-fourth of the £36,000 required annually is to be credited to a sinking fund in order to pay off the capital expended. Actually one-third can be devoted to this object, as Government can borrow money at 4 per cent., and £36,000 represents more than 6 per cent. on £565,000, the estimated cost of the harbour. The charge for interest will also annually decrease; in twenty-six years the whole capital expended will be paid off, and the harbour be free from any charge whatsoever.

ENCLOSURE No. 1.

STATEMENT A.—Merchandize—Value—Imported and Exported, exclusive of Treasure.

Official Years.	Imports.	Exports.	Total.
	RS.	RS.	RS.
1870-71	3,95,17,757	2,64,68,784	6,59,86,541
1871-72	3,65,07,069	3,39,25,020	7,04,32,089
1872-73	3,77,49,745	2,99,77,003	6,77,26,748
1873-74	3,91,89,243	3,26,02,382	7,17,91,625
1874-75	3,96,50,242	2,93,18,197	6,89,68,439
1875-76	4,47,26,548	3,49,29,747	7,96,56,295

MADRAS,
27th January 1877.

(Signed) J. HUNTER-BLAIR,
Collector of Sea Customs.

ENCLOSURE No. 2.

From W. PARKES, Esq., C. E., to the Under Secretary of State, India Office, dated 23rd, Abingdon Street, 18th August 1874.

HAVING understood that the reports of the Acting Collector of Sea Customs and the Board of Revenue at Madras on the probable revenue to be derived from a harbour at that place are not considered to confirm the estimate which I put forward in my report on the subject, I would beg to submit some explanation which I think will tend to remove that unfavorable impression.

2. I will first re-state my estimate as given in paragraphs 38 and 39 of my report. I believe that, in assuming the "saving in landing and shipping operations and other consequent expenses" at a rupee per ton of "goods," I am under the mark; but, assuming this figure and applying it to the lowest estimate given of the number of tons landed and shipped last year, viz., 275,000, we may rely on a revenue derived from savings only of £27,500. This would pay interest at 4 per cent. on £611,000 and at 5 per cent. on £550,000.

A harbour made according to the accompanying plan would cost £565,000, including 10 per cent. for contingencies and 5 per cent. for superintendence, and therefore seems to be within the revenues of the trade of the port.

3. This conclusion is based on three assumptions, viz. :—

1st.—275,000 tons to be annually landed and shipped.

2nd.—A saving of a rupee per ton in the process.

3rd.—That the cost of the works will be £565,000.

The third of these has not, I believe, been called in question, and it has been substantially confirmed by Colonels Walper and Farewell. The first I give on the authority of

Mr. Hunter-Blair, the Collector of Sea Customs, and this I shall presently compare with the estimate of his successor, Mr. Webster, now under consideration. On the second I would now submit a few remarks.

4. The table of the comparative cost of landing and shipping at Madras and at Kurrachee is simply intended to show that a considerable saving may be expected from the construction of a harbour; but it is not possible to deduce from it with exactness what the amount of saving will be. Much depends on the relative quantities of the different classes of goods and on various local circumstances. It may perhaps be taken approximately at 12 Annas on an average of all goods; but in addition to this, credit may be taken for saving in detention of ships and damage to cargoes which fully justifies the assumption of a rupee per ton as a round sum. I did not enter into the question of whether the charge should be made on the ship or the cargo, but I may state that it is my opinion, looking at the nature of the advantage which the harbour will afford, that the larger portion of the charge should be laid on the cargo, and that the nearer the harbour is to being a free one for ships to enter the better for the trade.

5. Such being my estimate, I will now pass to those which have been made since I presented my report. The first contribution to the question is contained in a Government Order, dated 4th December 1873, which states that, for the purpose of providing for the interest and working fund on the loan which would be raised for the construction of the work, it would be necessary that a round sum of at least £36,000 should be obtained. Here it will be seen that the amount of revenue required from the trade of the port is at once raised from £27,500 to £36,000.

