

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 654

DATED 30th July 1897

[Despatch Abstract.]

Loddy revenue in the Madras Town Circle

Approving the Board's proposals for the management of the — from 1st October 1897, with the remarks that the tax for shops may be continued as they are harmless and bring in a small revenue

BACK PAPERS.

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

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S. J. J. J.

REVENUE DEPARTMENT.

1897.



Board of Revenue

(Separate Revenue),

MADRAS.

Printed July 16th.

Proceedings, No. 256, 1st July 1897.

Genl

JULY.

Submitting to Government Board's proposals for the management of the toddy revenue in the Madras Town Circle for the lease commencing from the 1st October 1897.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following letter from C. G. TODHUNTER, Esq., I.C.S., Acting Deputy Commissioner of Salt, Abkari and Customs Revenue, Central Division, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, Madras, dated 17th March 1897, No. 1419 :—

I have the honour to submit my reply to Board's Proceedings, Mis. No. 504, dated 10th February 1897, calling for proposals for the management of the toddy revenue of the Madras Town Circle during the lease commencing from 1st October next, which, I regret, has been delayed a day or two owing to my absence from head-quarters.

2. The tree-tax in the Madras Town Circle was raised from 1st October 1896 to Rs. 7-8-0 per cocoanut tree per annum which is 66 per cent. higher than that in the neighbouring taluks. The Inspector reports that a further increase is at present inadvisable and I fully concur with him.

3. As regards the reclassification of the shops in the circle which has been under correspondence since 1894, I have the honour to report that, owing to the fall in the number of trees marked which has followed the increase in the tree-tax, and to the existence of a condition in the license which permits purchase of toddy, an exact reclassification is even now impossible. This need not, however, operate to prevent the introduction of the general changes advocated successively by my predecessors, Messrs. Merriman and Fowler, viz., (1) the abolition of the third class as relates to town shops, the lowest class permitted in the town being the second, (2) the abolition of the fifth class in the taluk shops, the fifth-class shops being all raised to the fourth class, and (3) the closing of the temporary palmyrah shops which, as has repeatedly been reported, are now unnecessary for the purpose of which they were instituted, while for the rest the supply provided by the existing shops is adequate. As regards the remainder, if a reclassification is to be made at all, the only means I can suggest for making it is to apply the principle proposed by Mr. Merriman in cases where the conditions as regards the number of trees tapped required by him are fulfilled both in respect of the average for the five years preceding the last increase in the tax and in respect of the number of trees tapped at the new rates for the past half year. The change, however, would have to be only in the direction of an increase in grade in the case of shops which tap more than the minimum number of trees fixed for the grade above that in which they are situated, as a heavy fall in revenue would result from a reduction in grade in the case of existing shops of a grade which do not tap the number of trees fixed for it. The enclosed statement will explain what I mean. On the whole I am inclined to think that no changes besides those referred to above are at present advisable.

4. The remainder of my proposals relate to the conditions of the license and will be dealt with in the order of the same.

5. Condition 9.—As has already been reported, *vide* this office No. 4042, dated 18th September 1895, the grant of permission to purchase toddy effectually prevents the framing of a correct estimate of consumption. It also operates, according to the Inspector, to make the poorer licensees dependent on richer ones who supply them with toddy. On the other hand it has distinct advantages from the licensees' point of view.

On these grounds the Inspector recommends that the wording of the condition should be modified so as to apply "to particular cases only". I am not quite clear what he means by this, but would suggest that if, as it appears, it is necessary to bring such purchases under control, it should be ordered that they be made only with the previous sanction in writing of the Inspector. This would enable the licensees to obtain supplies after their trees have ceased yielding without tapping fresh ones, while it would prevent the evils complained of and would not, in the Madras Town Circle at any rate, present any very great difficulties of working.

6. Condition 12.—This condition would read better if the word "to" were substituted for the word "shall" in the third line.

7. Conditions 13 and 30.—Arrears of abkari revenue are recoverable in the Madras Town Circle as elsewhere as arrears of land revenue, but, while the Deputy Commissioner has the powers of a Collector, the Inspector has apparently no powers at all under the Land Revenue Acts. A notification giving him the powers of a Tahsildar to issue demands and distrain would appear to be required.

8. Condition 16.—The word "Tamil" might be substituted for the words "the vernacular language . . . situated".

9. Condition 19.—In the last sentence of this condition the words "are yielding" might be substituted for "are being tapped".

10. Condition 24.—It is submitted that this should read "no ingredients noxious to health should be put into the toddy nor shall anything be added to it to increase its intoxicating power".

11. Condition 25.—"Any sailor" should apparently be "any European sailor".

12. A condition distinctly prohibiting sub-renting in any shape or form is required. It is a common practice in the Madras Town to sub-rent under a form of bond commonly called "Labachattu", a sample of which I enclose, and in this way the conditions as regards transfers are evaded.

Reference on the above, dated 19th May 1897.

With reference to his letter read above, the Deputy Commissioner is requested to answer the following queries :—

- (1) How are the classes of toddy shops in the Madras Town Circle divided?
How many trees does each class of shops tap?
- (2) How many shops have been sold by auction and what did they fetch?
- (3) What is the selling price of toddy in Madras? Is it the same in all shops?

2. With regard to paragraph 7 of his letter, the Deputy Commissioner is informed that under Act VI of 1867 he has power to employ distraining officers for distraining property—*vide* also paragraph 16 of Board's Proceedings, No. 109, dated 14th May 1887, and paragraph 3 of the G.O., printed in Board's Proceedings, No. 331, dated 13th August 1887. Presumably the Deputy Commissioner wishes to have the Inspector, Madras Town Circle, authorized to hold sales of distrained property. If so, it is not understood how this can be done as, under Act VII of 1839, only Tahsildars or "public servants placed under their authority" and deputed by them can hold such sales. The Deputy Commissioner is requested to state definitely what powers should be conferred on the Inspector and how it can legally be done.

3. With reference to paragraph 5, the Board does not consider that the condition in question matters much. If the selling shopkeeper finds that he is apt to have the class of his shop raised owing to his habitually selling toddy to other shopkeepers he will raise his price to them and be better able to pay the increased rate than the non-drawing shopkeeper.

