

Revenue (1896) Department.

MISCELLANEOUS SERIES.

G.O., No. 4078

DATED 12 October 1896

[Despatch Abstract.] .

approving the instructions issued by the
Board of Revenue regarding the surplus stocks of
Loddy amuck in the Bander, Refalle & Beipath
Saluts at the end of the current lease.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (1896) Department.

CURRENT No. *6942*



From

*The Secretary to the Commission of
Salt Alkali and Separate Revenue
Matters.*

Order

Press No. 376

Dated 21st September 1896

Received *20.9.96*

Registered *29.9.96*

Enclosures

Spare copies

SUBJECT

*Passing orders on letter from the
Collector of Kistna regarding the
surplus stocks of today arrack in
the Bandur, Repalle and Bapatla
talukhs at the end of the current
lease.*

10.9.9

BACK PAPERS.

G.O.	No.	Department.	Date.
C. No. 652/3629		Revenue	10.9.96
G.O. No. 542			21.7.96

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Ref on CN= 589 of 1896.
Abk

Office of the Collector and
Magistrate, Masulipatan
Kistna District

12th September 1896.

From.

J. N. Atkinson Esq.

To

Collector Kistna District

The Secretary to the Commissioner
of Salt, Abkari and Separate Revenue
Madras

Sir,

In reply to Board's Proceedings No. 1012

3629
10.9.96

3628 (S. R.) dated 19th August 1896 I have the
honor to enclose a copy of the notification
I have issued regarding the disposal
of the surplus stocks remaining over
at the close of the present lease.

2. The practice hitherto observed was
to seal the stocks of liquor a few days
before the close of the lease leaving a
small quantity required for sale during
those days and to leave the sealed
stocks in the custody of the owners.

The owners made inordinate delays in
disposing of their stocks and in several
instances took no steps at all in that
direction, as the liquor continued to be
in his possession all the while, the
renter was master of the situation subject
to less and less supervision of the Abkari
Department

Department as time passed. In this way large quantities passed out, probably for consumption through wastage, loss by theft and other accidents and inaccuracy of accounts were the favorite excuses put forward, on occasion suited.

3. Nor was the supervision of government officials satisfactory. The work had to be done over a large area in a hurry by the limited number of poorly paid Sub Inspectors and their subordinates.

The result was that either the quantity was not measured at all but estimated or measured wrongly. With this confusion prevailing it was easy for the owner to do anything he pleased and to be secure from all punishment if only he purchased the co-operation of these petty officers.

4. There was no provision of the law that could be invoked with convenience to touch these mal-practices. The owner kept the liquor under no license
So

so that we could not make him responsible for producing the number of gallons that he was allowed to possess. He could not be prosecuted for illegal sale because, the stocks on account of the Government seals put upon them, must be presumed to be in government custody. The offence of theft was impossible of proof against him. The disproof of losses by accidents was no less impossible.

5. For these reasons it is imperative that stocks should not be allowed to continue in the physical possession of the owners, but there is no condition in the license compelling the renter to surrender his stocks to government officers at the end of his lease nor can Government officers forcibly seize them unless an offence has been committed.

6. On the above considerations I have

have issued the circular above mentioned.

I request orders about the disposal of the stocks the sale of which is unduly delayed. The Assistant Commissioner proposes to destroy the unsold liquor on 15th October 1896 but I do not see any provision authorizing this extreme step.

7. If the Board see reason to differ from me I request telegraphic instructions so that revised orders may be issued before it is too late.

8. The above is as regards the stocks of the current lease. I pass now to the stocks of the lease 1894-95 which form the subject matter of the correspondence ending with this office Re No 589 dated 12th June 1896 with reference to Board's Proceedings No 2618 (S. R.) dated 23rd June 1896.

12th June 1896 with reference to Board's Proceedings No 2618 (S. R.) dated 23rd June 1896.

	Repalle gallons	Bandar gallons
9. The quantity originally sealed on 1st October 1895 was -	223 1/3	28802.22
The quantity sold up to 30th June 1896 was -	12693 1/2	2353.14

The quantity now bound	9619 1/2	26449.08
in stock on actual measurement is -	2106.31	313.35

Revenue (1896) Department.

CURRENT No. 7338

Same as cu P 6942

From the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, Madras

Order

Pres No. 376

Dated 21st September 1896

Received

Registered

Enclosures

Spare copies

Mis 4078
12-10-96

SUBJECT

Passing order on letter from the Collector of Kistna regarding the surplus stocks of toddy and in the Bandar, Repalle and Bapatla taluqs at the end of the current lease.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

BOARD OF REVENUE (SEPARATE REVENUE), No. 376, 21st SEPTEMBER 1896.

PROCEEDINGS OF THE BOARD OF REVENUE (SEPARATE REVENUE).

