(1) Number of pages (10 pages or 5 Sheets).

(2) Date of repair 19-4-1984.

(3) Initials of the Referencer [illegible]

# TAMIL NADU ARCHIVES

## GOVERNMENT OF TAMIL NADU

Revenue. DEPARTMENT

| G.O. No. 1110, Revenue. | Press. |
|---|---|
| ~~B.P. No.~~ | Mis. |
| Dated 20-7-1878. | 197 . |

*Not to be folded or roughly handled*

Archives I—5,806—24-2-78.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

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20th July 1878, No. 1,110.

Read the following paper :—

No. 217. Proceedings of the Board of Revenue, dated 1st July 1878, No. 1,811.

Read the following Proceedings of the Madras Government, dated 3rd June 1878, No. 831, Revenue Department :—

ABSTRACT.—*Country-brewed Beer.*—Passing remarks on Board's Proceedings regarding the manufacture of —, and requesting the Board to cause the proposed changes to be communicated to the brewers.

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IN the foregoing order the Government affirm that the local production of sound beer is an enterprise to be encouraged, and that the rules so far as they operate in the opposite direction should be modified. To this end they direct—

(1) That in future the employment of malt properly prepared from any grain shall be permitted.

(2) That the present license fees shall remain unaltered, but that the excise duty of 4 Annas a gallon shall be reduced to 1 Anna, provided that the alcoholic strength does not exceed 6 per cent.

(3) That the grant of licenses for the sale of country-brewed beer shall be permitted at the discretion of Collectors as in the case of imported beer.

2. The Board have never desired to check the production of *sound* beer; their contention has been that the beer generally produced locally is *not* sound, and that there are such difficulties in the way of securing a wholesome article and such inducements and opportunities for placing an unsound and deleterious article in the market that it is undesirable to remove the restrictions which after much deliberation it had been found necessary to impose. Government have now arrived at an opposite conclusion, and the Board will endeavor to give effect to their orders; but before communicating the changes decided upon to the brewers, or issuing orders to Collectors, they desire further instructions on several points and venture to submit a few further remarks.

3. *First.*—The Board desire to be informed whether it is the intention of Government to allow brewing on the plains as well as on the Hills, and whether the concessions now granted are to extend to such manufacture. This is one of the points specially raised in the petitions transferred to the Board for disposal, although the Board's Proceedings, (dated 17th April, No. 1,068), reporting on Mr. Roberts' case have not been read in the order. The arguments against encouraging brewing on the plains are still stronger than against manufacture on the Hills; the nature of the liquor produced is fully shown in the Board's Proceedings, embodied in G.O., dated 9th December 1875, No. 1,786, wherein Government decided that in future "no brewery will be allowed elsewhere than on the Hills." The Board request distinct instructions on this point.

4. *Second.*—Paragraph 4 of the order declares the determination of Government not to extend the reduction of duty to spirit-washes or specious imitations of beer, and have restricted the concession to liquor containing not more than 6 per cent. of alcohol. The Board have already pointed out the difficulty, or rather the impossi-

bility, of maintaining practical check as regards constituents and alcoholic strength, and the steps to be taken have not been indicated in the order. As there are no ready means, as far as the Board are aware, of testing the alcoholic strength of the liquor, the validity of claims to the lower rate of duty therefore cannot be proved, and the Board presume that they must be admitted without question; the only check on the brewer's operations will be occasional inspections of the brewery, which, as already pointed out, must be more or less nominal, and chemical analysis of the liquor issued and offered for sale; these tests, to be of use, must be frequently applied, and the Board request that the Chemical Examiner may be directed to undertake the analysis whenever specimens of beer are sent to him. The Board are unable to issue any more definite instructions in the matter, and as it is evident that there is practically no means of enforcing the condition on which alone the concession has been granted, they resolve to request a clearer expression of the intention of Government. As regards the maintenance of the present standard of 8 per cent. the Board see no *fresh* reason to recommend it; they have already explained that the reason why the restriction as to alcoholic strength formerly in force was relaxed was the complaint of the brewers that the beer would not keep at a lower strength—*vide* G.O., 9th April 1872, No. 578.