The existing classes of shops do not appear to be numerous enough. In reclassifying them the Board would charge a fee of Rs. 8 per tree tapped, subject to the condition that the charge should be calculated for even hundreds of trees. The fee might be as follows :—

Class A under 100 trees	...	...	...	...	...	...	Rs.
" B 100-200	"	...	...	...	...	...	50
" C 200-300	"	...	...	...	...	...	100
and so on.							150

These figures need not, however, be taken to be absolute guides. If a shop tapped, say, 95 trees, the Board would leave it to the discretion of the Deputy Commissioner to class it as A or B. The classification may be made on the results of the current lease, i.e., the class in 1897-98 would be settled by the tappings in 1896-97. The present system of classification is irrational as it lets the biggest shops off far too cheaply. The Deputy Commissioner is requested to report his opinion of the scheme proposed above.

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Deputy Commissioner, Central Division.

READ—the following letter from W. C. F. LEGGATT, Esq., Acting Deputy Commissioner of Salt, Abkari and Customs Revenue, Central Division, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated 27th May 1897, No. 2888:—

I have the honour to submit the following reply to the Board's reference, dated 19th May 1897, on General Register No. 3389 of 1897, requesting me to answer certain queries in connection with my proposals for the administration of the toddy revenue in the Madras Town Circle for the lease 1897-98.

2. Paragraph 1 (1).—So far as I am able to ascertain, the existing classification of shops in the Madras Town Circle is based on that which prevailed when they were under the "dowle" system—vide paragraph 22 of Board's Proceedings, No. 109, dated 14th May 1887, and paragraph 7 of G.O., No. 729, Revenue, dated 27th July 1887, communicated in Board's Proceedings, No. 331, dated 3rd August 1887. Proposals for its revision have been made from time to time, but up to date none have been found satisfactory. As may be expected, the number of trees tapped by shops of each class is by no means uniform. Shops of the first class tap anything from 64 to 508, of the second class from 50 to 348, of the third class from 55 to 278, of the fourth class from 51 to 138, and of the fifth class from 35 to 100.

Paragraph 1 (2).—The following statement shows the shops sold by auction since that procedure was sanctioned and the amount fetched by them:—

Consecutive number.	Shop number.	Locality.	Amount for which the shop was sold.
		1896.	Rs.
1	3	New Washermanpet	205
2	37	Old do.	435
3	59	Old do.	405
4	116	Perambur	1,100
5	122	Purasawalkam	430
6	262	Mylapur	375
7	275	Otary	500
8	438	Kodungur	195
9	455	Eranavur	325
10	464	Tiruvathayur	160
		1896.—Nil.	
		1897.	
		One shop put up but no bids offered.	

Paragraph 1 (3).—The selling price of toddy in Madras is from 6 to 10½ annas per gallon for cocoanut, 5 to 9 annas per gallon for palmyrah, and 4 to 6 annas per gallon for date. It varies according to the situation of the shop.

3. Paragraph 2.—This is apparently based on Board's Proceedings, No. 109, dated 14th May 1887, and paragraph 3 of G.O., No. 729, Revenue, dated 27th July 1887. I respectfully beg to submit that the statement made in the papers above quoted and repeated in the Board's Proceedings under reply that "as the law stands at present the sale of distrained property cannot be conducted by any one except the Tahsildar or some public officer deputed by him for the purpose" is incorrect. Act VII of 1839 confers the power to sell distrained property upon all Tahsildars, but there is nothing in it, as I read it, to prevent other officers having the same power conferred upon them. Act VI of 1867 clearly contemplates the conferring of this power upon other persons, and sections 6, 15, 18, 21, 26 and 27 entitle the Collector to confer it. Section 4, it is true, speaks of an officer "duly empowered" and not of one "empowered by the Collector". But it is evident that an officer empowered by the Collector is intended since such an officer is entitled under section 26 to hold sales of land and there can therefore be no possible objection to his holding sales of moveables. If the Board concurs in this view I can confer the necessary powers on the Inspector by a notification in the Gazette. But if it considers a special authorization necessary under section 4, I would request that steps may be taken to obtain it.

4. Paragraph 3.—If the classification proposed by the Board were adopted, viz., a fee of As. 8 per tree tapped, the amount of revenue to be derived would be Rs. 51,550, which involves a loss of Rs. 16,825, as the present revenue from license fees amounts to Rs. 68,375. I would therefore propose to raise the fee to As. 12 per tree. I enclose a statement furnishing details of the shops as at present classified and the license-fees paid by each and what they would pay if the rate now proposed of As. 12 be adopted. Under the latter arrangement it will be observed that an increase of Rs. 10,075 under license fees may be looked for. I would therefore ask the Board to formally sanction the adoption of this scale.

RESOLUTION—No. 256, dated 1st July 1897.

The foregoing papers relate to the Central Division Deputy Commissioner's proposals for the administration of the toddy revenue in the Madras Town Circle for the lease commencing from the 1st October next.

2. The main questions to be considered are the further enhancement of the rates of tree-tax prevailing in the circle and the reclassification of the toddy shops in it.

3. The rates of tree-tax, which were Rs. 3 and Rs. 4-8-0 per half-year for cocoanut and sago palms, respectively, and Rs. 2 per annum for palmyra or date palms, were raised by 25 per cent., viz., to Rs. 3-12-0 and Rs. 5-10-0 per half-year for cocoanut and sago palms, respectively, and Rs. 2-8-0 per annum for palmyra or date palms, from 1st October 1896. The latter rates are already about 66 per cent. higher than those obtaining in the neighbouring taluks. The Deputy Commissioner, Central Division, considers that any further advance at present on these rates is inadvisable. The Board concurs in his opinion.

4. With regard to the reclassification of shops, the Deputy Commissioner reports that, owing to the fall in the number of trees marked which has followed the increase in the tree-tax and rendered comparison with the results of previous years difficult, and to the existence of a condition in the shop license permitting purchase of toddy from other shops, an exact reclassification is not possible. He, however, recommends (a) the abolition of the third class for shops in the town; (b) the raising of the fifth class shops in the Saidapet taluk to the fourth class; and (c) the closing of the temporary palmyra toddy shops.