READ—the following letter from J. N. ATKINSON, Esq., Collector of Kistna, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated Masulipatam, 12th September 1896, Ref. on C. No. 589-Abk. :—

In reply to Board's Proceedings, Mis. No. 3628 (Separate Revenue), dated 19th August 1896, I have the honour to enclose a copy of the notification I have issued regarding the disposal of the surplus stocks remaining over at the close of the present lease.

2. The practice hitherto observed was to seal the stocks of liquor a few days before the close of the lease, leaving a small quantity required for sale during those days, and to leave the sealed stocks in the custody of the owners. The owners made inordinate delays in disposing of their stocks, and in several instances took no steps at all in that direction as the liquor continued to be in his possession all the while, the renter was master of the situation subject to less and less supervision of the abkari department as time passed. In this way large quantities passed out, probably for consumption, through wastage, loss by thefts and other accidents and inaccuracy of accounts were the favourite excuses put forward as occasion suited.

3. Nor was the supervision of Government officials satisfactory. The work had to be done over a large area in a hurry by the limited number of poorly-paid Sub-Inspectors and other subordinates. The result was that either the quantity was not measured at all but estimated or measured wrongly. With this confusion prevailing it was easy for the owner to do anything he pleased and to be secure from all punishment if only he purchased the co-operation of these petty officers.

4. There was no provision of the law that could be invoked with convenience to touch these malpractices. The owner kept the liquor under no license so that he could not make him responsible for producing the number of gallons that he was allowed to possess. He could not be prosecuted for illegal sale, because, the stocks on account of the Government seals put upon them, must be presumed to be in Government custody. The offence of theft was impossible of proof against him. The disproof of losses by accidents was no less impossible.

5. For these reasons it is imperative that stocks should not be allowed to continue in the physical possession of the owners; but there is no condition in the license compelling the renter to surrender his stocks to Government officers at the end of his lease, nor can Government officers forcibly seize them, unless an offence has been committed.

6. On the above considerations I have issued the circular above mentioned. I request orders about the disposal of the stocks the sale of which is unduly delayed. The Assistant Commissioner proposes to destroy the unsold liquor on 15th October 1896, but I do not see any provision authorising this extreme step.

7. If the Board see reason to differ from me, I request telegraphic instructions, so that revised orders may be issued before it is too late.

8. The above is as regards the stocks of the current lease. I pass now to the stocks of the lease 1894-95, which form the subject matter of the correspondence

ending with this office Ref. No. 589-Abk., dated 12th June 1896, with reference to Board's Proceedings, Mis. No. 2618, dated 23rd June 1896.

	Repalle. GLS.	Bandur. GLS.
The quantity originally sealed on 1st October 1895 was	22,313	28,802.22
The quantity sold up to 30th June 1896 was	12,693	2,353.14
Balance	9,619	26,449.08
The quantity now found in stock on actual measure- ment is	2,106	3,113.35

9. The enclosed copies of the two statements received from the Assistant Commissioner show details, shop by shop, of these balances, and afford confirmation for the reasoning and facts adduced in paragraphs 2, 3 and 4 above. The Assistant Commissioner proposes to forego on the deficiency the duty due with reference to Board's Proceedings, Mis. No. 3628, dated 29th August 1896. For the reasons above stated nothing else can be done. I am directing the abkari officers to induce the owners who are poor kalalies to consent to their stocks being stored in abkari offices in the manner stated in the enclosed notice till their sale or disposal otherwise. I propose the following differential duty on the quantity sold:—

	RS.	A.	P.
For every gallon of liquor of 60° under-proof or below issued before 1st October 1896	0	12	0
For every gallon of liquor of 60° under-proof or below issued after 1st October 1896	1	6	0

10. The following are the strengths of the liquors on hand:—

	Repalle. GLS.	Bandur. GLS.
Weaker than 70° under-proof	2,106	1,106.4
70	...	12.24
69	...	199.28
68.5	...	21.15
66.78	...	1,774.12
Total	2,106	3,113.35

The Assistant Commissioner proposes to destroy directly the strengths weaker than 70° under-proof and the unsold liquor on 15th October 1896. The stock owners deserve no consideration, seeing that they have had a year in which to dispose of their stocks, and they have done nothing. At the same time I doubt if the law will permit destruction except with the owners consent. We can refuse to permit re-distillation, and refuse to license sale, and the owner will probably then consent to destruction. I request the Board's orders.

ENCLOSURE.

Notice.

