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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	899	Press
B.P. No.		Mrs.
Dated	4.7.1876	1966

Not to be folded or roughly handled

809

*Proceedings of the Madras Government, Revenue Department,
4th July 1876.*

No. 34. Read the following Proceedings of the Board of Revenue, dated 10th June 1876, No. 1,533:—

Read the following Proceedings of the Madras Government, dated 1st June 1876, No. 726, Revenue Department.

ABSTRACT.—*Arrack Contract of the Tanjore District.*—Permitting the — to be cancelled in July or August, and requesting the Board to consider the alleged hardship resulting from one distillery only being allowed to a district and submit their opinion with reports from the Collectors of the districts concerned.

COMMUNICATED to the Collector of Tanjore who will inform the present arrack contractors that upon their entering into a formal agreement to relinquish the farm from such date as arrangements for a transfer can be completed, a notice inviting tenders will be issued, but that they cannot be relieved of their liabilities until the arrangements have been completed.

2. The Board do not see how an earlier date than the 1st September can possibly be fixed for the transfer to allow of due publicity being given to the notice inviting tenders and to enable the successful tenderer to deposit the requisite security and mature arrangements for supplying the district. The dates which the Board suggest for receiving tenders, deposit of security, &c., are entered in the accompanying notice. The Collector should lose no time in communicating with the present contractors, and should thereupon telegraph whether the dates specified will answer or what amendments are required. The notice will then be inserted in the *Fort St. George Gazette*.

3. With reference to paragraph 2 of the Government Order, the Board observe that the number of distilleries is not restricted to one for each district. Distilleries can only be established at places indicated by the Collector and nowhere else under the terms of the renters' engagement, and the Board have ruled that one or two distilleries should suffice unless in very exceptional circumstances. As a matter of fact, there are two in Nellore, two in North Arcot, and four in South Arcot. No complaints have reached the Board on the subject, and the Tanjore renters made no application, as far as the Board are aware, for permission to open more distilleries. The renters of Trichinopoly and Vizagapatam having elected to supply those districts from their distilleries in South Arcot and Ganjam respectively, it would appear that the advantages to be derived from any increase in the number of the distilleries are not commensurate with the expense of their establishment and maintenance. The Collectors of the marginally-noted districts Ganjam, Nellore, Chingleput, North Arcot, will, however, be requested to report whether the renters of their respective districts have expressed any desire for permission to open additional distilleries, and, if so, what objections there are to compliance with their request. Additional distilleries are of course not required for the Nilgiris or Bellary Cantonment.

(True Extract.)

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

*Proceedings of the Madras Government, Revenue Department,
4th July 1876.*

No. 35.

ORDER THEREON, 4th July 1876, No. 899.

Separate Revenue, No. 3.

Abkari.

RECORDED.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

899

I. NEW EXCISE DISTRICT.—ARRACK.

NOTICE.

1. Tenders are hereby invited for the EXCLUSIVE PRIVILEGE of manufacturing and selling Arrack in *the district of Tanjore.* from the 1st July 1878 to the 30th June 1879, subject to the conditions hereinafter set forth. The privilege will not include the sale of Toddy, of European Wines

and Spirits, or of Beer, or the manufacture of Beer; and the Collector will be at liberty to issue Licenses for these purposes, provided that no License shall be issued for the manufacture or country Beer until the consent of the Board of Revenue has been obtained. Moreover when bodies of troops pass through the district they may, at the option of Government, be supplied with Arrack by a separate Arrack Contractor.

2. Tenders are to specify the minimum revenue which the tenderers will guarantee to Government if the exclusive privilege above described is granted to them, and state the security which they are prepared to offer for the fulfillment of their engagement. Each tender must be accompanied by a deposit of Rupees 1,000 in cash and enclosed in a cover superscribed with the words, "tender for the exclusive privilege of making and selling Arrack in *the district of Tanjore.*" It must be sent to the Collector of the district to which it refers so as to reach him on or before the 1st March 1878, after which no tender will be received. The tenders will be opened by the Collector in public and before any tenderers who are present at the Cutcherry on the 1st March at 12 o'clock. The final disposal of the tenders will rest with the Board of Revenue, to whom the Collector will forward all the tenders he receives. The Board will have full power to accept the tender which they consider most advantageous to the public interests. The decision of the Board will be announced on or before the 1st April 1878, and communicated direct to the tenderers, and the deposits will then be returned to the unsuccessful tenderers on their application to the Collector.

