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# TAMIL NADU ARCHIVES

## GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

| G.O. No. / ~~B.P. No.~~ | 969 | Press. / Mis. |
|---|---|---|
| Dated | 26-6-1878 | ~~197~~ |

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Archives I—5,306—24-2-78.

969
1

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

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26th June 1878, No. 969.

Read the following paper :—

No. 309. Proceedings of the Board of Revenue, dated 13th June 1878, No. 1,606.

Read the following letter from R. J. MELVILLE, Esq., Collector of Madras, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 8th June 1878, No. 166 :—

I HAVE the honor to report that the transfer of the arrack rent of the outer limits of the Madras Abkári Farm to the Chingleput District from the 1st July 1878, under G.O., No. 113, dated 22nd January 1878, will leave the marginally-noted establishment without work from that date. I consider this a fit opportunity to place the Abkári Department on an efficient footing, and beg to submit the following proposals for the Board's sanction.

| | RS. |
|---|---|
| Five Gumastahs in charge of five outside arrack godowns at 15 Rupees each ... | 75 |
| Seven Peons assisting the above ... ... | 49 |
| Total ... | 124 |

2. In paragraph 13 of my letter recorded in the Board's Proceedings, No. 4,880, dated 31st October 1877, I recommended the addition of three Clerks at a cost of Rupees 47 a-month to the present establishment, and the Board while recognizing the need for the addition remarked that the measure should be postponed on account of the financial pressure caused by the famine. From recent inquiries instituted into the working of the Abkári Department, I find that owing to heavy work six Peons are employed in the office in writing up the registers noted below :—

| — | Nature of Work. | Quantity of Work. |
|---|---|---|
| 1 Peon attached to the Assistant Superintendent. | Keeping account of liquor received in the Colombo Arrack Contractor's warehouses and thence issued to the draw-out godown. | |
| 1 Peon (Pass Writer.) | Issuing passes for Colombo and Puttai arrack supplied daily to the shops. | About 230 passes are issued on the average each day. |
| 1 Peon (Assistant to the Accountant.) | Keeping a register of Colombo arrack delivered daily by the Contractor and registers of receipts and issues of Colombo and Puttai arrack in the draw-out godown. | |
| 1 Peon ... ... ... | Keeping a register of reports from Curnams and Inspectors. | About 7,500 reports received every year. |
| 1 Do. ... ... ... | Keeping register of petitions and orders received from the Deputy Collector in the Abkári Department and of takeed issued by the Superintendent to Inspectors and Curnams. | Petitions received in a year amount on the average to about 7,500 and the number of takeeds to about 5,000. |
| 1 Do. ... ... ... | Attending to despatch work and keeping an account of receipts issued to Curnams. | |

The work performed by the Peon attached to the Assistant Superintendent is not heavy and a separate Gumastah is not necessary on that account. The Assistant Superintendent will be held responsible for the accuracy of the register, but he may be allowed to have it posted by the Peon. In the other five cases I consider that the registers are important records, and, as such, should not be placed in charge of Peons. At present these Peons are held responsible for the accuracy of the registers, though in keeping them up to date, they receive the assistance of the volunteers of the department on whom no responsibility can be thrown. The work is certainly not light, and I propose to place it in charge of the five Gumastahs who are now in charge of the five godowns in the outer limits, but who will be relieved of that work from the 1st proximo. Two of these Gumastahs, it will be seen, take the place of the Assistant Accountant and Pass Writer recommended in my letter, No. 251, dated 5th September 1877, referred to above. To these I would add an Assistant Shroff on 14 Rupees instead of 12 Rupees as proposed in the above letter. I recommend the small increase as the Shroff should be required to deposit Rupees 200 as security for the faithful discharge of his duties.

