M.R.O. 1—77,006—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 588 Press-Mis.

Dated 8 - 11 - 1890.

Not to be folded or roughly handled

47

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following G.O., dated 18th March 1885, No. 338, Revenue :—

Read—the following Proceedings of the Board of Revenue, dated 16th March 1885, No. 868 :—

Read—the following G.O., dated 12th March 1885, No. 304, Revenue :—

Read—the following Proceedings of the Board of Revenue, dated 23rd February 1885, No. 599 :—

ABSTRACT.—Approving, with certain modifications, forms of licenses for the sale of foreign liquors submitted by the Commissioner of Salt and Abkári Revenue.

Order—dated 12th March 1885, No. 304, Revenue.

The Board have entirely misapprehended the intention of Government in regard to the definition of foreign liquor (G.O., 13th February 1885, No. 182, paragraph 4). There is no restriction as to the strength at which spirits imported or fully excised in the country may be sold. The restriction is on under-taxed country spirits which may not be excised or sold at strengths above 20° under proof. The proviso added in the definition of foreign liquor in Clause 1 of the foregoing Proceedings should therefore be omitted; and if the forms are already printed, Collectors should be instructed, by telegraph if necessary, to score out the words under their initials before the licenses are issued.

2. It appears to Government that the wording of the clause which forbids sale of liquor to soldiers, &c., and which the Board have added to the licenses for wholesale, retail on the premises and hotels, &c., requires re-consideration by the Board, though the issue of licenses need not be delayed on this account. The clause as it now stands is taken from the old arrack and toddy license forms, when it was perhaps unexceptionable. But in the foreign liquor forms*, the wording was quite different and seems more suitable to the present case. It forbade sale to "any non-commissioned officer or soldier without the permission of the commanding officer in writing, nor to any member of the mofussil police while on duty, nor to any European vagrant under escort without the consent of the escort." Even this clause might with advantage be made more precise; but that adopted by the Board might be held to prohibit sale to commissioned officers.

* G(1), I, I(a), K, K(a).

(True Extract.)

(Signed) H. E. STOKES,
Secretary to Government.

To the Board of Revenue.
„ Commissioner of Salt and Abkári Revenue.

Resolution—dated 16th March 1885, No. 868.

Before issuing orders on the above Govt. Order, the Board beg respectfully to point out the consequences of the decision in paragraph 1 of the order to which they are directed to give effect. As regards the town of Madras, there will hereafter be nothing to prevent Messrs. Parry and Co. from supplying all the taverns in the town with puttai arrack made in Pondicherry or Nellikuppam imported at proof strength and of exactly the same character and quality as that supplied to Government by Messrs. Morison and Co. for the town supply, and thus converting these taverns into arrack shops. There will not be the slightest difference in duty on the liquor

sold in the two kinds of shops (*vide* paragraph 9 of Mr. Bliss' letter in Board's Proceedings, dated 10th February 1885, No. 439), while the liquor sold will be identically the same in character and strength. This result will come upon the arrack shopkeepers as a surprise, and could not have been contemplated by them when they made their bids, and is therefore likely to give cause for complaint. The Board never supposed that Government intended this result.

2. As regards the ofussil, the case will be harder still, for, in the opinion of the Board, the sale in foreign liquor shops of spirit manufactured in the country of strength below 20° under proof would be a distinct infringement of the monopoly of taluk vendors of country liquor who have been granted the *exclusive privilege* of selling spirits manufactured in British India, and of strengths not exceeding 20° under proof (*vide* Condition 1 of Notifications IV and V in Board's Proceedings, dated 5th May 1883, No. 1517). Moreover in paragraph 13 of Notification No. I, it is stated that spirit manufactured in the country will be treated in the same manner as foreign liquor if it has paid duty at the full tariff rate, and that such liquor will be issued only to persons licensed to sell foreign liquor and at greater strengths than 20° under proof. The Board understood from this that the varying strengths of liquors were to constitute the only difference between foreign and country spirit, as otherwise it is difficult to see why any limitation of strength should be placed on spirit issued on payment of tariff duty. It is no doubt true that, so far as duty is concerned, it is of no consequence whether spirit which has paid full tariff duty is sold in country liquor shops or foreign liquor shops, but it seems to the Board that the abolition of the distinction of strength as between country spirit and foreign spirit, when both are manufactured in the country, renders the classification of shops into foreign liquor and country liquor shops futile and misleading. Again, imported spirits are seldom of strengths below 15° under proof, and a considerable portion above proof, so that spirits manufactured in the country are in no way placed at a disadvantage by the restriction that they shall be sold in foreign liquor shops only at strengths exceeding 20° under proof.

3. Referring to paragraph 2 of the Government Order, the Board observe that the wording adopted by the Commissioner and approved by them was based on the forms sanctioned in 1881 (*vide* Board's Proceedings, dated 9th March 1881, No. 410), which superseded the forms from which the Government now quote. The wishes of Government can, however, be met by the following clause framed in accordance with the provisions of Section 30 of Act I of 1866, Madras:—

"You shall not sell or give any liquor to any European Non-commissioned officer or private soldier, or to any European or Eurasian camp follower, or to any member of the families of any of the aforesaid persons without the permission in writing of the Commanding officer, or of some person duly authorized by him in that behalf; nor to any sailor; nor to any sepoy member of the Police force or servant of a Railway Company whilst on duty; nor to any European vagrant under escort of the Police."