3. The party whose tender is accepted shall, within one fortnight after the Board's decision has been communicated to him, deposit with the Collector a sum in cash or Government securities endorsed to the Collector, which with the deposit of Rupees 1,000 made at the time of the tender, is equal to one-tenth of the annual revenue which the tenderer has offered to guarantee, and if he fails to do so, the deposit already made will be forfeited, the Board's decision accepting his tender will be cancelled, and the Board will come to a new decision on the tenders already received, or call for further tenders or dispose of the exclusive privilege in some other way.

4. The party whose tender has been accepted shall further on or before the 1st Jan 1879, deposit with the Collector a sum in cash or Government Promissory Notes endorsed to the Collector, which with the sum before deposited is equal to one-fourth of the annual revenue which the tenderer has offered to guarantee, or he may deposit security if any security has been previously approved by the Board of Revenue for the same amount, and if he fails to do so, the Board's decision accepting the tender will be cancelled, the deposits already made will be forfeited and the Board will come to a new decision on the tenders already received or dispose of the exclusive privilege in some other way. If approved security for the full amount of one-fourth of the guaranteed revenue is deposited, the previous deposits of Cash or Promissory Notes will be returned.

5. When the deposit of the 1st Jan 1879 as described above is made, the party whose tender and final deposit have been accepted, shall execute an agreement binding the said party to conform to the conditions hereinafter set forth, and if he fails or refuses to sign the agreement, a copy of which may be obtained from the Collector, by the 1st Jan 1879, all deposits already made will be forfeited and the exclusive privilege will be assigned otherwise as the Collector may determine.

REVENUE.
THE BOARD OF REVENUE.

1st. of 1878

G.O., 4th July 1878, No. 893.

JULY.
Nos. 34-35.

Arrack Contract of the Tanjore District.—
According to the Proceedings of the Board of Revenue
communicating to the Collector, with instructions,
G.O., regarding cancellation of the—

89/3

Septem-
ber, 1878

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Contractors

City, Madras

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Row

10 August
1878

10 August
1878

10 August
1878

6. As soon as the agreement has been executed, the Collector will issue a LICENSE assigning to the party whose tender has been accepted and who has made the deposits and executed the agreement, the exclusive privilege described in the first Clause of this notice subject to the following conditions:—

CONDITIONS.

1. An excise duty of the following amount shall be paid on every Imperial gallon of spirit issued by the Holder of the License, minus 5 per cent. for ullage and leakage:—

	Proof.	30° Under Proof.	60° Under Proof.
Nellore	2 3 0	1 8 0	1 0 0
Bellary Cantonment	3 15 0	2 12 0	1 0 0
Trichinopoly	2 8 0	1 12 0	1 0 0
Salem	2 8 0	1 12 0	1 0 0
Nilgiris	3 15 0	2 12 0	1 0 0
Tanjore	2 14 0	2 0 0	1 2 0

These payments of excise duty shall be made on or before the 25th of the month following that on which the liquor is issued and interest at 6 per cent. shall be paid on all arrears left outstanding on that date. Such arrears shall be recoverable by attachment and sale of the property of the holder of the License as provided in Section 10, Madras Act III. of 1864. One-fourth of the annual revenue which the Holder of the License has guaranteed shall be paid into the District Treasury by the 25th October, one-half by the 25th January, three-quarters by the 25th April in each fasli (the Revenue year beginning with the 1st July and ending with the 30th June) and the whole by the 25th July in the next fasli, and if the payments of excise duty do not satisfy these requirements, they shall be supplemented to the necessary extent. Interest at 6 per cent. shall be paid on all arrears left outstanding on the dates mentioned in this Clause, and in the event of any default in the payments of the guaranteed revenue, the Collector may declare the License cancelled and recover all arrears with interest at 6 per cent. either by means of the security which has been deposited or by attachment and sale of property, or by both.

2. Distilleries and depôts shall be established at the place or places indicated by the Collector and no where else, and shall be open at all times to inspection by the Collector or any subordinate whom he may depute for that purpose. The cost (not exceeding Rupees 100 a month for each distillery) of such Police guards and gauging establishments as the Collector may consider necessary, shall be paid into the Treasury by the Holder of the License monthly on the first of each month. No liquor shall be taken out of a distillery until it has been gauged and passed by an official appointed for that purpose by the Collector. The following rules regarding the issue of spirits shall be observed:—

(a.) Issues shall be of a strength as near as possible to proof, 30° under proof, or 60° under proof.

