

# Revenue (1897) Department.

PRESS SERIES.

G.O., No. 33

DATED 18.1.97

[Despatch Abstract.]

Approving the inter-arrangement of an Asst-Supt. of Customs at Tuticorin Port, transferring with remarks the proposition Statement to the Secy of Dept. for sanction; and Calling for report from Secy Rev. (L.R) re the proposal for the transfer of treas. work of the Station to the Secy. Jahn.

# BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

# FURTHER PAPERS.

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

Revenue (1897) Department.

CURRENT No.



From the Secretary to the Com.  
missions, Salt, alkali  
and Separate Revenue

Order

This No. 4,760

Dated 16<sup>th</sup> November 1896

Received 5<sup>th</sup> January 1897.

Registered 5<sup>th</sup>

Enclosures 4

Spare copies

## SUBJECT

Submitting to Government  
the report called for regard-  
ing the arrangements to be made  
in the Sulicomin Custom House  
in connection with improved  
passenger and mail service  
with Ceylon.

Recd  
5.1.97

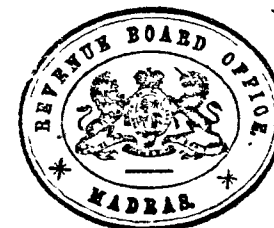
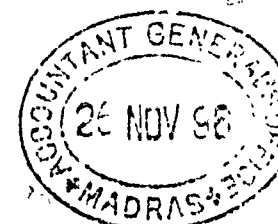
# BACK PAPERS. ①

| G.O. | No.       | Department. | Date.    |
|------|-----------|-------------|----------|
|      | 45-45 Mis | —           | 13-11-96 |
|      |           |             |          |
|      |           |             |          |

## FURTHER PAPERS.

| G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|
|      |     |             |       |
|      |     |             |       |
|      |     |             |       |

Read Government Order by D. H. P. S. dated 26<sup>th</sup> Oct 1896  
 Abstract



## Proceedings of the Board of Revenue

(Separate Revenue)

Dated 16<sup>th</sup> November, 1896.

No. 4760 Mis

Read Government Order, Revenue Department  
 R No 1983 dated 26<sup>th</sup> October 1896.

## Resolution.

The Board begs to submit its reply to the  
 Government Order read above.

2. The additional work thrown on the Subi-  
 conium Customs Establishments, by the new ar-  
 rangements regarding the earlier arrival of  
 the mail Steamers from Colombo consists  
 merely in attendance for the examination  
 of passengers' baggage at an inconvenient  
 hour in the morning. The total amount of  
 work to be got through in the day remains  
 the same, and as the agents' steam launch  
 does

does not carry cargo, only passengers' baggage has now to be dealt with before the usual office hours. The Customs Establishment at Tuticorin is however so utterly inadequate for the work it has to perform that the Board finds it impossible to make any arrangements for meeting the present difficulty without a considerable increase.

3. Since the daily line of Steamers between Colombo and Tuticorin was established, the importance of the latter as an import port for foreign trade has been increasing very fast and promises to do so at a still more rapid rate in the future. The Customs duty collected on imports has risen from Rs 89,358 in 1894-95 to Rs 1,15,675 in 1895-96, while Rs 63,539 had been collected up to the end of October during the current year. Of these sums Rs 5,288 was

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was collected as import duty on articles found in passengers' baggage in 1894-95, Rs 6,487 in 1895-96, and Rs 3,454 up to October in the current year. The following shows the position which Tuticorin occupies as regards the Customs duty on imports compared with the other chief ports of the Presidency:-

| Port      | Import duty |
|-----------|-------------|
| Cocanada  | Rs 13,706   |
| Nagapatam | 77,688      |
| Tuticorin | 1,15,675    |
| Calicut   | 39,522      |
| Cochin    | 44,378      |
| Mangalore | 24,307      |