3. The above proposals involve a cost of Rupees 89 as shown in the margin. Deducting this sum there remains Rs. 35 out of the saving pointed out in the margin of paragraph 1 of this letter. This sum is the equivalent of the pay of five Peons, whom, with the five who will be relieved from writing work in the office on the 1st proximo, I propose to distribute among the Inspectors' and Curnams' ranges noted in the margin. These ranges are large, and the inspecting staff has always been reported to be weak, especially in the season when palmyra toddy is drawn. The Peons will not, of course, relieve the Inspectors and Curnams of any portion of their legitimate work, but they will be useful in watching registered and unregistered gardens and gathering information which would lead to the detection of offences.

| | Rs. |
|---|---|
| Pay of five Gumastahs at Rupees 15 ... | 75 |
| Do. of Assistant Shroff ... ... ... ... | 14 |
| Total ... | 89 |

| *Inspectors' Ranges* | *Curnams' Ranges.* |
|---|---|
| St. Thomas' Mount. | Chintadrepet. |
| Madinavoyal. | Mylapore. |
| Perambore. | Koyambedoo. |
| Madaveram. | Iyanaveram. |
| | Manaly. |

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THE necessity for some increase to the establishment of the Abkári Department was recognized in the Board's Proceedings quoted, and the Collector's proposals which involve no additional expense are approved. The sanction of Government is solicited.

(A true Copy and Extract.)

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

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No. 310. ORDER THEREON, 26th June 1878, No. 969.

Separate Revenue, No. 32.
*Abkari.*

SANCTIONED as recommended.

(True Extract.)

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

To the Board of Revenue.
" the Accountant-General.
Exd. F. R. Bantleman.

959/2

Govt. of [1878] Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated June 26th.

Rect.

Encl.

G.O., 26th June 1878, No. 969.

JUNE.

Nos. 909-910.

*Extra Establishment required for the Madras Abkari Department.*—Sanctioning as recommended the —.

960/79

No. 4,880.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 31st October 1877.

Read the following letter from R. J. MELVILLE, Esq., Acting Collector of Madras, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 5th September 1877, No. 251:—

I HAVE the honor to reply to the Board's Proceedings, No. 2,772, dated 14th June 1877.

2. In paragraph 4 of these Proceedings, the Board remark that the method by which the Arrack shopkeepers' profits, which are supposed to be enormous, should be reduced is not by raising the dowles, but by slightly increasing the Government issue price, the minimum selling price of the shopkeepers remaining the same. The subjoined statement shows the present issue price and the shopkeepers' profits per Imperial gallon:—

| — | Colombo Arrack. | Puttai Arrack (Inside). | Puttai Arrack (Outside). |
|---|---|---|---|
| | RS. A. P. | RS. A. P. | RS. A. P. |
| Prime cost to Government ... ... | 1 8 0 | 0 10 0 | 0 10 0 |
| Government selling price ... ... | 4 12 10 | 3 12 0 | 3 2 0 |
| Excise or duty ... ... ... ... | 3 4 10 | 3 2 0 | 2 8 0 |
| Shopkeeper's minimum selling price. | 5 4 0 | 4 4 0 | 3 8 0 |
| Shopkeeper's profit... ... ... ... | 0 7 2 | 0 8 0 | 0 6 0 |

3. In the outside limits Puttai arrack alone is sold. Till Fasli 1285, the Government issue price was Rupees 2-8-10, and the shopkeepers' minimum selling price Rupees 3, leaving a profit of Annas 7-2 on each gallon sold. In Fasli 1285, the price was increased, the former to Rupees 3-2-0 and the latter to Rupees 3-8-0. The result has been a falling off in the consumption as reported in this office letter, No. 159, dated 15th May 1876, recorded in G.O., No. 727, dated 1st June 1876; and for the reasons contained in that communication I would deprecate any further increase in the prices.

4. In the inside limits, taking Colombo arrack first, it will be observed that the shopkeeper's profit is Annas 7-2 per gallon. This is 1 Anna 2 Pies more than what is obtained on Puttai arrack in the outside limits. The reason why a larger profit is allowed seems to be that the inside shopkeeper has only a limited range within which he can sell his liquor, while the outside shopkeeper, who is in fact the Renter of the outside godowns, has the whole area of the outside limits to himself, and further the latter has no municipal assessment to pay. The Deputy Collector proposes, and I agree with him, that the shopkeepers' profits may be reduced by 2 Pies by raising the Government issue price to Rupees 4-13-0. The increase is so small that it will be almost imperceptible, and the consequent annual increase in the revenue will be about Rupees 1,000.

