

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 510

DATED 29th June 1897.

[Despatch Abstract.]

Abkari Revenue.

Passing orders on the proposals of the Board of Revenue for the management of the toddy revenue in certain districts of the Presidency and of the arrack revenue in the Kistna district during the lease beginning with 1st October 1897.

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 DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.



Printed June th.

Recd. 13/6/97
Pec. 13/6/97

Proceedings, No. 207, 27th May 1897.

MAY.

Submitting to Government proposals for the management of the toddy revenue in certain districts of the Presidency and of the arrack revenue in the Kistna district during the lease beginning with 1st October 1897.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

RESOLUTION—No. 207, dated 27th May 1897.

The Board begs to submit its proposals for the administration of the toddy revenue of the Presidency (except the Gódvári, Bellary, Anantapur, South Canara and Malabar districts and the Madras Town Circle) for the lease commencing on the 1st October 1897. Proposals for the management of the abkári revenue in the Bellary, Anantapur, and South Canara districts have already been submitted to Government in Board's Proceedings, Nos. 82 and 153, dated 2nd March and 14th April 1897, respectively, those for Malabar form the subject of Board's Proceedings, No. 209, dated 28th May 1897, and those for Gódvári and the Madras Town Circle are detained pending the receipt of reports from the Collector and Deputy Commissioner and will be forwarded shortly. The administration of the arrack revenue in the Kistna district will also be dealt with in these Proceedings.

2. In G.O., No. 162, Revenue, dated the 11th April 1896, sanction was accorded to the introduction of the tree-tax system into the Cuddapah district and the remaining tracts of the Ganjám, Vizagapatam, Kistna, Nellore, Kurnool and North Arcot districts with the exception of the 122 villages of the Parlákimedi Maliahs of the Ganjám district where Abkári Act I of 1886 had only recently been introduced, and in Board's Proceedings, No. 82, dated 2nd March 1897, the Board has submitted proposals for the introduction of the system into the Bellary and Anantapur districts. The further extension of the tree-tax system to the following tracts will now be discussed:—

Ganjám district.—One hundred and twenty-two villages in the Parlákimedi Maliahs.

Vizagapatam district.—Twenty-six villages nominally in the Agency of the Golconda taluk, but really situated in the plains and resembling in all respects the adjoining ordinary villages.

Coimbatore district.—The Kollegal taluk and the Talavadi sirka of the Satyamangalam taluk.

3. The Collector of Ganjám agrees with the Principal Assistant Collector and the Assistant Commissioner, Chicacole Sub-division, in considering that it would be most impolitic to extend the tree-tax system to the 122 Maliah villages above-mentioned especially after a season of distress like the present. The Savaras who inhabit them are a troublesome race, and the Assistant Commissioner represents that the revenue to be gained by the change would be altogether incommensurate with the cost of the preventive force required to protect it. In these circumstances the Board is of opinion that these villages may be left as they are for the present. The Collector of Vizagapatam agrees with the Commissioner in considering that there is no reason why the 26 Agency villages below the ghauts in the Golconda taluk should be treated differently from the adjoining ordinary villages. The necessary notification for the introduction of the present Act into these villages will be submitted if the proposal is approved. The rate of tree-tax will of course be the same as in the rest of the district. Proposals for the establishment necessary will be submitted in due course. It can be provided from other parts of the district where the establishment is needlessly strong. The extension of the tree-tax system to the remaining tracts of the Coimbatore district has hitherto been deferred on account of the paucity of trees therein, which necessitates the supply

of toddy from Mysore. The Collector now reports that the tree-tax system may be introduced into these areas also on completion of the arrangements contemplated in paragraph 6 of Board's Proceedings, No. 82, dated 2nd March 1897, for permitting British subjects to have trees marked in Mysore on payment of duty into the British treasury and *vice versa*. Detailed proposals in this matter have recently been submitted to Government in Board's Proceedings, Mis. No. 1936, dated 10th May 1897, and the Board requests that, if they are approved, the introduction of the tree-tax system into these areas from the 1st October next may be sanctioned. The rates of tree-tax may be as noted below:—

	RS.	A.	P.	
Cocoanut	1	8	0	} Half-yearly.
Sago	3	0	0	
Palmyra or date	1	0	0	Yearly.

Proposals regarding establishment will follow if the Board's views are accepted.