(b.) No spirit shall be issued at a greater strength than proof.

(c.) All liquor issued at a strength above 30° under proof shall be charged the duty on proof.

(d.) All liquor issued at a strength above 60° under proof, and below 30° under proof, shall be charged the duty on spirit 30° under proof.

(e.) All liquor issued at a strength below 60° under proof shall be charged the duty on spirit at 60° under proof.

The materials used in distilling shall be of the best description. No ingredients obnoxious to health shall be used in distilling or put into the spirit after it has been made. The Holder of the License shall keep true accounts of his receipts and disbursements and of the quantity and strength of the spirit manufactured, issued and received in each distillery and depôt, and produce

them whenever required to do so for inspection by the Collector or any subordinate whom he may depute for that purpose. The Holder of the License shall be bound always to have a month's supply of liquor in store, and in order that this may be the case on the 1st July 1875, he will be allowed to commence distilling one month before that date, provided that no liquor so distilled shall be sold or pass out of the custody of the Holder of the License and his employes before the 1st July 1875.

3. Shops shall not be opened except at the places determined by the Collector, a list of which may be obtained on application to him. Sign-boards shall be affixed in a conspicuous part of the front of each shop, showing the name of the Shop-keeper and the price of the Arrack sold by him, in the vernacular of the part of the district where the shop is situated. No shop shall be opened before sunrise and all shops shall be closed before 8 P. M., unless for special reasons the Board of Revenue consent to their being kept open longer. An account shall be kept at each shop showing the quantity and strength of the spirits received each day, the quantity of each sort or strength sold, and the price which it is sold at, and the quantity of each sort or strength remaining unsold, and the account shall be produced for inspection whenever required by the Collector or any subordinate whom he may depute for that purpose. Arrack shall be sold unadulterated and undiluted at the strength supplied by the distiller, which must be, unless for special reasons the Board of Revenue determine otherwise, either 30° under proof or 60° under proof or both, and the price shall not be above the following maximum nor below the following minimum:—

		Proof.		30° under proof.		60° under proof.	
		Gallon.	Dram.	Gallon.	Dram.	Gallon.	Dram.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Nellore	Maximum	5 0 0	1 8	3 8 0	1 2	2 0 0	0 0
	Minimum	3 8 0	1 2	2 8 0	0 10	1 8 0	0 0
Bellary Cantonment	Maximum	6 0 0	2 0	4 4 0	1 5	2 8 0	0 10
	Minimum	5 0 0	1 8	3 8 0	1 2	2 0 0	0 0
Trichinopoly	Maximum	5 8 0	1 10	3 12 0	1 3	2 4 0	0 0
	Minimum	4 0 0	1 4	2 12 0	0 11	1 8 0	0 0
Salem	Maximum	5 8 0	1 10	3 12 0	1 3	2 4 0	0 0
	Minimum	4 0 0	1 4	2 12 0	0 11	1 8 0	0 0
Nilgiris	Maximum	6 4 0	2 1	4 8 0	1 6	2 12 0	0 11
	Minimum	5 0 0	1 8	3 8 0	1 2	2 0 0	0 0
Tanjore	Maximum	5 12 0	1 11	3 14 0	1 4	2 4 0	0 0
	Minimum	4 4 0	1 5	3 0 0	1 0	1 12 0	0 0

Shop-keepers shall use any measures which may be prescribed by the Board of Revenue, and pending further orders, shall use a Dram measure, 48 of which make an Imperial Gallon. Each Shop-keeper or each group of Shop-keepers where in the Collector's opinion the shops are sufficiently close together and there is no objection on other grounds, shall be in possession of such simple form of hydrometer not costing more than Rupees 5 each, as may be prescribed and supplied on payment of cost price to the Holder of the License by the Board of Revenue, and the Holder of the License shall be bound to apply and pay for a sufficient number of these hydrometers as soon as the Board announce that they are ready for distribution. Grain goods, ornaments, wearing apparel or other property shall not be received in barter or pawn for Arrack. No Arrack shall be sold or given to any European soldier or sailor, or to any European vagrant under escort of the police. All shops for the sale of Arrack on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by or encamped in the vicinity.