5. Passing next to the inside Puttai shopkeeper's profits, the Board will observe from the table appended to paragraph 2 *supra* that he makes a profit of 8 Annas per gallon sold. There seems to be no reason why an inside Puttai Arrack shopkeeper's profit should be anything more than that of a Colombo Arrack shopkeeper, and I therefore propose that the Government selling price be increased from Rupees 3-12-0 to Rupees 3-13-0 per gallon. This would produce an increase in revenue of about 4,000 Rupees per annum, making in all an increase of about 5,000 Rupees in the annual arrack revenue.

6. In regard to the toddy revenue, the results of inquiries instituted by the Deputy Collector of Madras prove that the profits made by a Toddy Shopkeeper are about the figure estimated by the Board in paragraph 71 of their Excise Administration Report for Fasli 1284, viz., Rupees 27 a-month. The Deputy Collector considers that the dowles of toddy-shops will not bear a general increase, as ever since the increase in the dowles under Board's Proceedings, No. 4,634, dated 28th June 1869, the Toddy Shopkeepers have been, as a rule, in a bad condition. He considers that looking to the effects of the past two unfavorable seasons, any general increase in dowles will only result in constant relinquishments of shops and consequent loss of revenue. The number of shops in the 3rd class exceed those in any other class and are most in demand, and it is proposed to raise the dowles of these shops from Rupees 1-8-0 to Rupees 1-10-0.

7. In regard to the reclassification of shops, a statement is submitted from which it will be seen that I propose to raise the dowle of two 2nd-class shops to that of the 1st class, and of twenty-six 3rd-class shops to that of the 2nd class, and to reduce one 2nd-class shop to the 3rd class, and four 3rd-class shops to the 4th class.

8. The first twenty-eight shops in the list have for some time past had good sales, which are likely to continue. The shops are therefore capable of bearing the increased dowle proposed. Shop No. 134 in Pareamettoo, which I propose to reduce to the 3rd class, was selling well till June 1875, when owing to a Parcherry in the neighbourhood having been burnt the sales fell off. The Municipality refused to grant permission for the re-erection of the Parcherry in that locality, and ever since the owner of the toddy-shop has been petitioning this office and the Deputy Collector to reduce the dowle of his shop. The Deputy Collector was directed to try and have the shop removed to a more favorable locality. This has been found to be impossible, and as the Deputy Collector is satisfied that the shop cannot bear the 2nd-class dowle, I propose to reduce it to the 3rd class. The remaining four shops in the list are situated beyond the High Court limits in places where the majority of the shops belong to the 4th class. These four shops are constantly vacant, and they must be reduced to the 4th class if they are to be kept open at all. They will pay the 3rd class dowle during the palmyra season (January to April) when the sales are generally brisk, so that the reduction of dowle will have effect only for eight months of the year. The increase in the revenue owing to the above modifications is Rs. 24⅔ per diem, or about Rs. 9,000 per annum.

9. Proceeding next to the rate of incidence of taxation on trees, the number of trees allowed to toddy-shops is as shown below:—

| | | |
|---|---|---|
| 1st Class | ... ... ... ... | 330 |
| 2nd ,, | ... ... ... ... | 247 |
| 3rd ,, | ... ... ... ... | 165 |
| 4th ,, | ... ... ... ... | 110 |

Calculating upon the dowle each class pays per diem, the tax upon every tree per day is as follows:—

| | | Pies. |
|---|---|---|
| 1st Class | ... ... ... ... | 144 |
| 2nd ,, | ... ... ... ... | 132 |
| 3rd ,, | ... ... ... ... | 120 |
| 4th ,, | ... ... ... ... | 108 |

I would fix the tax on the trees at a uniform rate of 2 Pies per tree, and fix the number of trees for each class accordingly with reference to the daily dowle. Thus for a 1st-class shop which pays Rupees 3-4-0 per diem, I would allow 312 trees; for a 2nd-class shop paying Rupees 2-8-0, 240 trees; for a 3rd-class shop paying Rupees 1-10-0, 156 trees; and for a 4th-class shop, 96 trees.



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10. The charge for extra trees at present is 1 Anna for eight trees, which is cheaper than the rate for Ayen trees. Extra trees should, I think, be taxed at the same rate as Ayen trees, and I would therefore fix the charge for extra trees at 1 Anna for six. About 5,000 extra trees are now used per annum, and if this demand is kept up there will be an increased revenue from this head of about Rupees 5,000 nearly.