Some of the other ports collect a large export duty on rice, but this is a simple matter to deal with compared with the levy of import duty on miscellaneous goods, the valuation of many of which for the assessment of duty

duty requires much skill and experience. The figures given above, striking as they are do not convey an adequate idea of the importance of the work of the Customs House at Tuticorin, for in Negapatam a large proportion of the Import duty (Rs 29,600) is collected on betelnuts, and in Calicut and Cochin Rs 8933 and Rs 29225 were realized on liquors, both of which are articles easily assessed. While in Tuticorin Rs 43,511 were collected on piece goods: one of the most difficult articles to assess properly. The import work of the Customs Establishment at Tuticorin is consequently not only greatly in excess of that at any other outpost as far as actual volume is concerned, but is of a <sup>far</sup> more intricate and complicated description than elsewhere owing to nearly one half being collected on passengers' baggage and piece goods. In addition to this, the establishment of a daily service to Colombo affords facilities for

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for Smuggling which do not exist at any other port in India. It also appears to the Board that Tuticorin might easily under ~~late~~ supervision, become a great avenue for the influx of articles which contravene the Merchandise Marks Act including cases which have been rejected at the principal ports. Nothing would be simpler than to ship them to Colombo for re-export to Tuticorin by the daily service.

4. Proposals for the revision of the Customs Establishment at Tuticorin have been recently sanctioned as part of the General Scheme of Customs Establishments for the

Presidency (vide Correspondence ending with Government Order No 724 Financial dated 30th October 1896). Unfortunately the Collector's report. Submitting his proposals regarding Tuticorin was despatched early in 1895 at a time when the importance of this rapidly developing trade

with Cus 8976  
and the Secy of  
States sanction  
letter no 1000 dated  
21st Dec 1895

trade with Colombia had not attracted much notice and even the recently sanctioned establishment appears to be far from adequate to the work now to be done. The Sanctioned Scale is as follows:—

|                                                                                 |           |
|---------------------------------------------------------------------------------|-----------|
| 1 Superintendent                                                                | Rs 150    |
| 1 Clerk                                                                         | 25        |
| 1 "                                                                             | 20        |
| 3 "                                                                             | 45        |
| 1 Shroff                                                                        | 15        |
| 1 weigher                                                                       | 7         |
| 12 Peons (including 4 for prosecutions)<br><small>in C.D. 10-7024-11-95</small> | 72        |
| 1 Masalchi                                                                      | 5         |
|                                                                                 | <hr/> 339 |

The Scale is faulty in not providing for more than one Superior officer. Owing to the peculiar position of Tubicorin with a foreign Country within a few hours' sail and passengers landing at all hours of the day, — the agent's launch has to make two trips to clear the Steamer, and

and other passengers come across in native vessels — it appears to the Board absolutely necessary that there should always be a responsible <sup>Customs</sup> officer on duty Capable of valuing goods and dealing with authority with any Customs question which may arise. At present the whole of the examination of the baggage of the native passengers (about 250 per diem) is conducted by the Superintendent. It takes him a couple of hours at least to get through the passengers who are brought ashore by the launch on her first trip and yet the examination is necessarily of a very ineffective kind. The Board has no doubt but that many escape examination altogether, and these of course would be the men who had something to gain by evading it. The Superintendent gets no help to speak of from his subordinates in this work as their turn is

is fully occupied otherwise under the peculiar treasury arrangements which exist at Tuticorin. The Treasury work of the District is done chiefly by the Branch of the Bank of Madras at that Station, but all the Bank transactions have to pass through the Sea Customs Treasury and are recorded in the accounts kept by it. The total sum dealt with by the Sea Customs Treasury during the past year amounted to over 40 lakhs of Rupees and included the following items according to a statement furnished to the Acting Commissioner by the Superintendent:—

|                       | Rs     | an   | P    |
|-----------------------|--------|------|------|
| Customs receipts      | 129491 | — 12 | — 2  |
| Stamps                | 108654 | — 12 | — 6  |
| Salt Receipts         | 489521 | — 15 | — "  |
| Income tax            | 23996  | — 7  | — 10 |
| Excise                | 42578  | — 4  | — 11 |
| Civil Courts Deposits | 62159  | — 4  | — 2  |

Municipal Receipts Rs 48301 — 9 — 1  
 Postal Receipts 67205 — 0 — 0  
 Post receipts 62001 — 10 — 6  
 Taluk remittances 2993948 — 2 — 9.

