Revenue (1897) Department.

PRESS SERIES.

G.O., No. 375-376

DATED 24th May 1897.

[Despatch Abstract.]

Import of Mysore Toddy into British Territory.

Approving the Board's Proposal for regulating the — made in connection with the introduction of the tree-tax system into the Bellary and Anantapur Dts.

Letter. Requesting the resident in Mysore to ascertain the views of the Mysore Durbar on proposals for the regulation of the import of toddy from the adjoining Mysore territory into the British territory.

BA[illegible]PERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
				Ms. 677	4570		31.8.97

Revenue (1897) Department.

CURRENT No. 4206

GOVERNMENT OF MADRAS
18 MAY 97

From

The Secretary to the Commissioner of Salt Abkari & Separate Revenue
Madras

Mis No. 1986

Order

Dated 10th May 1897

Received 14.5.97

Registered 20.5.97

Enclosures /

Spare copies

SUBJECT.

Addressing Government in the matter of permitting the import of Mysore toddy into British territory on the understanding that the tree tax collections in respect thereof is credited to this Government and Vice Versa.

BACK PAPERS.

G.O.	No.	Department.	Date.
125-3-4			
5-3-97.			

FURTHER PAPERS.

G.O.	No.	Department.	Date.
45-20-21			
31-8-97			

Toddy along the Mysore Frontier.

An arrangement has been arrived at with the Government of Mysore under which on the introduction of the tree tax system into that State the tree tax on toddy produced by Mysore trees but consumed in British territory will be credited to the British Government and vice versa. The rate of tree tax to be paid in such cases will invariably be the highest in force on either side of the frontier. The following instructions are issued on the subject:

1. Tree Tax on trees in Mysore for which tapping licenses are about to be taken out by British Shopkeepers must be paid in one instalment to the Tahsildar of

of the British Taluk who will grant a receipt in form No. T. T. 7 and certify at the foot that the applicant is a person entitled to take out tree tapping licenses in British territory. The applicant will then make his application to the Mysore authorities in accordance with the Mysore tree tapping rules and will obtain a transport permit from the British Inspector concerned for the transport of the toddy drawn from the frontier to the shop or depot for which it is intended after having complied with all requirements of the Mysore rules.

2. A Mysore shopkeeper or vendor desiring to obtain toddy from trees growing in British territory will pay into the Mysore Amaldar's treasury the treetax on the trees which he proposes to tap. The Amaldar after satisfying himself that

that the applicant is a person who is entitled to take out a tree tapping license in Mysore will grant a receipt with this fact certified at the foot.

3. The applicant will then proceed, as directed in para 7 of Circular Order I of 1892 to make an application to the British Tahsildar or Deputy Tahsildar concerned. The latter will accept the receipt and Certificate as evidence that the amount mentioned has been paid and that the applicant is a person by whom an application for a tree tapping license may be made and comply with the instructions given in the para just referred to. The issue of licenses, marking of the trees &c will be effected in precisely the same manner as if the applicant were a British shopkeeper, the number of trees to be licensed being

being calculated at the higher rate of the two whether Mysore or British if the rate is not the same on both sides of the frontier. The licenses issued will however be slightly modified as explained below:—

4. The British Inspector will issue transport permits to the frontier in the usual way care being taken as far as possible to prescribe a route which does not involve the toddy approaching near any British toddy shops. The latter should not be located along any of the main routes by which toddy is exported to Mysore if it can be avoided and the attention of the Collector should be called to the desirability of removing adjacent shops to a distance. It will be for the Mysore officer to grant permits from

from the frontier on to the destination of the toddy.

5. Transport permits for toddy exported by rail will be given in batches of 7— one for each day of the week— to allow of a transport permit being invariably attached to the way bill.

6. In the tree tapping licenses granted (C.R.) on the application of the Mysore renters and shopkeepers conditions will run as follows

All toddy drawn by the licensee in the shall, as soon as the pots containing the it are removed from the trees — my immediately be conveyed direct to across the frontier into Mysore under a general transport permit granted by the Collector or other duly authorized officer or person.