4. For the reasons stated in paragraph 3 of Board's Proceedings, No. 62 (Separate Revenue), dated 13th February 1896, the Board does not propose the extension of the tree-tax system to the remaining non-tree-tax areas of the Presidency during the ensuing year:

5. The Collector of Ganjám recommends that the Savaras inhabiting the lower ranges in the Tekkali taluk to which the tree-tax system has been extended may be permitted to tap trees for their own personal consumption on payment of a special reduced rate of tree-tax. The Board considers that Savaras who have settled in the plain villages stand on a different footing from those in the Agencies and must submit to all the restrictions obtaining in the ordinary tracts. It is not therefore prepared to recommend the grant of the concession, which has moreover already been disapproved of by Government in G.O., Mis. No. 451, Revenue, dated 25th January 1897.

6. The following statement shows the rates of tree-tax which are at present in force in the tracts of the Presidency dealt with in these Proceedings:—

Kind of trees.	Rates of tree-tax			For what period.
	In the Kistna, Chingleput, South Arcot, Tanjore, Trichinopoly, Coimbatore and Salem districts, and the North Arcot district, except the Palmanér taluk and the Punganúr and Kangundi divisions, and the Madura district, except that portion of the Ramnad and Sivaganga zamindaris in which the tree-tax system was introduced from the 1st October 1896.	In the other tracts.		
1	2	3	4	
	RS. A. P.	RS. A. P.		
Cocoanut palms	2 4 0	1 8 0		} For each half-year.
Sago palms	4 8 0	3 0 0		
Palmyra or date palms	1 8 0	1 0 0		For the whole year.

The rates of tree-tax now obtaining in the tracts noted in column 2 were raised to their present level only on the 1st October 1896 and the Collectors do not recommend any further enhancement for the ensuing lease. The effect of the enhancement of the tree-tax in October last has not been at all satisfactory in certain of the Southern districts, but it is impossible at present to arrive at any definite conclusions as to how far the prevalent bad season and the fact that palm trees have been abnormally late in throwing out spathes have contributed to this result, and how far it is due to the rates themselves having approached the limits of taxation. The enhanced rates have been in force only for the last seven months, and the Board considers that experience must be gained of their working during a normal season before the question of raising them can be satisfactorily discussed. Coming to the tracts in which the lower scale of fees

4 BOARD OF REVENUE (SEPARATE REVENUE), No. 207, 27TH MAY 1897.

is in force, the Collectors of Ganjam, Vizagapatam, Cuddapah and Kurnool are averse to an enhancement in view of the unfavourable character of the season and of the fact that the tree-tax system has been in force throughout these districts only from the 1st October 1896. The Board concurs in this view. The Collector of Nellore adduces facts and figures to show that in the old tree-tax areas the proportion of shop-rents in the current year to rentals under the old system and of shop-rents in 1895-96 to realisations under tree-tax in the same year is such as to justify an enhancement of the tree-tax. He accordingly recommends that the tree-tax may be enhanced in these tracts as also in the new tree-tax areas where the tree-tax revenue already bids fair to exceed the revenue under the old system. The Collector of Madura recommends a similar enhancement in those portions of the Ramnad and Sivaganga zamindaris in which the lower rates of tree-tax were ordered to be retained for one year in G.O., No. 301, Revenue, dated 1st July 1896. The Collector of Tinnevely reports that the success hitherto attained by the tree-tax system seems to favour an enhancement, but he is nevertheless opposed to the measure on the ground that the change is not yet thoroughly understood by the tappers, that the shops are at present for the most part purchased by middlemen, who employ the real tappers as their sub-renters, and that the price of toddy is rather high. His arguments do not appear to the Board to be conclusive. It is in favour of uniformity of rate being attained as soon as possible everywhere and thinks that, in the absence of strong reasons to the contrary, the tax should be raised to the same standard as in the adjoining areas in Nellore, Madura and Tinnevely. It accordingly recommends that the tree-tax may be raised by 50 per cent. throughout the Tinnevely and the Nellore districts and the lower-rated portions of Madura. The Collector of North Arcot is averse to raising the tree-tax in the Palmanér taluk and the Punganúru and Kangundi divisions as the system which was introduced into them from 1st October 1896 is likely to result in a loss during the current year. The Board agrees with the Collector.