5. With reference to paragraph 6, the Board would respectfully observe that their argument appears to have been misunderstood. It was of course open to Government to make any arrangements they pleased in regard to the manufacture of country beer before the new contracts were concluded; all that the Board advanced was that "although the power to grant licenses for the sale and manufacture of beer was expressly reserved in the notices setting forth the conditions on which the contracts were offered for competition, no intimation was given of any change of policy likely to stimulate the sale of that liquor and prejudice the interests of the monopolists; and that, therefore, the contractors whose offers have been accepted, will have good ground for complaint if restrictions are suddenly removed to such an extent as to affect their interests seriously." The brewers themselves seem to have anticipated difficulty in the way of the grant of the concessions now ordered after the conclusion of the new contracts, and the Board apprehend that the course decided upon will give rise to serious complications.

*Vide* Petition No. 707.

(A true Extract.)

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

No. 218.

ORDER THEREON, 20th July 1878, No. 1,110.

| Separate Revenue, No. 23. |
|---|
| *Abkari.* |

THE Government consider this reference to have been unnecessary. In paragraph 1 of G.O., 5th February 1878, No. 176, the Board were told that the Government desired to encourage the manufacture of beer *on the Hills*.

2. Mr. Roberts' case has now been separately settled, and the Board's Proceedings on it were not before Government when the papers disposed of in the order under reference were under consideration.

3. The Government fully recognize the difficulties connected with testing beer for alcoholic strength, but do not understand that these will be any greater than heretofore or than they are in England and elsewhere. At present it is the duty of the Commissioner of the Nilgiris to inspect the breweries periodically, and all Collectors are required to send

*Vide* Board's Proceedings in G.O., 31st ly 1876, No. 1,024.

occasionally to Madras for analysi cimens of the country-made beer ordinarily



offered for sale in their districts. These measures will have to be adopted as long as any restriction is placed on alcoholic strength, and it does not appear why any additional steps should be taken because it is proposed to reduce the excise duty if the brewers are willing to manufacture beer of a reduced spirituous strength.

4. The Chemical Examiner will undertake analyses of beer whenever it may seem expedient to the Board that they should be made.

(True Extract.)

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

To the Board of Revenue.
& the Public Department

Bxd. C. Howarth.

No. 1,811.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st July 1878.

Read the following Proceedings of the Madras Government, dated 3rd June 1878, No. 831, Revenue Department:—

ABSTRACT.—*Country-brewed Beer.*—Passing remarks on Board's Proceedings regarding the manufacture of —, and requesting the Board to cause the proposed changes to be communicated to the brewers.

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IN the foregoing order the Government affirm that the local production of sound beer is an enterprise to be encouraged, and that the rules so far as they operate in the opposite direction should be modified. To this end they direct—

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(2) That the present license fees shall remain unaltered, but that the excise duty of 4 Annas a gallon shall be reduced to 1 Anna, provided that the alcoholic strength does not exceed 6 per cent.

(3) That the grant of licenses for the sale of country-brewed beer shall be permitted at the discretion of Collectors as in the case of imported beer.

2. The Board have never desired to check the production of *sound* beer; their contention has been that the beer generally produced locally is *not* sound, and that there are such difficulties in the way of securing a wholesome article and such inducements and opportunities for placing an unsound and deleterious article in the market that it is undesirable to remove the restrictions which after much deliberation it had been found necessary to impose. Government have now arrived at an opposite conclusion, and the Board will endeavor to give effect to their orders; but before communicating the changes decided upon to the brewers, or issuing orders to Collectors, they desire further instructions on several points and venture to submit a few further remarks.

3. *First.*—The Board desire to be informed whether it is the intention of Government to allow brewing on the plains as well as on the Hills, and whether the concessions now granted are to extend to such manufacture. This is one of the points specially raised in the petitions transferred to the Board for disposal, although the Board's Proceedings, (dated 17th April, No. 1,068), reporting on Mr. Roberts' case have not been read in the order. The arguments against encouraging brewing on the plains are still stronger than against manufacture on the Hills; the nature of the liquor produced is fully shown in the Board's Proceedings, embodied in G.O., dated 9th December 1875, No. 1,786, wherein Government decided that in future "no brewery will be allowed elsewhere than on the Hills." The Board request distinct instructions on this point.