Transfers of toddy even by way of gift between the time of drawing and

and crossing the frontier are absolutely prohibited

7. The following will be added after condition 9:—

10. This license has been granted in consideration of the payment of tree tax ~~to the~~ Mysore Government and is liable to cancellation at its request or that of any officer duly empowered by it in this behalf.

8. Toddy drawn from Mysore trees may be allowed to pass across British territory on permits granted by Mysore officials provided they are countersigned by the Inspectors of the circle through which the toddy is being transported.

Commd. in chief
Assistant Secretary

7

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4206

REVENUE BOARD OFFICE
MADRAS.

Proceedings of the Board of Revenue

(Separate Revenue,)

Dated 10th May, 1897.

Mis No. 1986.

Read again Board's Proceedings Press No 82 (S.R) dated 2nd March 1897.

Resolution.

The Board begs to report in connection with the Board's Proceedings read above, regarding the introduction of the Tree-Tax System into the Bellary and Anantapur Districts, that it learns that the Mysore Government has decided to introduce the same system into Mysore from the 1st July next.

2. The Commissioner has discussed the subject with the Excise Commissioner, Mysore, and understands that the Mysore

Mysore government would probably accept the suggestion made in para 6 of the Board's Proceedings read above that tree tax on trees along the frontier should go to the Government of the consumer. If this be the case and the Madras Government will accept this principle also no considerable frontier preventive force will be necessary.

3. The Board submits herewith a draft of instructions to officers of the Land Revenue and the Salt, Abkari and Customs Departments which would allow of Mysore renters obtaining their toddy from British trees and vice versa under the arrangement suggested above if similar instructions are issued by the Excise Commissioner to the corresponding officers under the Mysore Government.

4. It will be necessary to provide that when the rates per tree are not the same on both sides of the frontier the highest rate shall always be imposed under the proposed arrangements for the following reason. The rate in Mysore will be Re 1 for a date tree while in the Salem district it is Rs 1-8-0. It is obvious that to allow a Salem shopkeeper to tap trees in Mysore for British shops on payment of Rupee 1 per tree would involve loss of Revenue while to permit the Mysore renter to tap in Salem at the Mysore rate would be apt to result in a good deal of the toddy being consumed before it crossed the frontier.

5. Should Government approve of the above proposal the Board requests that the Government of Mysore may be addressed on the subject.

(True Extract)

Assistant Secretary

To
The Secretary to Government,
Revenue Department.
18/5/97. with enclosures.

Sept. Rev. No 45

C. No 4206

G.O. No 375-G/ 24th May 1897.

The Board's proposal is approved. The following letter will be despatched to the Resident in Mysore.

24/5/97.

To

The Board of Revenue (Asst: Revenue). Receipt 26/5/97 40 Pc Dated 17/6/97

No 376

To

The Resident in Mysore. Receipt 27/5/97.

Sir;

In connection with the proposal to introduce the T.T. system into the Bellary and Anantapur districts, which has now been sanctioned by this Government, the Commissioner of Salt, Abkari and Separate Revenue has had under consideration the question of regulating the import of toddy from the adjoining Mysore territory. He now reports that the Mysore Durbar has decided to introduce the T.T. system into that State from 1st July next and that from a discussion

Sept. Rev. No 46

Issued 22/5/97

27/5/97

c 21/5/97
R 22/5/97

Issued as per list to Mr. & the Members Secretary

24/5/97

The Hon: Mr. B. Ross C. I. E.

discussion he has had on the subject with the Excise Commissioner, Mysore, he understands that that Govt will probably consent to permit, on condition of reciprocity, shop-keepers in British territory to have trees marked in Mysore on payment of duty into the British treasury. Under this arrangement, each consumer would pay the tree tax on his toddy to the Government whose subject he is, irrespective of where the trees which produced it grow, and frontier guarding would be unnecessary. H.E. the Governor in Council fully approves of the proposal and I am to request that the views of the Mysore Durbar may be ascertained at an early date.

2. In this connection, I am to forward copy of a draft of instructions which the Commr proposes to issue to Officers of the Land Revenue and the Salt, Abkari and Customs dept in the event of the Mysore Durbar accepting the proposal made above and issuing similar instructions to the corresponding officers in that territory. It will be seen therefrom that in cases where the rates of tree tax are not the same on both sides of the frontier it is proposed to levy the higher rate as otherwise there would be loss of revenue to one or other of the Governments as well as exceptional labor.