7. In its order, No. 301, dated 1st July 1896, Government sanctioned the extension of the system of separate sale of toddy shops to the whole of the Presidency with the exception of the Gódvári district. The Collectors report that the system has, on the whole, worked satisfactorily and suggest that it may be continued. The Board concurs in this recommendation.

8. The Collector of Vizagapatam represents that the sanctioned number of shops in the Golconda and Palkonda taluks and the Bobbili and Gajapatinagaram divisions is in excess of requirements and proposes to reduce the number from 63, 100, 48 and 57 to 40, 80, 45 and 40, respectively. The Board considers this step premature. The separate sale of shops was only introduced in these areas on 1st October 1896 with the exception of Golconda, where it has been in force from 1st October 1895 and it is too soon to decide whether want of bidders is due to the novelty of the system or to there being too many shops. After they have failed to sell for reasonable prices for two or three years their abolition can be considered. The Collector of Kistna submits proposals for the revision of the list of toddy shops in his district which involve a reduction of 383 shops. His proposals are based on a much stronger ground than those of the Collector of Vizagapatam. It appears that in some parts of the Kistna it has been customary to allow each family of toddy-drawers even in a small village to have a toddy shop. This abuse is being gradually remedied and the proposed reduction is a move in this direction. The area per shop in the Kistna is very small—4·8 square miles—and as a great deal of the district is wild and thinly inhabited, the shops must lie very close indeed in the Delta. This multiplicity of shops is of course fatal to competition at the sales and the Board accepts the Collector's proposal in the interests of both sobriety and the revenue.

9. As regards the management of the arrack revenue in the Kistna district, the Collector does not propose any changes for the ensuing year. It is reported that the changes sanctioned in G.O., No. 342, Revenue, dated 21st July 1896, have on the whole been working well and that an enhancement of the still-head duty is not advisable in view of the present adverse season. The Collector, however, recommends that condition 33 of the notice for the sale of arrack-vend rents in the district may be

amplified so as to prohibit the arrack renters of the Nuzvid division and the Bandur taluk from having any interest in the rent areas of the Nizam's Dominions. As these taluks contain isolated Nizam's villages smuggling from which is possible, the prohibition now suggested is essential to the security of the British revenue. The Board therefore accepts the Collector's recommendation.

10. The Collector has been called on to report on the advisability of introducing the separate sale of arrack shops into the Tiruvur and Jagayyapéta khandams. Government will be separately addressed on the subject if necessary.

11. On the extension of the tree-tax system to the Bellary and Anantapur districts from the 1st October 1897, it will become possible to reduce the preventive establishment now maintained in the Pattikonda taluk of the Kurnool district (*vide* paragraph 17 of Board's Proceedings, No. 240, dated 24th June 1896). Proposals in this matter are under consideration. Certain of the chowkies on the Kurnool-Hyderabad frontier appear to be in excess of requirements. The Board refrains from making proposals regarding their abolition, however, until it has had experience of their working in a normal season.

12. The Deputy Commissioners, Northern and Southern Divisions, will be requested to submit proposals for the increases in establishment that will be necessary in Vizagapatam and Coimbatore, if the Board's recommendations in paragraph 3 above are accepted.

(True Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

(True Copy.) *[Signature]*
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with the Collector's proposals in original (to be returned).

Copy to all Collectors.
" Deputy and Assistant Commissioners, Salt, Abkari
and Customs Department.

510
29-6-97.

C. No 4948

The Hon Sir Henry Pollock R.C.J.E.

For orders..

With the Prop^s read above the Board of Revenue submit proposals for the management of the toddy revenue of the Presidency except the districts marginally noted and for the administration of the arrack revenue in the Kistna district.

2. Excluding the Agency tracts of the Ganjam & Vizagapatnam districts for the present, the tax system with separate sale of shops is in force throughout the tracts dealt with in these Prop^s except in the Kollegal taluk and the Talavadi fiska of the Satyamalesham taluk of the Coimbatore dist. In these tracts, the system of separate sale of shops was introduced from 1st Oct. 1892 but the introduction of the T.T. system has been deferred mainly, as pointed out by the Board to the paucity of trees therein and the consequent necessity there is of importing toddy from Mysore. In view, however, of the introduction of the T.T. system into that state and the arrangements contemplated in

Proposals already approved in the Council. } 4.57 nos $\frac{286}{15.5.97} + \frac{573}{22.6.97}$
Malabar. Proposals submitted in C. No 5156.
Godavari & Madras Town side } Proposals promised.