6. On my inquiring what was the object of the *working fund* spoken of, I was informed that the word was a misprint for *sinking fund*, and (speaking from recollection as to the exact proportion) that the amount was arrived at by taking a capital sum of £600,000 and calculating interest at $4\frac{1}{2}$ per cent., £27,000. The mistake was corrected in the copy of the order handed to me, but it appears it was not in those forwarded to the Board of Revenue, the Custom House, and the Chamber of Commerce, for the item is spoken of in the reports from those departments as working fund or up-keep or working expenses (in paragraphs 1 and 4 of Mr. Webster's report of 27th January, paragraph 2 of Mr. Grose's Minute, paragraph 1 of Mr. Macfadyen's letter of 24th February, and paragraph 1 of Mr. Grose's second Minute.)

In the despatch to the Government of India however (paragraphs 10 and 14) it is spoken of clearly as a sinking fund.

7. Now it is not within my department to discuss the question of whether it is good policy to charge the trade with sinking fund in addition to interest on the loan, but I may call attention to the fact that this mistake of three letters appears to have been the means of preventing the question coming before those whose duty it would have been to discuss it.

8. With regard to the supposed "working fund" or "up-keep" I may say that there is not the slightest occasion for making any provision for such a fund. There will be no expense in the maintenance of the harbour works unless caused by accidents which it is impossible to foresee either to their nature or extent, and the expense of the ordinary port establishment will probably be less rather than more than they are at present.

9. I now proceed to the report of Mr. Webster, the Acting Collector of Sea Customs, whose estimates were made for the purpose of checking and supplementing those which I had received from his predecessor, Mr. Hunter-Blair. Mr. Webster most truly says in the 24th paragraph of his second report that the question of the best method of raising a revenue does not press for an early decision; admitting this I shall pass over the parts of his reports which treat of this question and confine myself to the matters of fact which he brings forward.

10. I should explain that it is a most difficult matter to estimate the amount of trade at Madras in tons. There are no records in that form, the goods being enumerated in numbers of parcels, cases, bales, &c., and even yards of cotton twist or piece-goods. Mr. Hunter-Blair took the greatest pains to arrive at an estimate, and he found that the most trustworthy result was to be obtained by taking the number of boat trips and with certain corrections supposing each boat to carry two tons, but even this was a work of difficulty. The majority of the boats are under the

control of Marine Police, but not all; and some goods do not pass through either the Police or the Custom House. Mr. Blair was indefatigable in his researches, and I could easily see that only a person most thoroughly conversant with all the intricacies of the trade of Madras could hope to get any result. After weeks of labor, Mr. Blair gave me a return of 239,822 tons as calculated from boat trips, which, however, does not include timber, machinery, and large articles landed on rafts, horses and passengers. These and other items, of which he had not up to the time of my leaving Madras obtained the details, Mr. Blair assured me, would raise the total to at least 275,000, and he thought more.

11. Mr. Blair temporarily left the Custom House shortly after I left Madras, but the matter was taken up by his successor with the result I shall now present. Mr. Webster with, I am sure, great labors reduced the quantities as given in the ordinary Customs House returns to tons, and obtained the result (enclosures 2 and 3) that the aggregate of a portion of the exports and imports of the articles so reduced was 203,625 tons. This, however, is exclusive of timber, palmyra, cocoanuts, and chanks, of which the weight is not given, though the quantity is evidently considerable. Mr. Webster further states that his return does not include Railway materials. I am able to supply this omission by a return I received from the Railway authorities. It is 15,590 tons, raising Mr. Webster's total to 219,215 tons.

12. Then there is another item to which Mr. Webster does not allude, but which, I think, cannot be included in his estimate, based as it is on Custom House records only, viz., Government stores. These pass through the Master Attendant's Department. The amount is 10,584 tons, making the former 229,799 tons. This is, I think, a sufficiently near approximation to Mr. Hunter-Blair's 239,822 tons, considering that it is arrived at by a totally different process.