5. When the tree-tax system was first introduced into the Town of Madras in 1887, the classification of the toddy shops was based on that prevailing under the "dowle" system and the license fees were fixed at Rs. 100, 75, 50 and 25 per annum, which were raised in October 1890 to Rs. 200, 150, 100 and 50, while the classes of many of the shops were raised at the same time. In October 1893 an additional class was

formed in the Saidapet taluk paying a fee of Rs. 25 per annum with a view to encourage shopkeepers whose interests were prejudicially affected by the changes made in October 1890.

Since then the circumstances of individual shops have altered to an enormous extent as will be seen from the varying amounts of tree-tax paid by shops of the different classes as noted below:—

Class.	Number of shops in 1895-96.	Minimum tree-tax paid by a shop of each class.	Maximum tree-tax paid by a shop of each class.	Average tree-tax paid by a shop of each class.
I	187	Rs. 300 0 0	Rs. 4,240 0 0	Rs. 1,571 0 0
II	154	287 8 0	2,287 8 0	1,049 0 0
III	45	165 0 0	2,085 0 0	650 0 0
IV	54	132 8 0	1,162 8 0	550 0 0
V	19	181 4 0	770 0 0	382 0 0

It is obvious that, if a shop tapping 300 trees can pay a license-fee of Rs. 200, that fee is altogether insufficient, not only for the best shops in the class but even for those which are only average. A reclassification therefore seems to be urgently called for, while an addition to the number of classes is advisable. The only satisfactory basis the Board can at present suggest for such a redistribution is the amount of tree-tax contributed by each shopkeeper during the current lease. Acting upon this principle it would suggest the following method of reclassification.

The total number of permanent shops opened during the current lease is 459, against 461 in the previous lease, and the total license-fees due amount to Rs. 68,625 against Rs. 68,375 for the lease 1895-96. The total amount of tree-tax due on trees applied for during the first eight months of the current lease is Rs. 5,26,186 against Rs. 4,75,230 for the whole of the previous lease. It will be seen from the foregoing figures that for the lease 1895-96, for every rupee of tree-tax levied, about As. 2-3 has been collected in the shape of license-fees. Estimating the tree-tax due on trees likely to be applied for during the last four months of the current lease at Rs. 4,000 or thereabouts, the total tree-tax due on trees applied for in the circle for the full lease would amount in round figures to Rs. 5,30,000, and the proportion of license-fee to tree-tax will be 1 to 8, or 2 annas to each rupee of tax. The Board proposes to reclassify the shops on this basis, arranging them of course in suitable classes. For the following lease the advantages of the site occupied by each shop and the rates at which toddy is usually sold in it might also be taken into consideration in fixing the license-fees, and a shop occupying a first-class site and dealing with well-to-do customers for instance might be called on to pay As. 6 per tree, while one on first-class site in a poor locality would pay As. 4. It is only by some such system that the value of individual shops can be differentiated. The auction system is inapplicable owing to the objections invariably raised to any attempt to shift a shop to an adjacent site within the sanctioned limits, which would allow the owner of the existing shop to buy it on his own terms as no one would dare to compete without knowing where he would be able to locate his business if successful.

6. The fees for the existing five classes are Rs. 200, 150, 100, 50 and 25. The Deputy Commissioner recommends that the last class may be abolished and the shops of that class raised to the fourth class on a license-fee of Rs. 50. The Deputy Commissioner's proposal may be accepted and Rs. 50 fixed as the fee for the lowest class as Rs. 25 is objectionably low. Under the method of classification proposed in the preceding paragraph, the proposal may be given effect to by fixing the amount of tree-tax for the lowest class at Rs. 40 and under and the license-fee at Rs. 50, and raising the license-fee by Rs. 50 for each Rs. 400 of tree-tax paid in addition. By applying this principle to the tree-tax shown in column 10 against each shop in the detailed statement of the number of trees of each kind licensed for each shop, &c., herewith forwarded, the 459 shops opened for the current lease would be divided into the following classes:—

	Fee.	Number of shops.	Total fees.
Class A paying a tree-tax of Rs. 400 and under	Rs.		Rs.
Do. B do. from Rs. 401 to 800	50	42	2,100
Do. C do. from Rs. 801 to 1,200	100	119	11,900
Do. D do. from Rs. 1,201 to 1,600	150	114	17,100
Do. E do. from Rs. 1,601 to 2,000	200	80	16,000
Do. F do. from Rs. 2,001 to 2,400	250	56	14,000
Do. G do. from Rs. 2,401 to 2,800	300	38	9,900
Do. H do. from Rs. 2,801 to 3,200	350	9	3,150
Do. I do. from Rs. 3,201 to 3,600	400	5	2,000
Do. J do. from Rs. 3,601 to 4,000	450	..	..
Do. K do. from Rs. 4,001 to 4,400	500	..	..
	550	1	550
Total ..	..	459	76,700

The total fees under the proposed arrangement would exceed the fees for the current lease by about Rs. 8,000, but a margin had better be allowed for a possible reduction in the number of trees to be applied for by shopkeepers. The fees due for the next lease under the proposed classification may therefore be expected to be as nearly as possible the same as for the current year, or a trifle more.

7. The Deputy Commissioner's suggestions (a) and (b) referred to in paragraph 4 *supra* are merged in the foregoing proposals and do not require further consideration.

8. The Board approves of his proposal (c) to abolish the temporary shops which were at first established for the sale of palmyra toddy in the town, but are no longer necessary as palmyra toddy can now be sold in all shops in the town.

9. The other proposals submitted by the Deputy Commissioner are in regard to verbal alterations in the conditions of the license and have the general approval of the Board, except the alteration in condition 9 and the addition of a condition for prohibiting transfers. As regards condition 9 it is observed that, under the proposed system, the owner of a shop which sells toddy wholesale to other shopkeepers will recoup himself for the enhanced license-fees by making an additional charge on his wholesale customers. Nor does the Board consider it worth while to interfere with the "labachattu" system at present. Such transfers cannot do much harm, and on the other hand furnish much valuable information as to the values of shops. It was an examination of the terms of some of them that convinced the Board of the necessity for immediate steps being taken to secure some share of the differential value of individual shops as proposed above.

10. The Deputy Commissioner also requests that the Inspector, Madras Town Circle, may be vested with the powers of a Tahsildar to distrain and sell property belonging to defaulters. The Board, however, observes that no action seems called for in respect of this. The Deputy Commissioner can confer all the powers that are necessary on him under Act VI of 1867.

(True Copies and Extract.)