I have made few remarks below - Generally I agree with the Bd. - The only difficulty I perceive is that, when the T.T. system is extended to Kollegal, as under present circumstances it must be, an additional imp^r must be needed, to obtain sanction from the S. of S. there is hardly time - I think, that that app^t must amount to Rs 250 - do not require the sanction of India or the S. of S. - If therefore the Bd. does want an add^l imp^r for Kollegal the pay must be kept down to Rs 250 - But perhaps this matter may stand over until the 1st reports about 1900.

28/6/97
H.S.

25/6/97

in G.O. No 375 of 24.5.97 under which British subjects are to be permitted to have trees marked in Mysore on payment of duty in British Treasury and vice versa the collector of Coimbatore recommends the extension of the system to the remaining portions of his district mentioned above and the Board supports the recommendation. The taddy rental of this tract during the last two years has been as shown in the margin. Submitted that the Board's recommendation may be approved.

3. In the Agency tracts of the Gangam and Vizagapatam Districts, the Akkari Act has not yet been introduced except in 122 villages in the former and 4 villages in the latter. As regards the former, the Akkari Act was ^{extended to} introduced with effect from 1st January 1894 and last year the Board when recommending the extension of ^{T.P.} the system to the whole of the district in which the Akkari Act was in force stated that the 122 villages of the Parlokimidi Mahals into which the Akkari Act was recently introduced ^(i.e. in 1894) should be excluded.

	1895-96	1896-97
Kollegal Tk.	15,609	20,892
Talamadipinka	834	636
	<u>16,443</u>	<u>21,528</u>

Approved

excluded and the Govt. approved of the recommendation. The Board agree with the Collector in considering that it would be impolitic to extend the tree tax system to the villages in question especially after a season of distress like the present as the Samaras who inhabit them are a troublesome race and as any increase of revenue which may be secured would be altogether incommensurate with the cost of the preventive force required to protect it. Submitted that the Govt. may agree with the Board. As regards the four villages of the Vizagapatam District, the T.T. system with the separate sale of shops is already in force in them. The Collector now proposes to introduce the Akkari Act and the T.T. system into 26 Agency villages below the ghats in the Golconda taluk. The Board supports the recommendation which it is submitted may be approved. 4. As regards the tracts of T.P. in the tract to be newly brought under the system, viz, the Kollegal taluk ~~of the~~ ^{of the} and the Talamadipinka of the Sahyadranagalam Tk of the Coimbatore

in the 26 Agency villages in the Vizagapatnam dt. The Board proposes the following rates:-

Cocconut palms	Rs. as. p.	1 8 ..	} For each half year
Pago	3		
Palmyra or date	1		For the whole year.

The only other important question for consideration is whether the rates of T. T. in force in other localities should be enhanced. The rates now in force are shown in the subjoined statement:-

Kind of tree.	Rates of tree-tax per tree				For what period.
	In the South Canara district.	In the Madras Town Circle.	In the Godavari, Krishna, Chingleput, South Arcot, Tanjore, Trichinopoly, Coimbatore and Salem districts and the North Arcot district except the Palnmer taluk and the Pongalur and the Madras districts except that portion of the Ramanad and Sivagangai taluk in which the T.T. system was introduced from 1st October 1905.	In the other tracts named in the preamble to these rules.	
1	2	3	4	5	6
Cocconut palms	Rs. A. P. 0 12 0	Rs. A. P. 3 12 0	Rs. A. P. 2 4 0	Rs. A. P. 1 8 0	} For each half-year as defined in rule 8 above. For the whole year as defined in rule 8 above.
Pago palms	1 8 0	5 10 0	4 8 0	3 0 0	
Palmyra or date palms	0 12 0	2 8 0	1 8 0	1 0 0	

In the tracts mentioned in col. 4 the rates were enhanced only from 1st oct. last and the Board states that the effect of the enhancement has not at all been satisfactory in certain of the Southern districts but that it is impossible to come to any definite conclusion as to how far the present has seasons and the fact that palm trees have been abnormally

Ganjam
Vizagapatnam.
Nellore
Andrapah
Kurnool
N. Arcot { Palnmer
 Pongalur
 Kangudi
Madura { Portion of Ramanad
 Sivagangai
Tinnevely
Makhar.