To sum up, the increased revenue likely to accrue from all my proposals will be about Rupees 30,000 a-year as shown below:—

| | Rs. |
|---|---|
| 1. Raising issue price of Colombo Arrack ... ... ... ... ... ... | 1,000 |
| 2. Do. do. of Puttai do. ... ... ... ... ... ... | 4,000 |
| 3. Raising dowle of 3rd-class toddy-shops... ... ... ... ... ... | 11,000 |
| 4. Reclassification of toddy-shops.. ... ... ... ... ... ... ... | 9,000 |
| 5. Raising incidence of taxation on trees ... ... ... ... ... ... | 5,000 |
| Total ... | 30,000 |

11. If these proposals are approved by the Board, they can be introduced from Fasli 1288, as the dowles have been settled for Fasli 1287, and cannot be revised at this time of the year, especially with the adverse season now prevailing.

12. The Deputy Collector takes this opportunity to bring to notice the necessity of strengthening the Abkári establishment in his office. He proposes to add the marginally-noted establishment, and to increase the salaries of a portion of the existing establishment by Rupees 279 a-month. A temporary establishment consisting of 4 Inspectors on 15 Rupees each and 8 peons at 7 Rupees is also proposed to be employed on detective work during the palmyra season, viz., 4 months, from January to April.

| | Rs. |
|---|---|
| 1 Head Accountant ... ... ... ... ... | 50 |
| 3 Insert Clerks ... ... ... ... ... ... | 45 |
| 1 Assistant Shroff ... ... ... ... ... | 15 |
| 1 Inspector ... ... ... ... ... ... | 100 |
| 1 Pass Writer ... ... ... ... ... ... | 15 |
| Total ... | 225 |

13. I do not see the necessity of increasing the salaries of the existing staff, nor, in my opinion, is any addition to the inspecting agency called for. The additional establishment which I consider necessary is noted in the margin. The Account Department is weak, and the remittance accounts sent by the Division Curnams are not as strictly scrutinized as is desirable, as there is only one Gumasta to do the work in addition to preparing lists of arrears and the demand, collection, and balance statement. I think an Accountant on 20 Rupees absolutely required. There is only one Shroff in the Abkári Department and the daily collections average about 4,000 Rupees; on days of heavy sales the average is about Rupees 10,000. The Shroff takes the assistance of one or two peons, and as this is objectionable, one Assistant Shroff on 12 Rupees is necessary. One Pass Writer on Rupees 15 is also required, as at present daily passes for liquor to the Colombo and Puttai Shopkeepers are issued by a peon. The existing strength of the establishment is Rupees 1,813 per mensem, and the proposed addition will make it 1,860 Rupees per mensem.

| | Rs. |
|---|---|
| 1 Accountant ... ... ... ... ... ... | 20 |
| 1 Pass writer ... ... ... ... ... ... | 15 |
| 1 Assistant Shroff ... ... ... ... ... | 12 |
| Total ... | 47 |

14. As regards the return of suits for toddy-shops for which application was made to the Courts by my predecessor, I beg to state that the Clerk of the Small Cause Court informs me that the records of the Court do not furnish the information. The Registrar of the High Court in the Original Side states that during the past three official years only one suit appears to have been filed in the Court regarding the rights of ownership or transfer of toddy-shops.

ENCLOSURE No. 1.

STATEMENT showing Toddyshops proposed to be reclassified.