13. Mr. Webster, however, has made an estimate for the last five calendar years by the same process as that adopted by Mr. Blair for the official year 1872-73, viz., the number of boat trips. The following is a comparison of Mr. Webster's return of the two complete years 1872 and 1873, and Mr. Blair of the official year 1872-73 for small boats only:—

Mr. Webster.	1872	...	...	...	...	105,948 Trips.
	1873	...	...	...	...	101,165 "
						207,113
					Average ...	103,056

Mr. Blair (1872-73) 114,399, but Mr. Blair's return includes the Railway and Government stores before alluded to which were conveyed in 7,795 and 529 boats, respectively, which, if added to Mr. Webster's return, will raise it to 116,142 trips, and thus leave the two returns very consistent with one another.

14. Besides these Masulah boats there are a number of large boats plying to the pier. Mr. Blair gives 689 trips for the one year at 16 tons each. Mr. Webster 3,987 for two years, or an average of 1,993 trips, which he estimates at $12\frac{1}{2}$ tons each. It would appear from this that some further records of these boats had been found after Mr. Blair's departure.

15. Mr. Webster gives on the average gross tonnage (without the reduction of 14 per cent.) for 1872-73, 231,992. If to this be added the Railway and Government stores 13,086 trips or 26,172 tons, we obtain 258,164 tons as compared with the 239,882 obtained by Mr. Blair.

16. But from the total thus obtained, Mr. Webster makes a deduction for empty boats and boats carrying only $1\frac{1}{2}$ tons dead weight. In the absence of any means of the question, I am willing to admit the principle as applied to Mr. Webster's estimate, though not to Mr. Blair's, as the latter I clearly remember made the allowance in some indirect way. But while admitting the principle, I demur to the mode in which Mr. Webster has applied it in calculating the deduction for "dead weight."

* It is difficult to see why a rough estimate need have been made in this case, the return in enclosures 2 and 3 compared with the regulations in force in 1872-73 (when coal was carried in loads of 2 tons) would give 11,392 tons out of 203,625 tons as dead weight, being rather over 5 per cent., but possibly some of the unknown contents may also be "dead weight."

Mr. Webster says on a rough estimate about 10 per cent. of the trade of the port may be classed as "dead weight." If this be so, and $1\frac{1}{2}$ tons "dead weight" is by the boat calculation equivalent to 2 tons measurement, the deduction to be made is $3\frac{1}{4}$ per cent., and not 10 per cent.

*Proceedings of the Madras Government, Public Works Department,
16th March 1877. No. 889.*

17. Taking then $7\frac{1}{2}$ per cent. (4 per cent. for empty trips and $3\frac{1}{2}$ for "dead weight") as the deduction to be made from the 258,164 tons given above, we obtain (258,164—18,932) 239,232 as a net result, Mr. Blair's being 239,822.

18. It may be convenient if I repeat that this result of 239,232 tons, which I submit should be substituted for 199,514 given in paragraph 17 of Mr. Webster's second report, is obtained by adding to the latter—

1st.—The amount of Railway Stores, 15,590 tons, of which the return is acknowledged in paragraph 3 of the first report not to have been received, and is never afterwards alluded to.

2nd.—The amount of Government stores, 10,584 tons, which is never alluded to at all, but which, by a comparison of the total number of boat trips given by Mr. Webster and Mr. Blair shows, cannot be included in the return made by the former gentleman.

3rd.—The difference between 10 per cent. assumed by Mr. Webster to be the whole dead weight cargo landed and shipped, and which is deducted in its entirety by him from the amount obtained by assuming 2 tons as a boat load and one-third of that percentage which is the true amount to be deducted. It will be observed that the above are matters of fact, and that when matters of estimate or "give and take" enter into the question, I have adopted Mr. Webster's conclusions.