Of course the labour involved in passing these sums through the accounts in connection with the actual receipt of Cash by the Bank of Madras is trifling compared with dealing with these in the ordinary way, but the volume of work to be got through is still very large, and as regards the Stamp transactions the actual issue has to be made by the Customs Superintendent. It appears to the Board that arrangements should be made <sup>to</sup> ~~and~~ relieve the Sea Customs Establishment of this miscellaneous work. There is a Deputy Tahsildar on the spot, which makes the present system all the more extraordinary.

5. The removal of these duties from

the shoulders of the Superintendent would free him from much routine work and would allow of the service of a clerk or two provided under the new scale being dispensed with, but it would still leave the actual examination of goods and the assessment of duty in the hands of one man. The Board considers that it is out of the question to expect one officer to discharge these duties effectively, particularly when his time is occupied for about 3 hours daily in the examination of passengers' baggage, and when for the reasons given above, there is every reason to anticipate <sup>rapidly</sup> Tubicoring becoming a favourite port with offenders against the Customs laws, if it is not so already. It is of the opinion, that he should have an assistant Superintendent on

on Rs 70, who should if possible, be obtained from the Custom house in Madras, so as to secure the services of a man with some practical knowledge of the examination of packages and the valuation of goods.

6. In accordance with the above remarks and suggestions the Board begs to submit a proposition statement herewith for the establishment of an Assistant Superintendent on Rs 70, dispensing at the same time, with the services of two of the clerks on Rs 15. The latter proposal can, however, only be given effect to, if the Treasury work is handed over to the Deputy Tahsildar.

(True Extract)

Committed to  
Assistant Secretary

To the Secretary to Government Revenue Department  
with a proposition statement in duplicate

*23/11/96* Through the Accountant-General with  
Copy to the Collector of Tirunelveli <sup>Encls: in original returned.</sup>

Re: the entertainment of an  
Assistant Superintendent  
of Customs at the Tuticorin  
Port.

Mr. Hon. Mr. Bliss C. Esq.

This may issue. But  
report the matter to India,  
with the request that this  
addl expenditure may be  
added to the sum for which  
it was looked to be responsible.  
When the new Tariff Act necessi-  
tates the improvement of our cus-  
toms establishments. As we are at  
present financially situated, we  
cannot even afford this trifling  
increase of expenditure, necessary  
though it clearly is to the safety of  
the Customs revenue.

BA

15/1/97

Does not meet the objection  
that expenditure is not  
small 18/1/97

To the Hon. Mr. Bliss  
C. Esq.  
11/1/97  
C. Esq.  
11/1/97  
R. Esq.  
11/1/97

Read again L.O. No. 1983 R  
26.10.96  
also No. 83 of 1884  
G.O. No. 2700 of 1884  
sup No. 2.

In the circumstances reported  
reported, the Board's proposal for  
the entertainment of an Assistant  
Superintendent of Customs at the  
Tuticorin port on a pay of Rs 70  
per mensem is approved.

2. The suggestion in the concluding  
portion of the Board's Proceedings  
for the transfer of the Treasury work  
of the Station to the Dy Tahsildar  
will be referred to the Board of  
Revenue (Land Revenue) for  
report, and pending final  
order on this point the proposal  
to abolish <sup>two</sup> of the Clerks of the  
Sea Customs office on Rs 15 each  
will be held in abeyance. The  
savings shown in the proposition  
statement on this account will  
accordingly be omitted and  
the proposition statement  
as thus modified will be  
transferred to the Financial  
Department for sanction.

3. The Board of Revenue will  
report in what manner  
it proposes to alter the

office hours of the Sea Customs  
office at the port so as to meet  
the requirements of the altered  
train and steamer service.