1. Ganjam
2. Vizagapatnam
3. Andrapah
4. Kurnool
5. { Palnmer
 Pongalur
 Kangudi } N. Arcot
6. { Portion of
 Ramanad &
 Sivagangai } Madura
7. Tinnevely
8. Nellore

abnormally late in throwing out spathes have contributed to the result and how far it is due to the rates having approached the limits of taxation. The Board accordingly considers that experience must be gained of their working during a normal season before the question of raising them can be satisfactorily discussed. Submitted that the Board's conclusion may be accepted.

As regards the tracts in which the lower scale of fees prevail, the Collectors of the first four districts shown in the margin are not in favour of any enhancement in consideration of the unfavourable character of the seasons in these districts and in view of the fact that the T. T. system has been in force throughout their districts from 1st oct. last. The Board supports the Collectors' recommendations and it is submitted that Govt. may agree in this view.

The Collector of N. Arcot is averse to any enhancement of the rates as the T. T. which was introduced from

from 1st Oct. last is likely to result in a loss during the current year. The B^d agrees with the collector. It will be seen from the statement in G.O. No. 2773 D/1.6.97 that the revenue in these tracts has been shown below:-

Rentals during 1895-96	Rs. 45,054
do 1896-97	23,232
Balance to be made up by the collector	21,822
T.T. secured during the current month is up to April	15,137
Balance to be secured during the next 5 months	6,685

Average likely to be secured during the next 5 months on the average of the first 7 months

10,809

It is therefore not understood how there will be a loss of revenue. There appears to be no reason to doubt that the old rental will be reached. It is submitted that in view of securing uniformity throughout the district the rates may be enhanced in these tracts also.

As regards the portions of Ramnagar and Lingsanga in which the T.T. system was introduced from 1st Oct 1895, the B^d recommended last year an enhancement of the rates ^{therein} ~~in the remaining~~ ^{as in the remaining} of the Madura district but

The calculation is defective because the rates are marked at the beginning of each half year. Some months have the beginning of the month. This is probably the explanation of the statement.

It is so. Palmyra trees Jan - May & cotton & many others can be taken up for the year Decr.

* Rental under the old system	Rs 128,033
" for 1896-97	Rs 59,846
Taxes up to April 97	48,287
Total	138,133
Revenue	Rs 10,100

but the H. M. was of opinion that it would be safest to adhere to the lower rate for a year more. The collector and the Board recommended that the rates should now be enhanced. It is submitted that this may be approved. The collector of Trimmachy is not in favour of any enhancement on the ground that the change of system has not yet been thoroughly understood by the tappers, that the shops are at present for the most part purchased by middlemen who employ the real tappers as their sub-renters and that the price of toddy is rather high. He admits, however, that the success obtained by the introduction of the system favours an enhancement of the rates and the Board considers that the other arguments of the collector are not conclusive. In view of securing uniformity of rates as soon as possible the Board recommended that the rates be enhanced. In view of the nine taluqs of the district the T.T. system was introduced from 1st Oct 1895 and the effect of the change on the revenue will be seen from the ^{subjoined}

unjoined statement.

Rentals under the old system	1,29,033
do 95-96	54,163
T.T. do	53,159
Total	1,07,322
Loss during 1 st year	20,711
Rentals during 96-97	89,846
T.T. during 1 st 7 months of 96-97	48,287
Total	1,38,133
Fine already secured	10,100
T.T. likely to be secured during the next 5 months	34,491
Total fine likely to be secured during 1896-97	44,591

See above.

It will thus be seen that there will be a substantial increase of revenue during the current year and there has so far been no difficulty in the working of the system. In these circumstances it is thought that the Board's recommendation may be approved.

11/15/6/87

In regard to the collection and the Board recommend an enhancement of the rates which may be sanctioned. In para 8 of the B.P. the Board has approved the proposal of the Collector of Dist. to reduce the number of toddy shops in his

11/15/6/87

11/15/6/87

Golconda Tk	-23 (from 1 st to 10 th 95)
Palkonda Tk	-20 (" 96)
Bobbili Dn	-3 (" do)
Expenses	-17 (" do)
Total	-63

for my experience for them are too many shops; they are badly placed; and the creation of both these errors has been a considerably enhanced revenue.