19. It must be remembered that neither Mr. Webster's calculations with the corrections I have applied, nor Mr. Hunter-Blair's calculation from boat trips, includes the important items of timber and other materials which are conveyed on rafts. No data are given for estimating the quantity of these, but I am informed that they will probably amount to from 15,000 to 20,000 tons. This added to the 240,000 in round numbers arrived at above will leave no very serious difference between the total and Mr. Hunter-Blair's total estimate of 275,000. Such differences as these may more probably be attributed to further omissions in Mr. Webster's data which I do not happen to have the means of supplying than to an over-estimate on the part of an officer so experienced in the trading operations at Madras as Mr. Hunter-Blair.

(True Copy.)

(Signed) J. HUNTER-BLAIR,
Collector of Sea Customs.

SUBMITTED for the information of Government.

2. In this letter Mr. Hunter-Blair explains at length the calculations by which he arrived at 275,000 as the average annual tonnage of goods landed and shipped; which might be relied upon in estimating the revenue to be derived from a tax on the weight of goods to meet the sum required for interest and sinking fund in connection with the new harbour; the difference between his figure and Mr. Webster's estimate framed when he was acting as Collector of Sea Customs in 1874, viz., 199,514 tons, is satisfactorily accounted for, and Mr. Hunter-Blair further shows that, owing to the expansion of trade, 300,000 tons may fairly be taken as the quantity of goods landed and shipped with reference to the traffic of last year.

3. Assuming that at least one rupee a ton will be saved on the charges for landing and shipping after the completion of the harbour, a sum of £30,000 can be raised towards the £30,000 required to meet the interest on the capital outlay £565,000 and provide a sinking fund without the imposition of any additional charge on the trade of the port, and an import of Rupees ₹3-0 per ton will suffice to raise the whole sum required. Mr. Hunter-Blair prefers this method of providing the requisite funds to any increase of port dues, but, in the event of its being decided to adopt the latter plan, an enhancement of two annas per ton, taking the tonnage which paid port dues in 1875-76, will be ample.

*Proceedings of the Madras Government, Public Works Department,
16th March 1877. No. 889.*

The capital outlay, £565,000, will be repaid in 26 years with interest at 4 per cent. per annum by devoting a sum of £30,000 annually to the liquidation of the debt.

4. Mr. Parkes appears to have fallen into an error at paragraph 16 in calculating the deduction for "dead weight" at $3\frac{1}{2}$ per cent. on the total trade of the port. The deduction to be made is one-fourth or 10 per cent. of the traffic, or $2\frac{1}{2}$ per cent. on the whole. The correction, however, will render the results still more favorable for the purpose of his argument.

(Signed) C. A. GALTON,
Sub-Secretary.

TRANSFERRED to the Public Works Department.

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

No. 386.

ORDER THEREON, 16th March 1877, No. 889.

CIVIL WORKS, No. 30.

ORDERED to be recorded and forwarded for the information of the Government of India in continuation of the

papers recorded with G.O., No. 1,271, dated 11th May 1874.

(True Extract.)

Colonel,
Acting Joint Secy. to Govt., P.W.D.,
Buildings and Roads Branch.

To the Superintendent, Madras Harbour Works.

" Marine Department.
" Revenue
" Chamber of Commerce.

Exd. S. T. Austin.

10 Spare Copies

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Govt. of 1877
PUBLIC WORKS.
No. 2013

THE SUPERINTENDENT, MADRAS
HARBOUR WORKS.
&c. &c.

Dated March 18th.

Issued

Recd. 9 April

Encl.

G. O., 16th March 1877, No. 889.

MARCH

Nos. 385-386.

No 2013

Comm. to the Secy
of Revenue

10 April 1877

Madras Harbour.—Proceedings of the Board of Revenue submitting letter from the Collector of Sea Customs relative to the revenue to be derived from a tax on warehousing of goods to meet the sum required for interest and sinking fund in connection with the —, ordered to be forwarded to the Government of India.

With order

13.5.77 No. 12 of Revenue (12-4-77)