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

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department

(with one enclosure in original, to be returned).

Deputy Commissioner, Salt, Abkari and Customs Department, Central Division.

Copy to the Inspector, Madras Town Circle.

654
30-7-97

The Hon Sir Henry Bliss K.C.J.E.

of the Madras Town
Circle. H. 17.

The B.D. proposals may be
accepted, save so far as
below noted

Brs
29/7/97

Dr. 20.
1/20/77

c 24/7/97

C. 2 to 32

For orders:-

With the foregoing Propo
the Board of Revenue submit to
proposals for the management of the
toddy revenue, for the lease commencing
from the 1st October 1897.

2. The two main points for
consideration are:-

(i) Whether the existing rates of
trecta should be enhanced; and

(ii) Whether the present system
of licensing toddy shops on a fixed
annual license fee should be modi-
fied.

3. As regards (i) the Deputy Commr.
states that the trecta was raised
only from 1st October 1896, that
the present rates are 66 p.c. higher
than those in the neighbouring taluks
and that he concurs in the Inspector's
opinion that any further enhancement
is inadvisable. The Board agrees
in this view. The following statement
shows the rates originally fixed and
the enhancements made from
time to time in comparison with
the rate now in force in the
adjoining

adjoining taluqs of the Chingleput dist

		Cocoanut For half year Rs - as - p	Palmyra For whole year Rs - as - p	Sago For half year Rs - as - p
Madras Town circle	From 1 st October 1887	1 - 8 - "	1 - " - "	
	" " " " 1888	2 - 4 - "	1 - 8 - "	
	" " " " 1889	3 - " - "	2 - " - "	4 - 8 - "
	" " " " 1896	3 - 12 - "	2 - 8 - "	5 - 10 - "
Adjoining taluqs of the Chingleput dist		2 - 4 - "	1 - 8 - "	4 - 8 - "

It will be remembered that when last year the rates were enhanced by 50 p.c. in the Maffanvil districts they were enhanced by only 25 p.c. in Madras. It will be seen from para 3 of the Dy. Commissioner's letter (in the current) that the effect of the enhancement has been a fall in the number of trees tapped. The figures marginally noted show the number of trees applied for during the first eight months of the current year as compared with the total number of trees licensed during the previous year. It is submitted that the large decrease in the number of trees tapped points to the desirability of

	1895-96	First 8 months of 1896-97
cocoanut	134,092	123,487
Palmyra	34,211	23,253
date	2,266	1,991
Total	170,569	148,731

0

March 1897

26/1/97

Class of Shops	License fee fixed from 1 st Oct 1887	License fee fixed from 1 st Oct 90	License fee fixed from 1 st Oct 93
I	100	200	200
II	75	150	150
III	50	100	100
IV	25	50	50
V			25

Page B

of leaving the present rates as they are for another year.

4. As regards the present system of licensing toddy shops attention is directed to the notes under G.O. No 494 D 30.7.95. In 1887 the present system was introduced in supersession of the old 'double' system and the license fees then fixed are shown on the margin together with the alterations subsequently made. In 1894 the Govt. expressed the opinion that the license fee system provided on an arbitrary classification of shops and called on the Board of Revenue to report on the desirability of substituting the auction system therefor. The Board was of opinion that it would be unwise to introduce the auction system for the disposal of toddy shops in the Madras Town Circle and that the present license fee system afforded a sufficiently correct method of gauging the value of shops. At the same time the Board of Revenue recommended the insertion of certain additional conditions in the licenses issued to shop keepers in order to obviate misunderstanding as to the rights of the licensees. The Honble member

accepted

accepted with a slight alteration the Board's proposals as a step in advance on the distinct understanding that the idea of auctioning the shops generally is not abandoned but might be reconsidered at ^{any} future time.

5. The alterations made in the license were as follow.

(i) That the annual fee payable for the shop is liable to be varied at the pleasure of Govt as also is the rate of taxes;

(ii) That the license will be renewed to the licensee for another year only if the conditions have been faithfully observed, but the Board reserves power to refuse to renew it without assigning any reason;

(iii) That if any license is cancelled during the year or not renewed at the ~~end~~ end of the year it may be disposed of ~~by~~ by Govt by auction sale or by any other mode Govt may order;

(iv) That as the license is personal and not transferable, no transfer to any other person by sale, inheritance, gift or otherwise will be recognised unless the transferee has been previously ^{approved}

approved in writing by the Dy Commr and unless a sum equal to six months' rental has been paid to the Dy Commr. Any proposed transferee may be rejected by the Deputy Commr without reason assigned; and

(v) that the terms of the license shall be liable to modification from time to time under the orders of Govt provided that such modifications shall not be made in the license for the year then current.

6. It will be seen from page 4 of the current that during 1895 ~~ten~~ ten shops were sold by auction and that they fetched Rs 4,130. In 1896 no shops were sold and in 1897 one shop was put up for sale but secured no bid.

7. Last year the question of either introducing the auction system or of reclassifying the shops was not considered. The ~~present~~ ^{new} question for consideration is whether the introduction of the auction system should lie over for the present. On this point the Board states as follows:— "The auction system is inapplicable owing to the objections invariably raised to any attempt to shift a shop to

We must give the Bd's new scheme
a chance of working properly before
trying another. This can't be done in
one year JWS.

8. Seeing that the circumstances of individual shops have altered to an enormous extent the Board considers that a reclassification of the shops is urgently called for and that in addition to the existing number of classes of shops is advisable. The statement printed at page 6 of the B.P. clearly shows.

shows that under the present classification the shops do not pay in proportion to their transactions. The Board proposes that the shops should be reclassified according to the amount of the tax contributed by each shop-keeper during the current lease. The proportion of license fees ^{the estimated} to ^{the tax of} during the current lease is in the proportion of 1 to 8 or 2 annas for every rupee of the tax. The Board would assume the tax contributed by the lowest class of shops to be Rs 400 and accordingly fix the fee for the lowest class of shop at Rs 50. For every increase of Rs 400 or fraction thereof ^{in the L.T.} the Board would raise the license fee by Rs 50. The application of this principle to the current year's tax gives 11 classes of shops (vide statement at para 6 of the B.P.D.) and an increase of about Rs 8000 over the current year's rentals. Allowing for a margin for a possible reduction in the number of trees the Board expects that the fees due for the ensuing year will be as nearly as possible the

the same as for the current year. It is submitted that the Board's proposal goes towards taxing each shop in proportion to its transactions. But ~~expensive to the~~ ~~excesses~~ the condition in the license allowing the licensee to purchase goods from other shops will to a certain extent neutralize its effect. No doubt as observed by the Board the owner of a shop which sells goods wholesale to other shopkeepers will recompense himself for the enhanced license fee by making an additional charge on his wholesale customers; but it must be remembered that a shopkeeper who pays the tax of Rs 401 and thus pays to Govt Rs 100 as license fee, will be taxed the same amount ^{as another} ~~even~~ if he pays Rs 800 as the tax. There is thus a great latitude for shopkeepers to ~~obtain~~ ~~secure~~ higher profits without paying a corresponding tax. For orders as to whether the Board's proposal may be accepted.