| Consecutive Numbers. | License Numbers. | Names of Shopkeepers. | Situation of Shops. | | Present | | Proposed | | Increase. | Decrease. | Net Increase. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Village. | Street. | Class. | Dowle. | Class. | Dowle. | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | Rs. A. P. | | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| 1 | 200 | Muruguppa Gramany ... ... ... | Chintadrepetta ... ... | Iyasamy Pillay Street. | 2 | 2 8 0 | 1 | 3 4 0 | 0 12 0 | ... | |
| 2 | 194 | K. Muruguppa Gramany ... ... ... | Do. ... ... | Bothalarumal Naick do. | 2 | 2 8 0 | 1 | 3 4 0 | 0 12 0 | ... | |
| 3 | 52 | Nagappah Gramany ... ... ... | Old Washermenpettah ... | High Road ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 4 | 58 | Amuruthumal ... ... ... ... | Do. ... | Do ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 5 | 60 | Munusawmy Gramany ... ... ... | Do. ... | Do ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 6 | 61 | Ponambala do. ... ... ... | Do. ... | Do ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 7 | 62 | Wappilamuny do. ... ... ... | Do. ... | Do ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 8 | 63 | Murugappa do. ... ... ... | Do. ... | Do ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 9 | 64 | Yacambara do. ... ... ... | Do. ... | Do ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 10 | 65 | Cathiruvala do. ... ... ... | Do. ... | Do ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 11 | 66 | Do. do. ... ... ... | Do. ... | Do ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 12 | 67 | Muniappa do. ... ... ... | Do. ... | Do ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 13 | 68 | Veeraparumal do. ... ... ... | Do. ... | Do ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 14 | 70 | Munusawmy do. ... ... ... | Do. ... | Do ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 15 | 71 | Valayhda do. ... ... ... | Do. ... | Do ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 16 | 72 | Munusawmy do. ... ... ... | Do. ... | Do ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 17 | 73 | Thayammal ... ... ... ... | Do. ... | Do ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 18 | 74 | Soobroya Gramany ... ... ... | Do. ... | Do ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 19 | 75 | Ramasawmy Gramany ... ... ... | Korukupettah ... ... | Korukupettah Road ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 20 | 76 | Mangappa do. ... ... ... | Moolacoothalam ... | Basin Road ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 21 | 77 | Ruthna do. ... ... ... | Old Washermenpettah ... | High Road ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 22 | 78 | Anudiappa do. ... ... ... | Moolacoothalam ... ... | Basin Road ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 23 | 81 | Erooappa do. ... ... ... | Old Washermanpettah ... | High Road ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 24 | 147 | Murugappa do. ... ... ... | Choolay ... ... ... | Hunsur Road ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 25 | 148 | Sivasambara do. ... ... ... | Do. ... ... ... | Do. ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 26 | 149 | Mylappa do. ... ... ... | Do. ... ... ... | Do. ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 27 | 215 | Sawmy do. ... ... ... | Komilswarpettah ... | Cocum Road ... ... | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 28 | 288 | Porappa do. ... ... ... | Triplicane ... ... | Venkati Runga Pillay St. | 3 | 1 8 0 | 2 | 2 8 0 | 1 0 0 | ... | |
| 29 | 134 | Coomarasawmy do. ... ... ... | Parasmettoo ... ... | Naval High Road ... | 2 | 2 8 0 | 3 | 1 8 0 | ... | 1 0 0 | |
| 30 | 62 | Muniappa do. ... ... ... | Seruvathur ... ... | Pulal Road ... ... | 3 | 1 8 0 | 4 | 1 0 0 | ... | 0 8 0 | |
| 31 | 63 | Murugappa do. ... ... ... | Do. ... ... | Do. ... ... | 3 | 1 8 0 | 4 | 1 0 0 | ... | 0 8 0 | |
| 32 | 64 | Parthasarady do. ... ... ... | Do. ... ... | Do. ... ... | 3 | 1 8 0 | 4 | 1 0 0 | ... | 0 8 0 | |
| 33 | 66 | Venkatachella do. ... ... ... | Perallore ... ... ... | Do. ... ... | 3 | 1 8 0 | 4 | 1 0 0 | ... | 0 8 0 | |
| | | | | Total ... | ... | 52 8 0 | ... | 77 0 0 | 27 8 0 | 3 0 0 | 24 8 0 |

MADRAS,
5th September 1877.

(Signed) R. J. MELVILLE,
Acting Collector.

5

In this careful and judicious report for which the Board's acknowledgments are due, the Collector of Madras makes certain proposals for increasing the Abkári revenue of the town by an amount estimated at Rupees 30,000 per annum. It is not intended to introduce these changes at once, as the arrangements for the current fasli have already been made, and as the season is not favorable; but it is hoped that they may be introduced from Fasli 1288.

2. The changes chiefly affect the toddy revenue. As to arrack it is proposed—

(1). By enhancing the issue price to round off the profits of Colombo Arrack shopkeepers, now estimated at 7 Annas 2 Pies per gallon, to Annas 7.