3. I am, in conclusion, to request that if the Mysore Durbar agrees to the proposal herein made, the necessary instructions may be issued to the Excise Officers in that Province and intimation thereof given to this Govt at a very early date.

Mysore made some pencil alterations in these instructions, the Cartographic alone is important. I think it expresses what the Mysore means

Ds

Cor
21.5.97

25/V

Government {1897} of Madras.

REVENUE.

9

Recd.	1897.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 375, 24th May 1897.

MAY.

Import of Mysore Toddy into British Territory.

Approving the Board's proposal for regulating the — made in connection with the introduction of the tree-tax system into the Bellary and Anantapur districts.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 1986, dated 10th May 1897 :—

Read—again Board's Proceedings, No. 82, dated 2nd March 1897.

Resolution—Mis. No. 1986, dated 10th May 1897.

The Board begs to report in connection with the Board's Proceedings read above, regarding the introduction of the tree-tax system into the Bellary and Anantapur districts, that it learns that the Mysore Government has decided to introduce the same system into Mysore from the 1st July next.

2. The Commissioner has discussed the subject with the Excise Commissioner, Mysore, and understands that the Mysore Government would probably accept the suggestion made in paragraph 6 of the Board's Proceedings read above that tree-tax on trees along the frontier should go to the Government of the consumer. If this be the case and the Madras Government will accept this principle also no considerable frontier preventive force will be necessary.

3. The Board submits herewith a draft of instructions to officers of the Land Revenue and the Salt, Abkári and Customs Departments which would allow of Mysore renters obtaining their toddy from British trees and *vice versâ* under the arrangement suggested above if similar instructions are issued by the Excise Commissioner to the corresponding officers under the Mysore Government.

4. It will be necessary to provide that when the rates per tree are not the same on both sides of the frontier the highest rate shall always be imposed under the proposed arrangements for the following reason. The rate in Mysore will be Re. 1 for a date tree, while in the Salem district it is Rs. 1-8-0. It is obvious that to allow a Salem shopkeeper to tap trees in Mysore for British shops on payment of Re. 1 per tree would involve loss of revenue, while to permit the Mysore renter to tap in Salem at the Mysore rate would be apt to result in a good deal of the toddy being consumed before it crossed the frontier.

5. Should Government approve of the above proposal the Board requests that the Government of Mysore may be addressed on the subject.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with enclosures.

Enclosure.

Toddy along the Mysore Frontier.

An arrangement has been arrived at with the Government of Mysore under which, on the introduction of the tree-tax system into that State, the tree-tax on toddy produced by Mysore trees but consumed in British territory will be credited to the British Government and *vice versâ*. The rate of tree-tax to be paid in such cases will invariably be the highest in force on either side of the frontier. The following instructions are issued on the subject :—

Tree-tax on trees in Mysore for which tapping licenses are about to be taken out by British shopkeepers must be paid in one instalment to the Tahsildar of the British taluk who will grant

a receipt in form No. T.T.7 and certify at the foot that the applicant is a person entitled to take out tree-tapping licenses in British territory. The applicant will then make his application to the Mysore authorities in accordance with the Mysore tree-tapping rules and will obtain a transport permit from the British Inspector concerned for the transport of the toddy drawn from the frontier to the shop or depôt for which it is intended after having complied with all requirements of the Mysore rules.

(2) A Mysore shopkeeper or renter desiring to obtain toddy from trees growing in British territory will pay into the Mysore Amaldar's treasury the tree-tax on the trees which he proposes to tap. The Amaldar, after satisfying himself that the applicant is a person who is entitled to take out a tree-tapping license in Mysore, will grant a receipt with this fact certified at the foot.

(3) The applicant will then proceed, as directed in paragraph 7 of Circular Order I of 1892, to make an application to the British Tahsildar or Deputy Tahsildar concerned. The latter will accept the receipt and certificate as evidence that the amount mentioned has been paid and that the applicant is a person by whom an application for a tree-tapping license may be made, and comply with the instructions given in the paragraph just referred to. The issue of licenses, marking of the trees, &c., will be effected in precisely the same manner as if the applicant were a British shopkeeper, the number of trees to be licensed being calculated at the higher rate of the two, whether Mysore or British, if the rate is not the same on both sides of the frontier. The license issued will, however, be slightly modified as explained below.