11/15/6/87

No doubt this is so - But as Mr. Willock knows you so well we may leave the question of the shops there for the disposal of the Board.

district by 303 and has disallowed the proposal of the collector of Mysore to reduce the number of toddy shops by 63 as shown in the margin. The Board states that as the system of separate sale of toddy shops was introduced only recently into these taluqs it will be premature to decide whether want of business is due to the novelty of the system or to there being too many shops and is accordingly of opinion that the question of their abolition must lie over. The rule in such cases is to wait for three years & then recommend the abolition of the shops. The present system of management of the enact revenue of the Dist. district is:-

The contract distilling supply system is in force throughout the district, the rate of excise duty being Rs. 3-1- per gallon of 20° N.P. and proportionately for other authorized strengths. The contract for the supply during the current year was given to Messrs. Parry & Co who agreed to supply spirits at the following rates:-
 Per gallon of 20° N.P. 9-12
 30° N.P. 7-11
 60° N.P. 4-9

As

1. Manuscriptam.
2. Sudur
3. Pedana
4. Bayana
5. Gunter
6. Jafferyyapet
7. Kunkonda
8. Manasapet
9. Nagur
10. Nandipam &
11. Sudinada

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The only alteration which the
Board proposes to make is to prohibit
the amicable renters of the Nazgum
D^o and the Bandar Laksh from
having any interest in the rent
area of the Nazgum Dominions.

Ms. A. 9.2.187.

25/4/97

Sch. Rev. No 59

C. No 4148

G.O. No 510 of 29th June 1897.

The Board's proposals are approved.

2. In para 10 of the Prop the Board states that the Collector of District has been called upon to report on the advisability of introducing the separate sale of amek shops into the Timmer & Jajayyafetta Kandams and that Govt will be separately addressed on the subject if necessary. The Govt will not press for the extension of the system to further areas in this District in view of the difficulty which has been experienced in the sale of new areas, but the matter should be kept in mind and reported on.

APR 29/6/97

29/6/97

Note

It is thought unnecessary to say anything about establishments in the G.O. with reference to the H. his remarks ~~on~~ on page 1 of the note for orders.

dist from orders

13-7-97

To the Hon. Secy. Rev. with the Col. Secy. Rev. 13-7-97

Government {1897} of Madras.
REVENUE.

Recd.

Enclosures

Regd.

} 1897.

Spare copies

G.O., No. 510, 29th June 1897.

JUNE.

Abkari Revenue.

Passing orders on the proposals of the Board of Revenue for the management of the toddy revenue in certain districts of the Presidency and of the arrack revenue in the Kistna district during the lease beginning with 1st October 1897.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), No. 207, dated 27th May 1897:—

Resolution—No. 207, dated 27th May 1897.

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Ganjám district.—One hundred and twenty-two villages in the Parlákimedi Maliahs.

Vizagapatam district.—Twenty-six villages nominally in the Agency of the Golconda taluk, but really situated in the plains and resembling in all respects the adjoining ordinary villages.

Coimbatore district.—The Kollegal taluk and the Talavadi firka of the Satyamangalam taluk.

3. The Collector of Ganjám agrees with the Principal Assistant Collector and the Assistant Commissioner, Chicacole Sub-division, in considering that it would be most impolitic to extend the tree-tax system to the 122 Maliah villages above-mentioned especially after a season of distress like the present. The Savaras who inhabit them are a troublesome race, and the Assistant Commissioner represents that the revenue to be gained by the change would be altogether incommensurate with the cost of the preventive force required to protect it. In these circumstances the Board is of opinion that these villages may be left as they are for the present. The Collector of Vizagapatam agrees with the Commissioner in considering that there is no reason why the 26 Agency villages below the ghauts in the Golconda taluk should be treated differently from the adjoining ordinary villages. The necessary notification for the introduction of the present Act into these villages will be submitted if the proposal is approved. The rate of tree-tax will of course be the same as in the rest of the district. Proposals for the establishment necessary will be submitted in due course. It can be provided from other parts of the district where the establishment is needlessly strong. The extension of the tree-tax system to the remaining tracts of the Coimbatore district has hitherto been deferred on account of the paucity of trees therein, which necessitates the supply

of toddy from Mysore. The Collector now reports that the tree-tax system may be introduced into these areas also on completion of the arrangements contemplated in paragraph 6 of Board's Proceedings, No. 82, dated 2nd March 1897, for permitting British subjects to have trees marked in Mysore on payment of duty into the British treasury and *vice versa*. Detailed proposals in this matter have recently been submitted to Government in Board's Proceedings, Mis. No. 1986, dated 10th May 1897, and the Board requests that, if they are approved, the introduction of the tree-tax system into these areas from the 1st October next may be sanctioned. The rates of tree-tax may be as noted below:—

	RS.	A.	P.	
Cocoanut	1	8	0	} Half-yearly.
Sago	3	0	0	
Palmyra or date	1	0	0	Yearly.