(2). To reduce by similar means the profits of the Inside Puttai shopkeepers, now estimated at Annas 8 a gallon, to the same rate, Annas 7.

3. The remuneration of the Colombo Arrack Shopkeepers would average at Annas 7 a gallon Rupees 72-7-1 per mensem on the sales for Fasli 1285. The lowest average in any of the Municipal divisions of the town would be Rupees 49-7-0, and the highest Rupees 97-6-1. The Puttai Arrack Shopkeepers, at 7 Annas a gallon, would have for the lowest division average Rupees 19-2-3, for the highest Rupees 75-2-2, and for the average of all Rupees 42-2-4. The monthly remuneration of the shopkeepers is a fairer criterion of the possibility of reduction than the rate of profit per gallon, and from the above figures it will be clear that the Colombo Shopkeepers can better afford to pay increased issue prices than the Puttai Shopkeepers, and that the principle adopted by the Collector of equalizing the rates per gallon is of questionable soundness. The Board however do not doubt that the measures proposed are feasible and advisable; the only question is whether it would not be possible to reduce the profits of the Colombo Shopkeepers nearly to an equality with that obtained by the Puttai [illegible] as to bring their gross monthly remuneration more probably to be some difference between the two, as the expenses of a Colombo shop for rent, fittings, &c., are doubtless greater than for a Puttai shop; but the present inequality is too great. It, of course, arises from the fact that the average sales in Colombo are much higher than in Puttai shops. The excise on Colombo will however be Rupees 4-9-0 at proof and on Puttai Rupees 4-4-0; and it is difficult to raise it higher in either case, but especially so in regard to Colombo, which competes with imported liquor paying only Rupees 4 at proof.

4. Before passing final orders on the point, the Board request the Collector to consider the above observations and to make some further inquiries as to the relative expenses of the two classes of shops. They especially desire information as to the comparative cost of carriage of the liquor to the shops (the Puttai shops are probably more scattered) and as to the incidence of the Municipal taxation on the shopkeepers.

5. The Board agree with the Collector that it is not possible at present to make any further change as regards Outside Puttai.

6. Mr. Melville's proposals as regards the toddy revenue are expected to produce Rupees 25,000 per annum. They are—

(1). A reclassification of the shops resulting in a net increase of Rs. 24-8-0

(2) A reclassification of the daily dowle.
The revision of the dowle rates and number of trees per class so as to make the taxation 2 Pies per tree per diem.

(3). Enhancing the charge for extra trees to the same rate.

7. The following table, based on the numbers of shops in Fasli 1285, exhibits Mr. Melville's proposals and their effect. It is stated that about 5,000

extra trees are now used per annum, and one result of the proposal will be to increase this number, supposing the sales to be kept up, *i.e.*, that the same number of trees are used as before. The toddy revenue of Fasli 1285 was Rupees 3,21,494; and the excess above the yearly dowle shown below was made up by palmyra toddy-shops, the three specially rated shops which are not affected by the scheme, and charges for toddy for baking, &c.

| Class. | Number of Shops. | Trees to each Shop. | Daily Dowle. | Pies per Tree per Diem. | Total Trees to Shops in the Class. | Total daily Dowle. | Yearly Dowle. |
|---|---|---|---|---|---|---|---|
| *Present.* | | | RS. A. P. | | | RS. A. P. | |
| I. | | | | | | | |
| II. | 55 | 330 | 3 4 0 | 1·892 | 18,150 | 178 12 0 | 65,243 |
| III. | 47 | 347 | 2 8 0 | 1·943 | 11,609 | 117 8 0 | 42,888 |
| IV. | 232 | 165 | 1 8 0 | 1·745 | 38,280 | 348 0 0 | 1,27,020 |
| | 105 | 110 | 1 0 0 | 1·824 | 11,550 | 105 0 0 | 38,326 |
| Total ... | 439 | ... | ... | 1·807 | 79,589 | 749 4 0 | 2,73,476 |
| Extra Trees at 8 per Anna ... ... | ... | .. | ... | ... | 5,000 | 39 1 0 | 14,258 |
| Total ... | ... | ... | ... | 1·787 | 84,589 | 788 5 0 | 2,87,734 |
| *Proposed.* | | | | | | | |
| I. | | | | | | | |
| II. | 57 | 312 | 3 4 0 | 2· | 17,734 | 185 4 0 | 67,616 |
| III. | 70 | 240 | 2 8 0 | 2· | 18,800 | 175 0 0 | 63,875 |
| IV. | 203 | 156 | 1 10 0 | 2· | 31,668 | 329 14 0 | 1,20,404 |
| | 109 | 96 | 1 0 0 | 2· | 10,464 | 96 0 0 | 35,040 |
| Total ... | 439 | ... | ... | 2· | 78,716 | 786 2 0 | 2,86,935 |
| Extra Trees at 6 per Anna ... ... | ... | ... | ... | 2· | 5,873 | 61 3 0 | 23,334 |
| Total ... | ... | ... | ... | 2· | 84,589 | 847 5 0 | 3,09,269 |
| Increase ... | ... | ... | ... | ... | ... | 59 0 0 | 21,535 |