Note

In order to give effect to a  
proposal to run an improved  
steamer service between  
Inticoria and Colombo it was  
found necessary that the Customs  
office at Inticoria  
should be opened early.  
The present office hours of the  
Customs office throughout  
the Presidency are between  
10. a. m and 6 p. m, and overtime  
fees are charged for work  
done out of those hours. The  
Steamer agents were unwilling  
to pay such fees but as the  
improved steamer service  
was found to be a source  
of great convenience to  
the public, the proposal to  
alter the Customs office  
hours of the Inticoria port

To,  
The Financial Dept. with  
proposition etc.  
With copy of this note  
The Board of Rev. Secy.  
Land Rev  
P. W - Dept. (Ry)

70  
5

Please see G.O. 512 Rev  
2-7-99

In G.O. 703 marine  
14-10-96.

was referred for the consideration  
of the Rev. Department. The  
papers were referred to the  
Boards of Rev. for report. The  
Current read above embodies  
the said report. The Board of  
Rev. brings to notice that the  
port has of late considerably  
improved in importance and  
is still rising and the establish-  
ment provided (even after  
the reorganization) is found to  
be inadequate, in that it  
provided for only one superior  
officer, viz. a Superintendent  
on Rs 150. It therefore suggests  
the entertainment of an  
Assistant Superintendent on  
Rs 70 and has made out a  
strong case in support of  
the proposal. Occasion has  
also been taken to bring to  
notice that the Superintendent  
has to do a lot of other  
miscellaneous work, to wit,  
the whole treasury work of  
the station and it is suggested  
that the treasury work  
should be transferred to  
the Dy Tahildar of the

station. It is stated that if this is done, the service of two clerks on Rs 15 in the Superintendent's office. Can be dispensed with.

The Board does not however report how it proposes to alter the Custom Office hours of the port so as to meet the requirements of the improved train and steamer service.

Hence para 3 of the amendment draft.

(P.  
99am 77).

11/11/57. R  
12/1/57

Read again G. O. N. 1983 R. 26.10.96  
also C. N. 48/97  
G. O. Press N. 33 d/18<sup>th</sup> Jan 1902

In the circumstances reported, the Board's proposal for the entertainment of an Assistant Superintendent of Customs at the Duticonis port on a pay of Rs 70 per month is approved.

2. The Suggestions in the Concluding portion of the Board's Proceedings for the transfer of the Treasury Work of the Station to the Deputy Tahsildar will be referred to the Board of Revenue (Land Revenue) for report and pending final orders on this point the proposal to abolish two of the clerks of the Sea Customs office on Rs 15 each will be held in abeyance. The saving shown in the proposition statement on this account will accordingly be omitted and the proposition statement as thus modified.

will be transferred to the financial Department for sanction.

3. The Board of Revenue will report in what manner it proposes to alter the office hours of the Sea-Customs office at the port so as to meet the requirements of the altered train and steamer service.

20. The financial department with proposition statement.

16. the Board of Rev. (Sep. Rev)

15. Land Revenue.

14. P. W. Department. (Reg)

11. ~~Revenue~~ *Regd*

20-3-2-97

# Government {1897} of Madras. REVENUE.

Recd.

1897.

Enclosures

Regd.

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G.O., No. 33, 18th January 1897.

JANUARY.

Tuticorin Port.

Approving the entertainment of an Assistant Superintendent of Customs at the —; transferring with remarks the proposition statement to the Financial Department for sanction; and calling for report from the Board of Revenue (Land Revenue) regarding the proposal for the transfer of the treasury work of the station to the Deputy Tahsildar.

## GOVERNMENT OF MADRAS.

## REVENUE DEPARTMENT.

READ—again G.O., R. No. 1983, Revenue, dated 26th October 1896.

ABSTRACT.—Referring to the Board of Revenue for very early report Proceedings, Marine Department, forwarding for consideration copies of papers regarding the alteration in the office hours of the Port of Tuticorin in view of the proposed accelerated train service between Madras and Tuticorin.

READ—also the following Proceedings of the Board of Revenue (Separate Revenue),  
Mis. No. 4760, dated 16th November 1896 :—

Read—G.O., No. 1983, dated 26th October 1896.

Resolution—Mis. No. 4760, dated 16th November 1896.

The Board begs to submit its reply to the Government Order read above.

2. The additional work thrown on the Tuticorin Customs establishment, by the new arrangements regarding the earlier arrival of the mail steamers from Colombo, consists merely in attendance for the examination of passengers' baggage at an inconvenient hour in the morning. The total amount of work to be got through in the day remains the same, and as the agent's steam launch does not carry cargo, only passengers' baggage has now to be dealt with before the usual office hours. The Customs establishment at Tuticorin is, however, so utterly inadequate for the work it has to perform that the Board finds it impossible to make any arrangements for meeting the present difficulty without a considerable increase.