9. The Board has approved of certain

certain verbal alterations proposed by the Deputy Commissioner in paragraphs 12, 16, 19, 24 & 25 of the license. These alterations do not call for any remarks.

10. The B? has disallowed the proposal of the Dy Commr to alter the condition allowing the purchase of toddy from other shopkeepers so as to read that such purchase shall be made only with the previous sanction in writing of the Inspector. Its ~~reason~~ reason for disallowing it has already been noticed in the previous

paragraph. In the Mofussil Toddy Shop Licenses for the coming year, however, the Bd has inserted a clause making the purchase subject to the discretion of the officer concerned in the matter of granting permits. No such restriction was imposed in previous years.

11. The Board has also repudiated the proposal of the Dy Commr to prohibit sub-renting in any shape or form. The Board states: "Such transfers cannot do much harm, and on the other hand furnish much valuable information as to the values of shops. It was an examination of the terms of some of them that convinced the Board of the necessity for immediate steps being taken to secure some share of the differential value

I don't think it necessary
Bd

I don't care for this - Let these shops be. They bring in a little revenue & don't do any harm, so far as I can ascertain from Mr. Wilcock
Bd

of individual shops". A condition prohibiting the sub-renting of shops has always been & is still inserted in the Mofussil & Toddy Shop Licenses. For orders as to whether such a condition should ^{also} be inserted in the Madras Toddy Shop Licenses. In the matter of sub-renting there is no reason why any difference should be made between Madras & Mofussil shops.

12. The proposal in para 8 of the Current to close the temporary shops seems unobjectionable & may be approved.

13. The Board's view in para 10 of the Current regarding the authorisation by the D.C. of the sale of distrained property by the Inspr appears to be correct.

Mr. Wilcock

OK.
24/2/27

Classes of shops	Madras Town and outside limits		Madras Town wide which includes Suidapet - Thakur								
	1886-87	1887-88 (a)	1888-89 (b)	1889-90 (c)	1890-91 (d)	1891-92	1892-93	1893-94 (e)	1894-95	1895-96	1896-97 (f)
I	57	80	83	100	204	194	184	186	185	188	187
II	36	49	55	111	164	160	149	151	149	155	154
III	237	209	220	226	63	52	54	45	45	45	45
IV	165	183	228	135	48	45	50	55	53	54	54
V	"	"	"	"	"	"	"	19	19	19	19
Total	497	521	586	572	479	451	437	456	451	461	459
Temporary shops	178	55	27	17	14	13	12	13	13	13	13
Grand Total	685	576	613	589	493	464	449	469	464	474	472

(a) T.T. and house fee systems were introduced from 1st Oct 87 in Madras Town and outside limits in lieu of the 'house' system which was in force till then shops were reclassified and the house fees were fixed as follows:-

I	100
II	75
III	50
IV	25

The rates of T.T. being Rs 1-8-0 for workman for half year & Rs 1-0-0 for ordinary for whole year.

(c) Rates of T.T. further raised to double the rates from 1st Oct 87. As 3 for workman, As 4 1/2 for shop As 2 for ordinary, yearly.

(d) House fees doubled from 1st Oct 1890.

(e) 1st class of shops opened from 1st Oct 94.

(f) Rates of T.T. raised by 25 p.c.

(b) The whole of the Suidapet Thakur was transferred to the Madras Town wide from 1st Oct 88 and the rates of T.T. raised 50 p.c.

statement showing the Toddy revenue of the Madras Town circle
(including the Saidapet taluk since 1887-88) license fees
and Treen tax being shown separately.

Years	License fees Rs.	Treen tax Rs.	Total Rs.
1887-88	2,24,055	1,17,867	3,41,922
1888-89	43,720	3,40,628	3,84,418
1889-90	32,339	4,03,964	4,36,303
1890-91	55,763	4,14,693	4,70,456
1891-92	73,100	3,71,941	4,45,041
1892-93	69,810	3,61,952	4,31,762
1893-94	68,087	3,96,727	4,64,814
1894-95	67,972	4,30,061	4,98,033
1895-96	68,458 [†]	4,66,454 [†]	5,34,912
1896-97	68,025 ✓	5,30,000 (Estimated)	5,98,025

Note

T.P. system was introduced during the second half of the year 1887-88 in the Madras Town including outside limits and in the rest of the Saidapet taluk from 1st October 1888.

[†] These figures differ from those given by the Board in pairs of the current. This is due to the fact that the figures in the Admin Dept. comprise the figures of the second half of one totally year & the first half of the following totally year.

C. no 692

Sep. Rev. No. 67.

G.O. No 654 of 30th July 1897.

The Board's proposals for the management of the toddy revenue of the Madras Town circle from 1st October 1897 are approved with the remark that the temporary shops may be continued seeing that they are harmless and bring in a small revenue ~~without~~

1/11/97.

Print
see us
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2/11/97

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3/7/97

(not from riders)

To

The S^r of Revenue (Dep. Secy.)

P.C. No. 21-8-97
40/2

Recd
30/7/97

Government { 1897 } of Madras.
REVENUE.

Recd.

Regd.

} 1897.

Enclosures

Spare copies

G.O., No. 654, 30th July 1897.

JULY.

Toddy revenue in the Madras Town Circle.