4. The Holder of the License shall cause every person whom he may employ to superintend distilleries or depôts, or place in charge of shops, to execute previous to such employment, the engagements prescribed in Section 8, Madras Act III. of 1864, and such engagements taken

from the persons who are to be employed on the 1st July 1875, shall be deposited with the Collector within one month from that date. Moreover the Holder of the License shall use his best endeavours to secure on the part of all persons employed by him in the manufacture, carriage, and sale of Arrack, a strict adherence to the provisions of the engagements entered into by them and of the law, and if it comes to his knowledge that a breach of those provisions has been committed, he will bring the circumstance to the notice of the Collector in order that the penalties prescribed for the offence may be enforced and dismiss the offender from his service.

5. The Holder of the License shall not hold or have any interest in the exclusive privilege of vending toddy in any part of the district.

6. The Holder of the License shall obey any additional rules which may be prescribed from time to time, under Madras Act III. of 1864, by the Board of Revenue, and shall cause the men employed by him in the manufacture, carriage, or sale of liquor to do the same.

7. If any wilful breach of these conditions is committed by the Holder of the License, or with his connivance and privity by any of the men employed by him in the manufacture, carriage, or sale of Arrack, the Collector shall have power to declare the Deposit forfeited, and to cancel the License, and either re-sell the exclusive privilege at the risk of the Holder of the cancelled License or take it under Government management, and in every case arrears shall be recoverable by attachment and sale of property under Madras Act III. of 1864.

Revenue Department.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 10th June, 1876.

*Read Order in the Revenue Department,
dated 1st June 1876, No. 726, permitting
the Arrack Contract of the Tanjore
District to be cancelled in July or August,
and requesting the Board to consider the
alleged hardship resulting from one
distillery only being allowed to work in
the district and submit their opinion
with report from the Collectors of the
district concerned.*

*Communicated to the Collector of
Tanjore who will inform the present
Arrack Contractors that upon their
entering into a formal agreement*

CPB 4th July 1876 No 899

No 2372/56

to relinquish the same from such date as arrangements for a transfer can be completed, a notice inviting tenders will be issued, but that they cannot be relieved of their liabilities until the arrangements have been completed.

The Board do not see how an earlier date than the 1st September can possibly be fixed for the transfer to allow of due publicity being given to the notice inviting tenders and to enable the successful tenderer to deposit the requisite security and make arrangements for

supplying the District. The dates which the Board suggest for receiving tenders deposit of security &c. are entered in the accompanying notice. The collector should lose no time in communicating with the present contractors and should thereupon telegraph whether the dates specified will answer or what amendments are required. The notice will then be inserted in the Fort St. George Gazette.

3. With reference to para 2 of the G.O. the Board observe that the number of distilleries is not restricted to one for each District.

Distilleries can only be established
at places indicated by the collector
and nowhere else under the terms
of the Renters engagement, and
the Board have ruled that one or
two distilleries should suffice
unless in very exceptional circum-
stances. As a matter of fact
there are two in Kollur, two in
North Arcot and four in South Arcot.
No complaints have reached the
Board on the subject, and no
Tanjore Renters made no application
as far as the Board are aware
for permission to open more in

899/7
distilleries. The Renters of Trichinopoly
and Vizagapatam having elected to
supply those districts from their dis-
-tilleries in South Arcot & Tanjore
respectively, it would appear that
the advantages to be derived from
any increase in the number of
the distilleries are not commen-
-surate with the expense of their
establishment and maintenance.
The Collectors of the marginally
noted districts will, however, be
requested to report whether the
Renters of their respective districts
have expressed any desire for
permission to open additional

Tanjore.
Kollur.
Chingleput.
North Arcot.
South Arcot.
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distilleries, and if so, what objections
there are to compliance with their
request. Additional distilleries are
of course not required for the
Kilgiris or Bellary Cantonment.

(True Extract)

W. L. G. S.
Secretary.

To
The Secretary to Government
Revenue Department, ^{copy of} with ^{the} ^{order}

L. J. S. S. S.
Secretary

November 1878

The ceilings of the
Grand Restaurant.

Dated 10 June 1896.

March 12
March 14
and 1889

Received of

July 1876
Cassius W. W. W. W.

Collected by Jacques Dutert with
his students, G.O. Berglund

Cancellation of Approx Contact

Revised 1891

rich of alleged hardship resulting

found one discharging only being

advised to a District & requesting

class Collector's Responsibility

These have influenced my ideas

In Pennsylvania objects are
of the Jetties, &c. &c. &c.

- (Spinal process) i.e.,
offshoots (branches) called the

Spec.