3. Since the daily line of steamers between Colombo and Tuticorin was established, the importance of the latter as an import port for foreign trade has been increasing very fast and promises to do so at a still more rapid rate in the future. The customs duty collected on imports has risen from Rs. 89,358 in 1894-95 to Rs. 1,15,675 in 1895-96, while Rs. 63,539 had been collected up to the end of October during the current year. Of these sums, Rs. 5,288 was collected as import duty on articles found in passengers' baggage in 1894-95, Rs. 6,487 in 1895-96 and Rs. 3,454 up to October in the current year. The following shows the position which Tuticorin occupies as regards the customs duty on imports compared with the other chief ports of the Presidency :—

| Port.            | Import duty.<br>RS. |
|------------------|---------------------|
| Cocanada ... ..  | 13,706              |
| Negapatam ... .. | 77,688              |
| Tuticorin ... .. | 1,15,675            |
| Calicut ... ..   | 39,522              |
| Cochin ... ..    | 44,378              |
| Mangalore ... .. | 24,307              |

Some of the other ports collect a large export duty on rice, but this is a simple matter to deal with compared with the levy of import duty on miscellaneous goods, the valuation of many of which for the assessment of duty requires much skill and experience. The figures given above, striking as they are, do not convey an adequate idea of the importance of the work of the Customs house at Tuticorin, for in Negapatam a large proportion of the import duty (Rs. 29,600) is collected on betel-nuts, and in Calicut and Cochin, Rs. 8,933 and Rs. 29,225 were realized on liquors, both of which are articles easily assessed. While in Tuticorin Rs. 43,511 were collected on piece-goods, one of the most difficult articles to assess properly. The import work of the Customs establishment at Tuticorin is consequently not only greatly in excess of that at any other outport as far as actual volume is concerned, but is of a far more

intricate and complicated description than elsewhere owing to nearly one-half being collected on passengers' baggage and piece-goods. In addition to this, the establishment of a daily service to Colombo affords facilities for smuggling which do not exist at any other port in India. It also appears to the Board that Tuticorin might easily, under lax supervision, become a great avenue for the influx of articles which contravene the Merchandise Marks Act including cases which have been rejected at the principal ports. Nothing would be simpler than to ship them to Colombo for re-export to Tuticorin by the daily service.

4. Proposals for the revision of the Customs establishment at Tuticorin have been recently sanctioned as part of the general scheme of Customs establishments for the Presidency (*vide* correspondence ending with G.O., No. 724, Financial, dated 30th October 1896). Unfortunately the Collector's report submitting his proposals regarding Tuticorin was despatched early in 1895 at a time when the importance of this rapidly-developing trade with Colombo had not attracted much notice and even the recently-sanctioned establishment appears to be far from adequate to the work now to be done. The sanctioned scale is as follows :—

|                           | RS. |
|---------------------------|-----|
| 1 Superintendent : ... .. | 150 |
| 1 Clerk ... ..            | 25  |
| 1 " ... ..                | 20  |
| 3 Clerks ... ..           | 45  |
| 1 Shroff ... ..           | 15  |
| 1 Weigher ... ..          | 7   |
| 12 Peons ... ..           | 72  |
| 1 Masalchi ... ..         | 5   |
| Total ... ..              | 339 |

The scale is faulty in not providing for more than one superior officer. Owing to the peculiar position of Tuticorin with a foreign country within a few hours' sail and passengers landing at all hours of the day,—the agent's launch has to make two trips to clear the steamer, and other passengers come across in native vessels—it appears to the Board absolutely necessary that there should always be a responsible Customs officer on duty capable of valuing goods and dealing with authority with any customs question which may arise. At present the whole of the examination of the baggage of the native passengers (about 250 per diem) is conducted by the Superintendent. It takes him a couple of hours at least to get through the passengers who are brought ashore by the launch on her first trip and yet the examination is necessarily of a very ineffective kind. The Board has no doubt but that many escape examination altogether, and these of course would be the men who had something to gain by evading it. The Superintendent gets no help to speak of from his subordinates in this work, as their time is fully occupied otherwise under the peculiar treasury arrangements which exist at Tuticorin. The treasury work of the district is done chiefly by the branch of the Bank of Madras at that station, but all the bank transactions have to pass through the Sea Customs treasury and are recorded in the accounts kept by it. The total sum dealt with by the Sea Customs treasury during the past year amounted to over 40 lakhs of rupees and included the following items according to a statement furnished to the Acting Commissioner by the Superintendent :—

