(1) Number of pages 13 sheet

(2) Date of repair

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. 6369 Press.
B.P. No. Mis.

Dated 16.11.1877 197

Not to be folded or roughly handled.

Archives 1—10,006—19-4-79.

No. 4,950.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th November 1877.

Read the following letter from W. LOGAN, Esq., Collector of Malabar, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated Kannoth, 25th October 1877, No. 236:—

REFERRING to paragraph 3 of Board's Proceedings, No. 797, dated 23rd February 1877, I have the honor to observe that the same end, viz., the collection of an 8 per cent. export duty on the cocoanut produce from the Laccadive Islands might be attained in a different way if it were made compulsory on the islanders that before their produce left the islands they should pay the duty thereon to the Ameen. On the point of compulsion there can be no difficulty as the islands being scheduled district with no positive law in force therein any administrative order that may be given acquires at once the force of law.

2. Of course this would not be so effectual a plan as that proposed before, but I think it might be worked.

3. If the export manifest of a vessel carrying produce were prepared in triplicate and on a printed form, one copy for the Commander, one for record in the island, and one to be forwarded to Calicut, with the Ameen's account and remittance of cash as a voucher, there would be a pretty tolerable check on malpractices.

4. I solicit orders for introducing this plan from 1st July next in the four northern islands only, the commutation rates being those given in the abstract to Statement 3 which accompanied my letter published in the above Proceedings, but omitting fractions of a rupee, that is to say, the rates would be—

Coir yarn	Rupees	9 per cwt.
Cocoanuts	„	15 per 1,000.
Copra	„	9 per cwt.
Jaggery	„	4 do.
Vendiah	„	4 do.

5. These rates would very probably require alteration hereafter, and they would form a subject for discussion with the islanders during the approaching visit.

6. There might be some difficulty about payment on the island; indeed in former years such a scheme would have been impracticable on account of the lack of money, but matters in this respect have greatly changed in the last ten or twelve years, and I fancy any difficulty that exists may be overcome by the men of substance becoming sureties for those of lesser means, or perhaps the smaller men might be allowed to pay in kind, though, of course, it would be as well if that plan could be avoided.

7. I beg for early orders as I wish to dispatch this year's expedition as soon as possible, and if my suggestion commends itself to the Board, I propose that the officer who goes should make detailed arrangements for introducing the new plan.

SUBMITTED to Government with reference to G.O., dated 2nd July 1877, No. 416.

2. In their Proceedings disposed of in the Government Order quoted above, the Board supported Mr. Logan's proposal to substitute for the coir monopoly in the four northern Laccadive Islands an export duty at about 8 per cent. on the value of the gross cocoanut produce payable in cash on the main land; the Government, however, considered that as the law now stands, the system proposed could not be introduced. Mr. Logan now points out that as the islands are included in the scheduled districts, there is nothing to debar the Government from levying the duty at the time of export by an administrative order, and he considers that if the export manifests of vessels carrying produce from the islands are prepared in triplicate, one copy being forwarded to Calicut for comparison with the accounts of the Ameens, by whom the duty will be

levied, there will not be much room for fraud. The commutation rates proposed (subject to modification hereafter if necessary) are based on the average value of the exports for a series of ten years and payment in kind is to be accepted in the event of a deficiency of cash.

3. The Board consider that the system might be tried with advantage, and they do not think that legislative sanction is required. The islanders would not be restricted as to the port of importation, but it will always be open to the Collector to procure from such port accounts of the quantity actually shipped from the islands so as to compare the duplicate and triplicate with the original and check falsification of the documents furnished by the Ameen in support of his accounts. An option of paying in kind although not of course so convenient an arrangement as payment in cash must be allowed until the islands become further developed to obviate hardship to the poorer exporters who might have a difficulty in finding money, but the valuations for payment in kind should be as high as is consistent with reason and justice so as to make money-payments more profitable to exporters whenever they have arranged to get coin or can do so.

(A true Copy and Extract.)

Sub-Secretary.

To the Chief Secretary to Government, Political Department.
Copy to the Collector of Malabar.
" " Secretary to Government, Revenue Department.

Exd. A. Grubert.

Revenue 1877. Nov.
Board of Revenue,
MADRAS.

PROCEEDINGS, 9TH NOVEMBER 1877, No. 4,950.

Encl.

Received

NOVEMBER.
No. 4,950.

Cocoanut produce — from the Laccadive Islands.—Submitting to Government letter from Collector of Malabar regarding the collection of an 8 per cent. export duty on the —, and expressing Board's opinion on the subject.