The toddy-arack renters of Bapatla taluk are hereby informed that any stocks that may remain over will not be sealed, as was hitherto the practice. Abkari officers have been strictly warned to prosecute, on 1st October 1896, all cases of unlicensed possession. Abkari officers have been instructed to afford facilities to renters desirous of transferring the stocks to the custody of these officers to escape prosecution. This transfer should be effected on the morning of 1st October 1896, positively. Abkari officers will keep the stocks till the owners can effect a sale of

them, but renters are warned of the risk they will run if the sales are unduly postponed. Delivery will not be made to the purchaser unless differential duty is paid as under:—

	RS.	A.	P.
20° under-proof	...	...	2 12 0
30° do.	...	...	2 6 6
60° do.	...	...	1 6 0
70° do.	...	...	1 6 0

RESOLUTION—No. 376, dated 21st September 1896.

The Collector should not have issued the notification forwarded with the letter read above without the approval of the Board. It involves a new departure in the way in which the old stocks are to be dealt with, and there was ample time to allow of his placing the proposal before the Board, obtaining its approval and further instructions before committing himself by the issue of a notification of the sort.

2. Under the circumstances the Board, however, thinks that more harm would now be done by recalling the notification than by allowing it to stand. The Collector is, therefore, requested to arrange with the Assistant Commissioner for the transfer of all arrack handed over taking place at a few central points, where special guards should be temporarily placed for its custody. Agreement should be taken from the owners exempting Government from responsibility for all losses and binding them to remove their liquor to other and more central depôts if called on to do so, and to pay the differential duty or destroy the liquor within twelve months.

3. With regard to the old stock of 1895-96 it is observed that the deficiency found in the Bandur taluk is 2,155 gallons—not 26,449 minus 3,113 gallons. All things considered, the Board does not regard this as a very serious loss. In Repalle the loss was much more serious. Orders will be passed with regard to these old stocks after personal consultation with the Collector.

4. The following telegram will be despatched to the Collector:—

Your 589 Abkari 12th September. Arrange with Assistant Commissioner for reception of liquor transferred for custody at a few convenient places under special guards. Further instructions by post.

5. A copy of these Proceedings will be submitted to Government for approval.

(True Copy and Extract.)

(Signed) N. S. BRODIE,
Ag. Secretary.

(True Copy.)

Assistant Secretary.

To the Collector of Kistna.

„ Deputy Commissioner, Central Division.

„ Assistant Commissioner, Masulipatam.

Copy to the Secretary to Government, Revenue Department.

Exd. Shaik Karim.

REVENUE DEPARTMENT.

1896.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed October 14.

Proceedings, No. 376, 21st September 1896.

Passing orders on letter from the Collector of Kistna regarding the surplus stocks of toddy arrack in the Bandar, Répalle and Bapatla taluks at the end of the current lease.

The enclosed copies of the two statements received from the Assistant Commissioner show details shop by shop of these balances and afford confirmation for the reasoning and facts adduced in paras 2, 3 and 4 above. The Assistant Commissioner proposes to forego on the deficiency the duty due with reference to Board's Proceedings, ^{Ms} No 3628 (S. R) dated 29th August 1896. For the reasons above stated nothing else, can be done. I am directing the abkari officers to induce the owners who are poor Kalahis to consent to their stocks being stored in abkari offices in the manner stated in the enclosed notice till their sale or disposal otherwise. I propose the following differential duty on the quantity sold.

Rs 0-12-⁰⁰ for every gallon of liquor of 60° U. or below issued before 1st October 1896.
1-6-⁰⁰ for every gallon of liquor of 60° U. or below issued after 1st October 1896. (1)

10. The following are the strengths of the liquors on hand.

Weather than 70° N.P.	Repalle.	Bandan
70°	2106	1106.4
69°		12.24
68.5		199.28
66.78		21.15
		1774.12
Total	2106	3113.35

The Assistant Commissioner proposes to destroy directly the strengths weaker than 70° N.P. and the unsold liquor on 15th October 1896. The stock owners deserve no consideration seeing that they have had a year in which to dispose of their stocks and they have done nothing. At the same time I doubt if the law will permit destruction except with the owners' consent. We can refuse to permit redhibition and refuse to license sale, and the owner will probably then consent to destruction. I request the Board's orders

I have the
Signed J. L. Coleridge
For Collector.

(True Copy)

James M. Mallett
Assistant Secretary

Nohie Re 589 of 96
Abk

The toddy. amack renters of Bapalla Taluk are hereby informed that any stocks that may remain over will not be sealed, as was hitherto the practice. Abkari officers have been strictly warned to prosecute on 1st October 1896 all cases of unlicensed possession. Abkari officers have been instructed to afford facilities to renters desirous of transferring the stocks to the custody of these officers to escape prosecution. This transfer should be effected on the morning of 1st October 1896 positively. Abkari officers will keep the stocks till the owners can effect a sale of them but renters are to be warned of the risk they will run if the sales are unduly postponed. Delivery will not be made to the purchaser unless differential duty is paid as under

20° N.P.	2. 12. 4
30° N.P.	2. 6. 6
60° N.P.	1. 6. 4
70° N.P.	1. 6. 4

Commissioner
12th Sept 1896

(Sd) J. N. Atkinson.
Collector

(True Copy)

James M. Mallett
Assistant Secretary

25/9/96



Proceedings of the Board of Revenue

(Separate Revenue),

Dated 21st September 1896.