Approving the Board's proposals for the management of the — from 1st October 1897,
with the remark that the temporary shops may be continued as they are harmless and bring in
a small revenue.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), No. 256, dated 1st July 1897 :—

Read—the following letter from C. G. TODHUNTER, Esq., I.C.S., Acting Deputy Commissioner of Salt, Abkari and Customs Revenue, Central Division, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, Madras, dated 17th March 1897, No. 1419 :—

I have the honour to submit my reply to Board's Proceedings, Mis. No. 504, dated 10th February 1897, calling for proposals for the management of the toddy revenue of the Madras Town Circle during the lease commencing from 1st October next, which, I regret, has been delayed a day or two owing to my absence from head-quarters.

2. The tree-tax in the Madras Town Circle was raised from 1st October 1896 to Rs. 7-8-0 per cocoanut tree per annum which is 66 per cent. higher than that in the neighbouring taluks. The Inspector reports that a further increase is at present inadvisable and I fully concur with him.

3. As regards the reclassification of the shops in the circle which has been under correspondence since 1894, I have the honour to report that, owing to the fall in the number of trees marked which has followed the increase in the tree-tax, and to the existence of a condition in the license which permits purchase of toddy, an exact reclassification is even now impossible. This need not, however, operate to prevent the introduction of the general changes advocated successively by my predecessors, Messrs. Merriman and Fowler, viz., (1) the abolition of the third class as relates to town shops, the lowest class permitted in the town being the second, (2) the abolition of the fifth class in the taluk shops, the fifth-class shops being all raised to the fourth class, and (3) the closing of the temporary palmyrah shops which, as has repeatedly been reported, are now unnecessary for the purpose of which they were instituted, while for the rest the supply provided by the existing shops is adequate. As regards the remainder, if a reclassification is to be made at all, the only means I can suggest for making it is to apply the principle proposed by Mr. Merriman in cases where the conditions as regards the number of trees tapped required by him are fulfilled both in respect of the average for the five years preceding the last increase in the tax and in respect of the number of trees tapped at the new rates for the past half year. The change, however, would have to be only in the direction of an increase in grade in the case of shops which tap more than the minimum number of trees fixed for the grade above that in which they are situated, as a heavy fall in revenue would result from a reduction in grade in the case of existing shops of a grade which do not tap the number of trees fixed for it. The enclosed statement will explain what I mean. On the whole I am inclined to think that no changes besides those referred to above are at present advisable.

4. The remainder of my proposals relate to the conditions of the license and will be dealt with in the order of the same.

5. Condition 9.—As has already been reported, *vide* this office No. 4042, dated 18th September 1895, the grant of permission to purchase toddy effectually prevents the framing of a correct estimate of consumption. It also operates, according to the Inspector, to make the poorer licensees dependent on richer ones who supply them with toddy. On the other hand it has distinct advantages from the licensees' point of view.

On these grounds the Inspector recommends that the wording of the condition should be modified so as to apply "to particular cases only". I am not quite clear what he means by this, but would suggest that if, as it appears, it is necessary to bring such purchases under control, it should be ordered that they be made only with the previous sanction in writing of the Inspector. This would enable the licensees to obtain supplies after their trees have ceased yielding without tapping fresh ones, while it would prevent the evils complained of and would not, in the Madras Town Circle at any rate, present any very great difficulties of working.

6. Condition 12.—This condition would read better if the word "to" were substituted for the word "shall" in the third line.

7. Conditions 13 and 30.—Arrears of abkari revenue are recoverable in the Madras Town Circle as elsewhere as arrears of land revenue, but, while the Deputy Commissioner has the powers of a Collector, the Inspector has apparently no powers at all under the Land Revenue Acts. A notification giving him the powers of a Tahsildar to issue demands and distrain would appear to be required.

8. Condition 16.—The word "Tamil" might be substituted for the words "the vernacular language . . . situated".

9. Condition 19.—In the last sentence of this condition the words "are yielding" might be substituted for "are being tapped".

10. Condition 24.—It is submitted that this should read "no ingredients noxious to health should be put into the toddy nor shall anything be added to it to increase its intoxicating power".

11. Condition 25.—"Any sailor" should apparently be "any European sailor".

12. A condition distinctly prohibiting sub-renting in any shape or form is required. It is a common practice in the Madras Town to sub-rent under a form of bond commonly called "Labachattu", a sample of which I enclose, and in this way the conditions as regards transfers are evaded.

Reference on the above, dated 19th May 1897.

With reference to his letter read above, the Deputy Commissioner is requested to answer the following queries :—

- (1) How are the classes of toddy shops in the Madras Town Circle divided? How many trees does each class of shops tap?
- (2) How many shops have been sold by auction and what did they fetch?
- (3) What is the selling price of toddy in Madras? Is it the same in all shops?

2. With regard to paragraph 7 of his letter, the Deputy Commissioner is informed that under Act VI of 1867 he has power to employ distraining officers for distraining property—*vide* also paragraph 16 of Board's Proceedings, No. 109, dated 14th May 1887, and paragraph 3 of the G.O., printed in Board's Proceedings, No. 331, dated 13th August 1887. Presumably the Deputy Commissioner wishes to have the Inspector, Madras Town Circle, authorized to hold sales of distrained property. If so, it is not understood how this can be done as, under Act VII of 1839, only Tahsildars or "public servants placed under their authority" and deputed by them can hold such sales. The Deputy Commissioner is requested to state definitely what powers should be conferred on the Inspector and how it can legally be done.

3. With reference to paragraph 5, the Board does not consider that the condition in question matters much. If the selling shopkeeper finds that he is apt to have the class of his shop raised owing to his habitually selling toddy to other shopkeepers he will raise his price to them and be better able to pay the increased rate than the non-drawing shopkeeper.

The existing classes of shops do not appear to be numerous enough. In reclassifying them the Board would charge a fee of As. 8 per tree tapped, subject to the condition that the charge should be calculated for even hundreds of trees. The fee might be as follows :—

	RS.
Class A under 100 trees	50
" B 100—200 "	100
" C 200—300 "	150
and so on.	

These figures need not, however, be taken to be absolute guides. If a shop tapped, say, 95 trees, the Board would leave it to the discretion of the Deputy Commissioner to class it as A or B. The classification may be made on the results of the current lease, *i.e.*, the class in 1897-98 would be settled by the tapplings in 1896-97. The present system of classification is irrational as it lets the biggest shops off far too cheaply. The Deputy Commissioner is requested to report his opinion of the scheme proposed above.

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Deputy Commissioner, Central Division.