instead of Rupees 25,000 as calculated by Mr. Melville. The Board do not understand his third item "Raising the dowles of 3rd-class toddy-shops, Rupees 11,000."

8. The Board fully approve the principle of equalizing the rates per tree, which, of course, is equivalent to equalizing the tax per gallon. The result is to raise the taxation from 1·787 to 2 Pies per tree per diem. The increase falls heaviest on the 3rd-class shops, which constitute about half the number, and necessitates the increase of the daily dowle for the class from Rupees 1-8-0 to Rupees 1-10-0. To keep up the sales, the 1st-class shops will have to pay for eighteen extra trees or Annas 3 per diem, the 2nd class for seven trees, or Annas 1-2 per diem, the 3rd class for nine trees or Annas 1-6 per diem, and the 4th class for fourteen trees or Annas 2-4 per diem.

9. Besides the increase in the rate per tree which presses heaviest on the 3rd-class shops, these shops are hardly dealt with in the reclassification which places twenty-six of them in the 2nd class. Two 2nd-class shops go into the 1st class, and one into the 3rd; and four 3rd-class shops into the 4th class. The reasons of the reductions are satisfactorily explained; but as to the enhancements it is merely stated that the shops to be put up a class have enjoyed good sales. The Board have every reliance on the judgment of the officers proposing the change of class, but they do not know how the quantities sold are ascertained. The only way in which increased sales are possible is by taking up extra trees, and the Board wish to have a statement showing the number of extra trees taken up in Fasli 1285 by shops of each class, and by those which it is proposed to raise in class; and on receipt of the Collector's reply, they will pass final orders. The scheme at present seems to them to press too heavily on the 3rd and 4th class shops, whereas the 1st and 2nd class shops are probably the most profitable.



10. The Board fully recognize the need for the additional establishment for account purposes asked for by the Collector, but the present is not a suitable time in which to bring forward proposals for increased expenditure.

(True Copies and Extract.)

(Signed) H. E. STOKES,
Secretary.

To the Collector of Madras.

Exd. W. J. Lewis.

1877.

# Board of Revenue,

## MADRAS.

PROCEEDINGS, 31st OCTOBER 1877, No. 4,880.

*Enct.*

*Received*

OCTOBER.

No. 4,880.

*Abkari Revenue of the Town of Madras.*—Requesting further information with reference to letter from Collector making certain proposals for increasing the —.

Rev Dept.

969

No.

Proceedings of the Board of Revenue.
Dated 3 June 1878.

Read the following:—

No. 166.

From.

R. S. Ireland Esqre
Collector of Madras.

To. C. A. Galton Esquire
A.g. Secretary to the
Board of Revenue

Sir,

I have the honor to report that the transfer of the Arrack rent of the outer limits of the Madras Abkari farm to the Chingleput District from the 1st July 1878 under Govt. Order No 113 dated 22d Jan.y 1878 will leave the Marginally noted Establishment without work from that date. I consider this a fit opportunity to place the Abkari Department on an efficient footing and beg to submit the following proposals for the Board's sanction.