4. *Second.*—Paragraph 4 of the order declares the determination of Government not to extend the reduction of duty to spirit-washes or specious imitations of beer, and have restricted the concession to liquor containing not more than 6 per cent. of alcohol. The Board have already pointed out the difficulty, or rather the impossibility, of maintaining practical check as regards constituents and alcoholic strength, and the steps to be taken have not been indicated in the order. As there are no ready means, as far as the Board are aware, of testing the alcoholic strength of the liquor, the validity of claims to the lower rate of duty therefore cannot be proved, and the Board presume that they must be admitted without question; the only check on the brewer's operations will be occasional inspections of the brewery, which, as already pointed out, must be more or less nominal, and chemical analysis of the liquor issued and offered for sale; these tests, to be of use, must be frequently applied, and the Board request that the Chemical Examiner may be directed to under-

take the analysis whenever specimens of beer are sent to him. The Board are unable to issue any more definite instructions in the matter, and as it is evident that there is practically no means of enforcing the condition on which alone the concession has been granted, they resolve to request a clearer expression of the intention of Government. As regards the maintenance of the present standard of 8 per cent. the Board see no *fresh* reason to recommend it; they have already explained that the reason why the restriction as to alcoholic strength formerly in force was relaxed was the complaint of the brewers that the beer would not keep at a lower strength—*vide* G.O., 9th April 1872, No. 578.

5. With reference to paragraph 6, the Board would respectfully observe that their argument appears to have been misunderstood. It was of course open to Government to make any arrangements they pleased in regard to the manufacture of country beer before the new contracts were concluded; all that the Board advanced was that "although the power to grant licenses for the sale and manufacture of beer was expressly reserved in the notices setting forth the conditions on which the contracts were offered for competition, no intimation was given of any change of policy likely to stimulate the sale of that liquor and prejudice the interests of the monopolists; and that, therefore, the contractors whose offers have been accepted, will have good ground for complaint if restrictions are suddenly removed to such an extent as to affect their interests seriously." The brewers themselves seem to have anticipated difficulty in the way of the grant of the concessions now ordered after the conclusion of the new contracts, and the Board apprehend that the course decided upon will give rise to serious complications.

*Vide* Petition No. 707.

(A true Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department, with
Govt. Petitions, Nos. 698 and 707 of 1878.

Rcd. W. H. French.

Revenue — 1878 — dated 1st August — No. 2896.

# Board of Revenue, MADRAS.

PROCEEDINGS, 1st JULY 1878, No. 1,811.

Copy-J-7-78

Rcd. 2 Aug

JULY.
No. 1,811.

*Country-brewed Beer.*—Requesting further instructions with reference to Government Order regarding the manufacture of sound and wholesome —.

f.o. No 1110
by 25 July 1878

Boards Proc 1st July 78
No 1811
Requesting further instructions with refce to the f.o. regarding the manufacture of beer.

The Government consider this reference to have been unnecessary in para 18 f.o. 5th July 78 No 176 the Board were told that the Government desired to encourage the manufacture of beer in the Hills.

2. Mr. Roberts case has now been settled separately & the Boards Proc on it were sent before Government

when the papers
disposed of in the
order under reference
were under
consideration.

3. The Government
fully recognize the
difficulties connected
with testing strength
beer, but do not
understand that
these will be any
greater than
heretofore. At present
it is the duty of the
Commissioner of the
Revenue to inspect
the breweries periodically
& all collectors are
required to send
occasionally to
London for analysis
specimens of the
country-made beer
ordinarily offered
for sale in their
Districts. If these
measures will
have to be adopted
as long as any
restriction is placed
on alcoholic strength
and it does not
appear why any
additional steps
should be taken
because it is
proposed to reduce
the Excise duty if
the brewers are
willing to
manufacture beer
of a less spirituous
nature strength

4. The chemical
Examiner will
undertake analyses
of beer whenever
it may seem expe-
-dient to the Board
that they should be
made. I am

1 Spirituous strength

Vide Bor. Prop. in
H.O. 31st July 76. Vol. 24.

14 To the Board of Revenue
re the Brewers Oath

Dec. 29 July