Proposals regarding establishment will follow if the Board's views are accepted.

4. For the reasons stated in paragraph 3 of Board's Proceedings, No. 62 (Separate Revenue), dated 13th February 1896, the Board does not propose the extension of the tree-tax system to the remaining non-tree-tax areas of the Presidency during the ensuing year.

5. The Collector of Ganjám recommends that the Savaras inhabiting the lower ranges in the Tekkali taluk to which the tree-tax system has been extended may be permitted to tap trees for their own personal consumption on payment of a special reduced rate of tree-tax. The Board considers that Savaras who have settled in the plain villages stand on a different footing from those in the Agencies and must submit to all the restrictions obtaining in the ordinary tracts. It is not therefore prepared to recommend the grant of the concession, which has moreover already been disapproved of by Government in G.O., Mis. No. 451, Revenue, dated 25th January 1897.

6. The following statement shows the rates of tree-tax which are at present in force in the tracts of the Presidency dealt with in these Proceedings:—

Kind of trees.	Rates of tree-tax		For what period.
	In the Kistna, Chingleput, South Arcot, Tanjore, Trichinopoly, Coimbatore and Salem districts, and the North Arcot district, except the Palmanér taluk and the Punganuru and Kangundi divisions, and the Madura district, except that portion of the Ramnad and Sivaganga zamindaris in which the tree-tax system was introduced from the 1st October 1895.	In the other tracts.	
1	2	3	4
	RS. A. P.	RS. A. P.	
Cocoanut palms	2 4 0	1 8 0	} For each half-year.
Sago palms	4 8 0	3 0 0	
Palmyra or date palms	1 8 0	1 0 0	For the whole year.

The rates of tree-tax now obtaining in the tracts noted in column 2 were raised to their present level only on the 1st October 1896 and the Collectors do not recommend any further enhancement for the ensuing lease. The effect of the enhancement of the tree-tax in October last has not been at all satisfactory in certain of the Southern districts, but it is impossible at present to arrive at any definite conclusions as to how far the prevalent bad season and the fact that palm trees have been abnormally late in throwing out spathes have contributed to this result, and how far it is due to the rates themselves having approached the limits of taxation. The enhanced rates have been in force only for the last seven months, and the Board considers that experience must be gained of their working during a normal season before the question of raising them can be satisfactorily discussed. Coming to the tracts in which the lower scale of fees

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is in force, the Collectors of Ganjam, Vizagapatam, Cuddapah and Kurnool are averse to an enhancement in view of the unfavourable character of the season and of the fact that the tree-tax system has been in force throughout these districts only from the 1st October 1896. The Board concurs in this view. The Collector of Nellore adduces facts and figures to show that in the old tree-tax areas the proportion of shop-rents in the current year to rentals under the old system and of shop-rents in 1895-96 to realisations under tree-tax in the same year is such as to justify an enhancement of the tree-tax. He accordingly recommends that the tree-tax may be enhanced in these tracts as also in the new tree-tax areas where the tree-tax revenue already bids fair to exceed the revenue under the old system. The Collector of Madura recommends a similar enhancement in those portions of the Ramnad and Sivaganga zamindaris in which the lower rates of tree-tax were ordered to be retained for one year in G.O., No. 301, Revenue, dated 1st July 1896. The Collector of Tinnevely reports that the success hitherto attained by the tree-tax system seems to favour an enhancement, but he is nevertheless opposed to the measure on the ground that the change is not yet thoroughly understood by the tappers, that the shops are at present for the most part purchased by middlemen, who employ the real tappers as their sub-renters, and that the price of toddy is rather high. His arguments do not appear to the Board to be conclusive. It is in favour of uniformity of rate being attained as soon as possible everywhere and thinks that, in the absence of strong reasons to the contrary, the tax should be raised to the same standard as in the adjoining areas in Nellore, Madura and Tinnevely. It accordingly recommends that the tree-tax may be raised by 50 per cent. throughout the Tinnevely and the Nellore districts and the lower-rated portions of Madura. The Collector of North Arcot is averse to raising the tree-tax in the Palmanér taluk and the Punganúru and Kangundi divisions as the system which was introduced into them from 1st October 1896 is likely to result in a loss during the current year. The Board agrees with the Collector.