(A true Extract.)

(Signed) E. GIBSON,
Secretary.

To the Secretary to Government, Revenue Department.

Order—dated 18th March 1885, No. 538, Revenue.

Separate Revenue, No. 76.
Abkári.

The Government do not agree with the Board.

2. With reference to paragraph 1 of the Board's Proceedings, their attention is called to the clause inserted in all the foreign liquor licenses, which prohibits the sale of arrack in the taverns.

3. The same clause meets the difficulty alleged in regard to shops up-country. The exclusive privilege conferred on monopoly renters is the sale of "country spirits and arrack." Arrack cannot be sold under the foreign liquor license; and as regards

"country spirits" the Government observe that when the new Act is passed, this will not mean spirits manufactured in the country on which full duty has been paid; and in the meantime such spirit cannot compete with the under-taxed monopoly liquor.

4. The clause regarding sale to military men, &c., now proposed by the Board, is approved.

(True Extract.)

(Signed) H. E. STOKES,
Secretary to Government.

To the Board of Revenue.

READ—the following letter from H. W. BLISS, Esq., Commissioner of Salt and Abkári Revenue, to the Secretary to the Board of Revenue, dated 13th March 1885, No. 2313:—

Adverting to G.O., 12th March 1885, No. 304, Revenue, a copy of which has been communicated to me direct, I have the honor to report that printed forms of foreign liquor licenses as approved by the Board (a set of which is herewith forwarded) have already been despatched to all Collectors.

RESOLUTION—dated 21st March 1885, No. 93.

Communicated to the Commissioner of Abkári Revenue and all Collectors.

2. Collectors are requested to strike at in clause defining the term foreign liquors in the forms of licenses for the sale of foreign liquors the words "provided that spirits manufactured in British India or in foreign possessions in India shall not be sold at or below the strength 20° under proof" If licenses have already been issued for the ensuing year, they should be re-called and the correction above-noted made in them under the Collector's initials.

3. The Commissioner will issue a new set of forms of licenses to Collectors with the correction above referred to, substituting the clause now sanctioned by Government for the clause in the licenses prohibiting sale of liquor to military men, &c.

(A true Copy and Extract.)

Secretary.

To the Commissioner of Salt and Abkári Revenue.
" all Collectors.
Copy to the Secretary to Government, Revenue Department.

Exd. A. Raitt.

REVENUE DEPARTMENT.

1885.

Board of Revenue,

MADRAS.

Printed March st.

Proceedings, 21*st March* 1885, *No.* 940.

Communicating Government Order passing orders on Board's Proceedings submitting remarks with reference to orders passed regarding forms of licenses for sale of *foreign liquors*.

REVENUE BOARD OFFICE MADRAS

Proceedings of the Board of Revenue

(Land Revenue),

Dated 5th November 1890.

No. 7473 Rev.

Mr. K. W. Bliss.
Mr. D. S. Whiteside

READ the following:-

(1) Letter from the Collector of Nellore, dated 22nd August 18 No. 2108/Ser

In reply to Board's Reference No. 1691 dated 7th June 1890 I have the honor to state that two months privilege leave was granted to the Huzur Sheristadar of Gudur.

2. The person nominated to act in the arrangement consequence of the above possess in the property in the respective Talugs to which were posted.

(2) Reference on, dated 16th September 9. Collector of Nellore is requested to forward a Board's Reference on General Regis 31 dated 7th June 1890 and

end of the current month on which it was passed.

=

(3) Letter from the Same officer, dated 23rd September 1890, No $\frac{2511}{Ver}$.

With reference on Genl: Regr: No 2824 dated 1890. I have the honor to reference "No 1631" dated 7th ... No 1691" in the office copy, and perhaps it was wrong the fair copy.

Board's reference the 16th September that the Board's 1890 appears as this office No 2108, written 1631 in

(4) Reference thereon, dated 8th October 1890 The Collector requested to forward a copy of the Regr: No 1691 and of the ... was passed, as the ... missing from the Board's office.

(5) Letter from the Sa... 21st October 1890, No: ... officer dated ... With refe... Board's Reference ... on Sub Register No 2766 I have the honor

honor to submit herewith a copy of the Board's Reference on Genl. Regr. No 1691 of 1890 and of this office nominal Roll dated 9th May 1891. No 1022.

—

Resolution:-

The Board approves the Collector's nomination of Mr. A. R. K. Venkata Rao to obtain Jahaidad of Udayagiri and submits it for the sanction of Government.

True copies Extract

Asst Secretary.

To

The Secy: to Govt. Revd.
with nominal Roll
& Reference as: on Genl Regr: No 1691 the
Copy & letter of transmittal

D.M. - Jas

Revenue 1890 Dept.
Board of Revenue
(Land Revenue)
Madras.

No 47982.

To The Secretary to Govt. Rev.

6580
8th Nov 90

Encs: dated 5th Nov 90
No 7073 Mrs
Rec'd Nov 10 NOV 90
Ledgers.

Approving & Submitting for Sanction hellore Collector's nomination of Mr K. V. Vasudeva English Head Clerk adjt of his office as Tahsildar of Kodayanjore

P. C. mis No. 1880 8th Nov 90

Sanctioned.
Service Register of Mr ... since should ... been forwarded with the nomination roll.