|                             | RS.       | A. | P. |
|-----------------------------|-----------|----|----|
| Customs receipts ... ..     | 1,29,491  | 12 | 2  |
| Stamps ... ..               | 1,08,654  | 12 | 6  |
| Salt receipts ... ..        | 4,89,521  | 15 | 0  |
| Income-tax ... ..           | 23,996    | 7  | 10 |
| Excise ... ..               | 42,578    | 4  | 11 |
| Civil Court deposits ... .. | 62,159    | 4  | 2  |
| Municipal receipts ... ..   | 43,301    | 9  | 1  |
| Postal receipts ... ..      | 67,205    | 0  | 0  |
| Port ... ..                 | 62,001    | 10 | 6  |
| Taluk remittances ... ..    | 29,93,948 | 2  | 9  |

Of course the labour involved in passing these sums through the accounts in connection with the actual receipt of cash by the Bank of Madras is trifling compared with dealing with these in the ordinary way, but the volume of work to be got through is still very large, and as regards the stamp transactions the actual issue has to be made

by the Customs Superintendent. It appears to the Board that arrangements should be made to relieve the Sea Customs establishment of this miscellaneous work. There is a Deputy Tahsildar on the spot which makes the present system all the more extraordinary.

5. The removal of these duties from the shoulders of the Superintendent would free him from much routine work and would allow of the service of a clerk or two provided under the new scale being dispensed with, but it would still leave the actual examination of goods and the assessment of duty in the hands of one man. The Board considers that it is out of the question to expect one officer to discharge these duties effectively, particularly when his time is occupied for about three hours daily in the examination of passengers' baggage, and when for the reasons given above, there is every reason to anticipate Tuticorin rapidly becoming a favourite port with offenders against the Customs laws, if it is not so already. It is of the opinion that he should have an Assistant Superintendent on Rs. 70, who should, if possible, be obtained from the Custom House in Madras so as to secure the services of a man with some practical knowledge of the examination of packages and the valuation of goods.

6. In accordance with the above remarks and suggestions the Board begs to submit a proposition statement herewith for the entertainment of an Assistant Superintendent on Rs. 70, dispensing at the same time, with the services of two of the clerks on Rs. 15. The latter proposal can, however, only be given effect to, if the treasury work is handed over to the Deputy Tahsildar.

(True Extract.)

(Signed) EDMUND MILLETT,  
Assistant Secretary.

To the Secretary to Government, Revenue Department,  
with a proposition statement in duplicate,  
through the Accountant-General and with  
enclosures, in original, returned.

Copy to the Collector of Tinnevely.

ORDER—No. 33, Revenue, dated 18th January 1897.

Miscellaneous.

In the circumstances reported, the Board's proposal for the entertainment of an Assistant Superintendent of Customs at the Tuticorin port on a pay of Rs. 70 *per mensem* is approved.

2. The suggestion in the concluding portion of the Board's Proceedings for the transfer of the treasury work of the station to the Deputy Tahsildar will be referred to the Board of Revenue (Land Revenue) for report, and pending final orders on this point the proposal to abolish two of the clerks of the Sea Customs office on Rs. 15 each will be held in abeyance. The saving shown in the proposition statement on this account will accordingly be omitted and the proposition statement, as thus modified, will be transferred to the Financial Department for sanction.

3. The Board of Revenue will report in what manner it proposes to alter the office hours of the Sea Customs office at the port so as to meet the requirements of the altered train and steamer service.

(True Extract.)

(Signed) G. STOKES,  
Ag. Secretary to Government.

To the Financial Department, with proposition statement,  
,, the Board of Revenue (Separate Revenue).  
,, (Land Revenue).  
,, the Public Works Department (Railway).  
,, the Marine Department.

Exd. Shaik Karim.  
70 Copies.

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189

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