7. In its order, No. 301, dated 1st July 1896, Government sanctioned the extension of the system of separate sale of toddy shops to the whole of the Presidency with the exception of the Gódvári district. The Collectors report that the system has, on the whole, worked satisfactorily and suggest that it may be continued. The Board concurs in this recommendation.

8. The Collector of Vizagapatam represents that the sanctioned number of shops in the Golconda and Palkonda taluks and the Bobbili and Gajapatinagaram divisions is in excess of requirements and proposes to reduce the number from 63, 100, 48 and 57 to 40, 80, 45 and 40, respectively. The Board considers this step premature. The separate sale of shops was only introduced in these areas on 1st October 1896 with the exception of Golconda, where it has been in force from 1st October 1895 and it is too soon to decide whether want of bidders is due to the novelty of the system or to there being too many shops. After they have failed to sell for reasonable prices for two or three years their abolition can be considered. The Collector of Kistna submits proposals for the revision of the list of toddy shops in his district which involve a reduction of 383 shops. His proposals are based on a much stronger ground than those of the Collector of Vizagapatam. It appears that in some parts of the Kistna it has been customary to allow each family of toddy-drawers even in a small village to have a toddy shop. This abuse is being gradually remedied and the proposed reduction is a move in this direction. The area per shop in the Kistna is very small—4·8 square miles—and as a great deal of the district is wild and thinly inhabited, the shops must lie very close indeed in the Delta. This multiplicity of shops is of course fatal to competition at the sales and the Board accepts the Collector's proposal in the interests of both sobriety and the revenue.

9. As regards the management of the arrack revenue in the Kistna district, the Collector does not propose any changes for the ensuing year. It is reported that the changes sanctioned in G.O., No. 342, Revenue, dated 21st July 1896, have on the whole been working well and that an enhancement of the still-head duty is not advisable in view of the present adverse season. The Collector, however, recommends that condition 33 of the notice for the sale of arrack-vend rents in the district may be

amplified so as to prohibit the arrack renters of the Nuzvid division and the Pandur taluk from having any interest in the rent areas of the Nizam's Dominions. As these taluks contain isolated Nizam's villages smuggling from which is possible, the prohibition now suggested is essential to the security of the British revenue. The Board therefore accepts the Collector's recommendation.

10. The Collector has been called on to report on the advisability of introducing the separate sale of arrack shops into the Tiruvur and Jaggayyapéta khandams. Government will be separately addressed on the subject if necessary.

11. On the extension of the tree-tax system to the Bellary and Anantapur districts from the 1st October 1897, it will become possible to reduce the preventive establishment now maintained in the Pattikonda taluk of the Kurnool district (*vide* paragraph 17 of Board's Proceedings, No. 240, dated 24th June 1896). Proposals in this matter are under consideration. Certain of the chowkies on the Kurnool-Hyderabad frontier appear to be in excess of requirements. The Board refrains from making proposals regarding their abolition, however, until it has had experience of their working in a normal season.

12. The Deputy Commissioners, Northern and Southern Divisions, will be requested to submit proposals for the increases in establishment that will be necessary in Vizagapatam and Coimbatore, if the Board's recommendations in paragraph 3 above are accepted.

(True Copy and Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.To the Secretary to Government, Revenue Department,
with the Collectors' proposals in original (to be returned).Copy to all Collectors.
" Deputy and Assistant Commissioners, Salt, Abkari,
and Customs Department.

ORDER—No. 510, Revenue, dated 29th June 1897.

Separate Revenue No. 59.

The Board's proposals are approved.

2. In paragraph 10 of the Proceedings the Board states that the Collector of

Kistna has been called upon to report on the advisability of introducing the separate sale of arrack shops into the Tiruvur and Jaggayyapetta khandams, and that Government will be separately addressed on the subject if necessary. The Government will not press for the extension of the system to further areas in this district in view of the difficulty which has been experienced in the sale of vend areas, but the matter should be kept in view and reported on.

(True Extract)

(Signed) G. STOKES,
Ag. Secretary to Government.To the Board of Revenue, (Separate Revenue),
with the Collectors' reports.

Exd. Shauk Karim

35 Copies.