Read—the following letter from W. C. F. LEGGATT, Esq., Acting Deputy Commissioner of Salt, Abkari and Customs Revenue, Central Division, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated 27th May 1897, No. 2888:—

I have the honour to submit the following reply to the Board's reference, dated 19th May 1897, on General Register No. 3389 of 1897, requesting me to answer certain queries in connection with my proposals for the administration of the toddy revenue in the Madras Town Circle for the lease 1897-98.

2. *Paragraph 1 (1).*—So far as I am able to ascertain, the existing classification of shops in the Madras Town Circle is based on that which prevailed when they were under the "dowle" system—*vide* paragraph 22 of Board's Proceedings, No. 109, dated 14th May 1887, and paragraph 7 of G.O., No. 729, Revenue, dated 27th July 1887, communicated in Board's Proceedings, No. 331, dated 3rd August 1887. Proposals for its revision have been made from time to time, but up to date none have been found satisfactory. As may be expected, the number of trees tapped by shops of each class is by no means uniform. Shops of the first class tap anything from 64 to 508, of the second class from 50 to 348, of the third class from 55 to 278, of the fourth class from 51 to 138, and of the fifth class from 35 to 100.

Paragraph 1 (2).—The following statement shows the shops sold by auction since that procedure was sanctioned and the amount fetched by them:—

Consecutive number.	Shop number.	Locality.	Amount for which the shop was sold.	
		1896.	RS.	
1	3	New Washermanpet	205	} Town shops.
2	37	Old do.	435	
3	59	Old do.	405	
4	116	Perambur	1,100	
5	123	Purasawalkam	430	
6	262	Mylapur	375	} Taluk shops.
7	275	Otary	500	
8	438	Kodungur	195	
9	455	Eranavur	325	
10	464	Tiruvatheeyur	160	
		1896.—Nil.		
		1897.		
		One shop put up but no bids offered.		

Paragraph 1 (3).—The selling price of toddy in Madras is from 6 to 10½ annas per gallon for cocoanut, 5 to 9 annas per gallon for palmyrah, and 4 to 6 annas per gallon for date. It varies according to the situation of the shop.

3. *Paragraph 2.*—This is apparently based on Board's Proceedings, No. 109, dated 14th May 1887, and paragraph 3 of G.O., No. 729, Revenue, dated 27th July 1887. I respectfully beg to submit that the statement made in the papers above quoted and repeated in the Board's Proceedings under reply that "as the law stands at present the sale of distrained property cannot be conducted by any one except the Tahsildar or some public officer deputed by him for the purpose" is incorrect. Act VII of 1839 confers the power to sell distrained property upon all Tahsildars, but there is nothing in it, as I read it, to prevent other officers having the same power conferred upon them. Act VI of 1867 clearly contemplates the conferring of this power upon other persons, and sections 6, 15, 18, 21, 26 and 27 entitle the Collector to confer it. Section 4, it is true, speaks of an officer "duly empowered" and not of one "empowered by the Collector". But it is evident that an officer empowered by the Collector is intended since such an officer is entitled under section 26 to hold sales of land and there can therefore be no possible objection to his holding sales of moveables. If the Board concurs in this view I can confer the necessary powers on the Inspector by a notification in the Gazette. But if it considers a special authorization necessary under section 4, I would request that steps may be taken to obtain it.

4. *Paragraph 3.*—If the classification proposed by the Board were adopted, *viz.*, a fee of As. 8 per tree tapped, the amount of revenue to be derived would be Rs. 51,550, which involves a loss of Rs. 16,825, as the present revenue from license fees amounts to Rs. 68,375. I would therefore propose to raise the fee to As. 12 per tree. I enclose a statement furnishing details of the shops as at present classified and the license-fees paid by each and what they would pay if the rate now proposed of As. 12 be adopted. Under the latter arrangement it will be observed that an increase of Rs. 10,075 under license fees may be looked for. I would therefore ask the Board to formally sanction the adoption of this scale.

Resolution.—No. 256, dated 1st July 1897.

The foregoing papers relate to the Central Division Deputy Commissioner's proposals for the administration of the toddy revenue in the Madras Town Circle for the lease commencing from the 1st October next.

2. The main questions to be considered are the further enhancement of the rates of tree-tax prevailing in the circle and the reclassification of the toddy shops in it.

3. The rates of tree-tax, which were Rs. 3 and Rs. 4-8-0 per half-year for cocoanut and sago palms, respectively, and Rs. 2 per annum for palmyra or date palms, were raised by 25 per cent., *viz.*, to Rs. 3-12-0 and Rs. 5-10-0 per half-year for cocoanut and sago palms, respectively, and Rs. 2-8-0 per annum for palmyra or date palms, from 1st October 1896. The latter rates are already about 66 per cent. higher than those obtaining in the neighbouring taluks. The Deputy Commissioner, Central Division, considers that any further advance at present on these rates is inadvisable. The Board concurs in his opinion.

4. With regard to the reclassification of shops, the Deputy Commissioner reports that, owing to the fall in the number of trees marked which has followed the increase in the tree-tax and rendered comparison with the results of previous years difficult, and to the existence of a condition in the shop license permitting purchase of toddy from other shops, an exact reclassification is not possible. He, however, recommends (a) the abolition of the third class for shops in the town; (b) the raising of the fifth class shops in the Saidapet taluk to the fourth class; and (c) the closing of the temporary palmyra toddy shops.

5. When the tree-tax system was first introduced into the Town of Madras in 1887, the classification of the toddy shops was based on that prevailing under the "dowle" system and the license fees were fixed at Rs. 100, 75, 50 and 25 per annum, which were raised in October 1890 to Rs. 200, 150, 100 and 50, while the classes of many of the shops were raised at the same time. In October 1893 an additional class was

formed in the Saidapet taluk paying a fee of Rs. 25 per annum with a view to encourage shopkeepers whose interests were prejudicially affected by the changes made in October 1890.