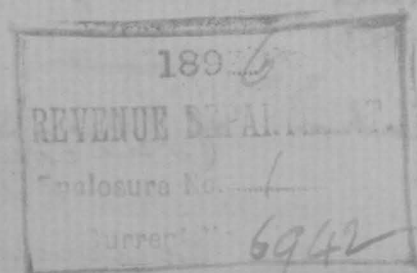
Press No. 376.

Copy attached. Read letter from the collector of Kistna Ref on C

N^o 589 dated 12th September 1896.
Alkari

Resolution

The collector should not have issued the Notification forwarded with the letter read above without the approval of the Board. It involves a new departure in the way in which these old stocks are to be dealt with and there was ample time to allow of his placing the proposal before the Board, obtaining its approval and further instructions before committing himself by the issue of a notification of the sort.



2. Under the circumstances the Board, however, thinks that more harm would now be done by recalling the notification than by allowing it to stand. The Collector is therefore requested to arrange with the Assistant Commissioner for the transfer of all arrack handed over taking place at a few central points where special guards should be temporarily placed for its custody. Agreements should be taken from the owners exempting Government from responsibility for all losses and hindering them to remove their liquor to other and more central depots if called on to do so and to pay the differential duty or destroy the liquor within 12 months.

3. With regard to the old stock of 1895-96 it is observed that the deficiency found

note
As is not known
how this figure has
been obtained

found in the Bandar taluk is 2155 gallons^x - not 26449 - 3113 gallons. All things considered the Board does not regard this as a very serious loss. In Repalli the loss was much more serious. Orders will be passed with regard to these old stocks after personal consultation with the Collector.

4. The following telegram will be despatched to the Collector.

"Your 589 Abkari 12 September, arrange with Assistant Commissioner for reception of liquor^{transferred for custody} at a few convenient places - under special guards further instructions by post."

5. A copy of these Proceedings will be submitted to Government for approval.
(True extract)

Edmund Smith
Assistant Secretary

To The Collector of Kishna

" Deputy Commissioner, Central Division

" Assistant " , Masulipatam Dist "

" Secretary to Government,

Revenue Department

25/9/96
Copies

The Hon'ble Mr. Bliss, C.I.E.

C.No. 6942

Order: No. 40788/12 October 1896

The instructions issued by the Board of Rev. in its Progs. read above are approved.

The fort. agrees with the Ad's remarks in para 1 quite Prof

8/10/96

To The Board of Rev., Sep. Rev. No. 16-10

8/10/96

Para 2 of its Progs. under G.O. 3629 d/10-9-96.

Note:

The duty on country spirits having been raised with effect from the 1st instant the Board of Rev. requested the Collr. of Kistna to report the arrangements he would propose for sealing the stocks of liquor which might remain unsold on that day and for collecting duty on issues therefrom.

3. The Collr. considered the existing practice of sealing the liquor and leaving ~~xxx~~ it in the custody of the licensed dealer or renter to be objectionable for the following reasons:-

(i) There was inordinate delay in the disposal of liquor;

(ii) The supervision of the Abkari Officials was not satisfactory;

(iii) There is no provision in the law to check malpractices in regard to such liquor. Hence large quantities

passed out probably for consumption.

3. The Collr. accordingly issued a notification intimating to the renters of the previous year that if they had surplus stocks on hand on the 1st October, they would be prosecuted for unlawful possession of liquor, but that they might transfer the ^{stocks} liquor to the custody of Govt. Officers. A copy of this notice was forwarded to the Board in reply to its call.

4. The Board blames the Collr. for taking this action without obtaining its previous sanction, but as more harm will be done by recalling the notification now, it has issued instructions in view to ^{prevent the} Govt. being held liable for any loss. The instructions are ~~xxx~~

(i) that the transfer of liquor should take place at a few central ^{places;} points;

(ii) that agreements should be taken exempting the Govt. from liability for all losses and binding the owners of the liquor to remove it to other depots if required and to pay the differential duty or destroy the liquor within twelve months.

5. As regards the stocks of liquor which were unsold on 1st October 1895 and which still remain undisposed of, the Board proposes to issue instructions after personal consultation with the Collr.

KQ
3/10/96

1895/96.

When given for copying _____
When copied _____
When examined _____
When signed _____

189

READ AGAIN G.O. No.
189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

APPROVED NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B. -

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.