(4) The British Inspector will issue transport permits to the frontier in the usual way, care being taken as far as possible to prescribe a route which does not involve the toddy approaching any British toddy shops. The latter should not be located alone in any of the main routes by which toddy is exported to Mysore if it can be avoided, and the attention of the Collector should be called to the desirability of removing adjacent shops to a distance. It will be for the Mysore officer to grant permits from the frontier on to the destination of the toddy.

(5) Transport permits for toddy exported by rail will be given in batches of 7—one for each day of the week—to allow of a transport permit being invariably attached to the way bill.

(6) In the tree-tapping license granted on the application of the Mysore renters and shopkeepers condition (5) will run as follows :—

All toddy drawn by the licensee shall as soon as the pots containing it are removed from the trees immediately be conveyed direct across the frontier into Mysore under a general transport permit granted by the Collector or other duly authorized officer or person. Transfers of toddy even by way of gift between the time of drawing and crossing the frontier are absolutely prohibited.

(7) The following will be added after condition (9) :—

10. This license has been granted in consideration of the payment of tree-tax to the Mysore Government and is liable to cancellation at its request or that of any officer duly empowered by it in this behalf.

(8) Toddy drawn from Mysore trees may be allowed to pass across British territory to Mysore shops on permits granted by Mysore officials, provided they are countersigned by the Inspectors of the Circle through which the toddy is being transported.

Order—No. 375, Revenue, dated 24th May 1897.

Separate Revenue No. 45.

The Board's proposal is approved. The following letter will be despatched to the Resident in Mysore.

(True Extract.)

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

To the Board of Revenue (Separate Revenue).

Exd. Shaik Karim.

40 Copies.

1897.

RESIDENT IN MYSORE.

From

The Government of Fort St. George.

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

Letter, No. 376, 24th May 1897.

MAY.

REQUESTING the Resident in Mysore to ascertain the views of the Mysore Durbar on the proposal for the regulation of the import of toddy from the adjoining Mysore territory into British territory.

Miscellaneous No.

REVENUE DEPARTMENT.

From

The Hon'ble Mr. G. STOKES, I.C.S.,
Ag. Secretary to the Government of Madras,
Revenue Department,

To

The RESIDENT IN MYSORE,

Sir,

Dated Ootacamund, 24th May 1897.

In connection with the proposal to introduce the tree-tax system into the Bellary and Anantapur districts, which has now been sanctioned by this Government, the Commissioner of Salt, Abkári and Separate Revenue, has had under consideration the question of regulating the import of toddy from the adjoining Mysore territory. He now reports that the Mysore Durbar has decided to introduce the tree-tax system into that State from 1st July next, and that from a discussion he has had on the subject with the Excise Commissioner, Mysore, he understands that that Government will probably consent to permit, on condition of reciprocity, shopkeepers in British territory to mark trees in Mysore on payment of duty into the British treasury. Under this arrangement, each consumer would pay the tree-tax on his toddy to the Government whose subject he is, irrespective of where the trees which produced it grow, and frontier guarding would be unnecessary. His Excellency the Governor in Council fully approves of the proposal, and I am to request that the views of the Mysore Durbar may be ascertained at an early date.

Separate Revenue No. 46.

2. In this connection, I am to forward copy of a draft of instructions which the Commissioner proposes to issue to officers of the Land Revenue and the Salt, Abkári and Customs Departments, in the event of the Mysore Durbar accepting the proposal made above, and issuing similar instructions to the corresponding officers in that territory. It will be seen therefrom that, in cases where the rates of tree-tax are not the same on both sides of the frontier, it is proposed to levy the higher rate, as otherwise there would be loss of revenue to one or other of the Governments as well as surreptitious sales.

3. I am in conclusion to request that if the Mysore Durbar agrees to the proposal herein made, the necessary instructions may be issued to the excise officers in that province, and intimation thereof given to this Government at a very early date.

I have the honour to be,
Sir,
Your most obedient servant,

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

El. Shaik Karim.

25 Copies.