2. In para 13 of My letter recorded in the Board's Ord.s No 4880 dated 31st October 1877, I recommended the addition of three clerks at a cost of Rs 47 a month to the present Establishment and the Board while accepting the need for the addition remarked that the measure should be postponed on account of the financial pressure caused by the famine. From recent enquiries instituted into the working of the Abkari Department, I find that owing to heavy work, 6 peons are employed in the Office in writing up the registers noted below.—

A. P. Simmonds Esqre
Assistt Accomt Genl
T. Pons Esqre

| Nature of Work | Quantity of Work. |
|---|---|
| 1 Peon attached to the Asst. Supt. } Keeping Account of liquor received in the Columbo Arrack Contractors warehouse & thence issued to the drawers at Sodowns. | |
| 1 Peon (Pass Writer) Issuing passes for Columbo & Pettah Arrack supplied daily to the Shops. | about 230 passes are issued on the average each day. |
| 1 Peon (Asst. to the Accountant) Keeping a Register of Columbo Arrack delivered daily by the Contractor & Registers of Receipts & issues of Columbo & Pettah Arrack in the drawers at Sodowns. | |
| 1 Peon | Keeping a Register of Reports from Overseers and Inspectors | about 4500 reports received every year. |
| 1 Peon | Keeping Register of Petitions and Orders issued by the Superintendent to Inspectors and Overseers. | Petitions received in a year about 7500 & Takeds to about 5000. |
| 1 Peon | attending to despatch work & keeping an account of receipts issued to overseers. | |

The work performed by the Peon attached to the Asst Superintendent is not heavy and a separate Journeata is not necessary on that account. The Asst Supt will be held responsible for the accuracy of the Register but he may be allowed to have it posted by the Peon. In the Three five cases, I consider that the Registers are important records and as such should not be placed in charge of Peons. At present these Peons are held responsible for the accuracy of the Registers, though in keeping them up to date they receive the assistance of the Volunteers of the Department on whom no responsibility can be thrown. The work is certainly not light and I propose to place it in charge of the five Journeatahs who are now in charge of the five Godowns in the outer limits but who will be relieved of that work from the 1st Proximo. Two of these Journeatahs, it will be seen, take the place of the Assistant Accountant and Pass Writer recommended in my letter No 257, dated 5th September 1877, referred to above. To these I would add an Assistant Shroff on Rs 14 Rupees instead of

Pay of 5 Journeatahs @ 15 Rs. 75
Pay of Asst Shroff. 14
89

Rs 12 Rupees as proposed in the above letter. I recommend the small increase as the Shroff should be required to deposit Rupees 200 as Security for the faithful discharge of his duties.

The above proposals involve a cost of Rupees 89 as shown in the Margin. Deducting this sum there remains Rupees 36 out of the Savings pointed out in the Margin of paragraph 1. of this letter. This sum is the Equivalent of the pay of 3 Peons, whom with the Five who will be relieved from writing work in the Office on the 1st Proximo, I propose to distribute among the Inspectors and Overseers Districts noted in the Margin. These Districts are large and the inspecting staff has always been reported to be weak - specially in the season when Palmyrah toddy is drawn. The Peons will not, of course, relieve the Inspectors and Overseers of any portion of their legitimate work but they will be useful in watching Registered and Unregistered Gardens and gathering information which would lead to the detection of Offences.

Madras Collectors Office 2nd June 1883.

I have &c
Sd/ R.D. Melville
Collector of Madras

The necessity for some increase to the Establishment of the Abkarry Dept. was recognized in the Bd. Pro. quoted and the Collectors proposals which involve no additional Expense are approved. Sanction of Government is solicited.

1 June 1883

Acting Secretary

To The Secretary to Government

With Copy of Rd. Ord. Rev. Dept. dd 31st Oct. 77 No 4880.

Asst Collector
Sub Collector
Principal Assistant
Collector
Superintendent
Salt Revenue &
Abkarry
Madras

Inspectors
Overseers
St. Thomas Mount
Triplicane
Egmore
Purasawalkam
Pudupet

Go 22-1-78 No 226-27.

No 2560

Revenue 1878 Dept.

Pro. of the Bd of Rev.

Dated 13th June 1878.
Dispd
Recd 15th

Solicitg Sanction of Govt. for the addl. Establishment proposed by the Collector of Madras for the abkari Dept.

No 969. 26 June 1878.

With Order.

Sanctioned as recommended.

No 969

26 June 1878

Sol. Dept. Govt. Order

Ch. Secretary's Dept.

C 25-6-78.
R 26-6-78