Since then the circumstances of individual shops have altered to an enormous extent as will be seen from the varying amounts of tree-tax paid by shops of the different classes as noted below:—

Class.	Number of shops in 1896-97.	Minimum tree-tax paid by a shop of each class.	Maximum tree-tax paid by a shop of each class.	Average tree-tax paid by a shop of each class.
I	187	Rs. 300 0 0	Rs. 4,240 0 0	Rs. 1,571 0 0
II	154	287 8 0	2,287 8 0	1,069 0 0
III	45	165 0 0	2,085 0 0	650 0 0
IV	54	152 8 0	1,162 8 0	560 0 0
V	19	181 4 0	770 0 0	382 0 0

It is obvious that, if a shop tapping 300 trees can pay a license-fee of Rs. 200, that fee is altogether insufficient, not only for the best shops in the class but even for those which are only average. A reclassification therefore seems to be urgently called for, while an addition to the number of classes is advisable. The only satisfactory basis the Board can at present suggest for such a redistribution is the amount of tree-tax contributed by each shopkeeper during the current lease. Acting upon this principle it would suggest the following method of reclassification.

The total number of permanent shops opened during the current lease is 459, against 461 in the previous lease, and the total license-fees due amount to Rs. 68,125 against Rs. 68,375 for the lease 1895-96. The total amount of tree-tax due on trees applied for during the first eight months of the current lease is Rs. 5,26,186 against Rs. 4,75,230 for the whole of the previous lease. It will be seen from the foregoing figures that for the lease 1895-96, for every rupee of tree-tax levied, about As. 2-3 has been collected in the shape of license-fees. Estimating the tree-tax due on trees likely to be applied for during the last four months of the current lease at Rs. 4,000 or thereabouts, the total tree-tax due on trees applied for in the circle for the full lease would amount in round figures to Rs. 5,20,000, and the proportion of license-fee to tree-tax will be 1 to 8, or 2 annas to each rupee of tax. The Board proposes to reclassify the shops on this basis, arranging them of course in suitable classes. For the following lease the advantages of the site occupied by each shop and the rates at which toddy is usually sold in it might also be taken into consideration in fixing the license-fees, and a shop occupying a first-class site and dealing with well-to-do consumers for instance might be called on to pay As. 6 per tree, while one on first-class site in a poor locality would pay As. 4. It is only by some such system that the value of individual shops can be differentiated. The auction system is inapplicable owing to the objections invariably raised to any attempt to shift a shop to an adjacent site within the sanctioned limits, which would allow the owner of the existing shop to buy it on his own terms as no one would dare to compete without knowing where he would be able to locate his business if successful.

6. The fees for the existing five classes are Rs. 200, 150, 100, 50 and 25. The Deputy Commissioner recommends that the last class may be abolished and the shops of that class raised to the fourth class on a license-fee of Rs. 50. The Deputy Commissioner's proposal may be accepted and Rs. 50 fixed as the fee for the lowest class as Rs. 25 is objectionably low. Under the method of classification proposed in the preceding paragraph, the proposal may be given effect to by fixing the amount of tree-tax for the lowest class at Rs. 400 and under and the license-fee at Rs. 50, and raising the license-fee by Rs. 50 for each Rs. 400 of tree-tax paid in addition. By applying this principle to the tree-tax shown in column 10 against each shop in the detailed statement of the number of trees of each kind licensed for each shop, &c., herewith forwarded, the 459 shops opened for the current lease would be divided into the following classes:—

	Fee.	Number of shops.	Total fees.
Class A paying a tree-tax of Rs. 400 and under	Rs. 50	42	Rs. 2,100
Do. B do. from Rs. 401 to 800	100	119	11,900
Do. C do. from Rs. 801 to 1,200	150	114	17,100
Do. D do. from Rs. 1,201 to 1,600	200	80	16,000
Do. E do. from Rs. 1,601 to 2,000	250	56	14,000
Do. F do. from Rs. 2,001 to 2,400	300	33	9,900
Do. G do. from Rs. 2,401 to 2,800	350	9	3,150
Do. H do. from Rs. 2,801 to 3,200	400	6	2,000
Do. I do. from Rs. 3,201 to 3,600	450	..	..
Do. J do. from Rs. 3,601 to 4,000	500	..	..
Do. K do. from Rs. 4,001 to 4,400	550	1	550
Total	..	459	76,700

The total fees under the proposed arrangement would exceed the fees for the current lease by about Rs. 8,000, but a margin had better be allowed for a possible reduction in the number of trees to be applied for by shopkeepers. The fees due for the next lease under the proposed classification may therefore be expected to be as nearly as possible the same as for the current year, or a trifle more.

7. The Deputy Commissioner's suggestions (a) and (b) referred to in paragraph 4 *supra* are merged in the foregoing proposals and do not require further consideration.

8. The Board approves of his proposal (c) to abolish the temporary shops which were at first established for the sale of palmyra toddy in the town, but are no longer necessary as palmyra toddy can now be sold in all shops in the town.

9. The other proposals submitted by the Deputy Commissioner are in regard to verbal alterations in the conditions of the license and have the general approval of the Board, except the alteration in condition 9 and the addition of a condition for prohibiting transfers. As regards condition 9 it is observed that, under the proposed system, the owner of a shop which sells toddy wholesale to other shopkeepers will recoup himself for the enhanced license-fees by making an additional charge on his wholesale customers. Nor does the Board consider it worth while to interfere with the "labachattu" system at present. Such transfers cannot do much harm, and on the other hand furnish much valuable information as to the values of shops. It was an examination of the terms of some of them that convinced the Board of the necessity for immediate steps being taken to secure some share of the differential value of individual shops as proposed above.

10. The Deputy Commissioner also requests that the Inspector, Madras Town Circle, may be vested with the powers of a Tahsildar to distrain and sell property belonging to defaulters. The Board, however, observes that no action seems called for in respect of this. The Deputy Commissioner can confer all the powers that are necessary on him under Act VI of 1867.

(True Copies and Extract.)

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

To the Secretary to Government, Revenue Department
(with one enclosure, in original, to be returned).
Deputy Commissioner, Salt, Abkari and Customs Department, Central Division.
Copy to the Inspector, Madras Town Circle.

8

No. 654, REVENUE, 30TH JULY 1897.

ORDER—No. 654, Revenue, dated 30th July 1897.

Separate Revenue, No. 67.

The Board's proposals for the management of the toddy revenue of the Madras Town Circle from 1st October 1897 are approved with the remark that the temporary shops may be continued seeing that they are harmless and bring in a small revenue.

(True Extract.)

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

To the Board of Revenue (Separate Revenue),
with one enclosure.

Erd. Shaik Karim.

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