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1897.

Board of Revenue

(Separate Revenue).

MADRAS.

Printed July *th.*

Proceedings, No. 287, 19th July 1897.

Q. 659 Russ
31-7-97

JULY.

Submitting to Government, for approval and publication in the *Fort St. George Gazette*, two draft notifications, one relating to the introduction of the Madras Abkari Act, I of 1886, into 26 villages of the Golconda Agency in the Vizagapatam district and the other prescribing rules for the tapping of toddy-producing trees in tree-tax areas and for the drawing of toddy therefrom from the 1st October 1897.

condition to that effect in the tree-
submitted to Government for approval and publication in the *Port St. George Gazette*.

2 BOARD OF REVENUE (SEPARATE REVENUE), No. 287, 19TH JULY 1897.

PROCEEDINGS OF THE BOARD OF REVENUE (SEPARATE REVENUE).

RESOLUTION—No. 287, dated 19th July 1897.

With reference to the papers noted in the margin, the Board begs to submit two draft notifications, one relating to the introduction of the Madras Abkari Act, I of 1886, into 26 villages of the Golconda Agency of the Vizagapatam district and the other prescribing rules for the issue of licenses for the tapping of toddy-producing trees in tree-tax areas and for the drawing of toddy therefrom from the 1st October next.

2. The concluding portions of Rules 1, 7 and 10 of the second notification as published last year have been omitted as no exclusive privilege of manufacturing and supplying toddy by wholesale and selling it by retail is recognized apart from that referred to in clause (e) of Rule 1. The exception in Rule 2 regarding Court-fee stamps of the value of one anna being affixed to applications for tree-tapping licenses is made with reference to the notification of the Government of India, Finance and Commerce Department, communicated with G.O., Mis. No. 3433, dated 7th July 1897, while the addition to Rule 6 has been made in accordance with Board's Proceedings, No. 278, dated 10th July 1897, a copy of which is herewith forwarded. The other alterations made have reference to the changes ordered for the next lease.

3. It is requested that Government will be pleased to approve of the notifications and have them published in three successive issues of the *Fort St. George Gazette*.

(True Extract.)

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

(True Copy.)

K. S. Brodie
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with drafts of two notifications and with a copy
of Board's Proceedings, No. 278, dated 10th July 1897.

NOTIFICATIONS.

In exercise of the powers conferred by section 1 of the Madras Abkari Act, I of 1886, His Excellency the Governor in Council is pleased to direct that the whole of the said Act shall come into force in the undermentioned 26 villages in the Golconda Agency of the Vizagapatam district from and after the date on which the provisions of section 69 of the Act, as to the publication of this notification, have been complied with:—

BOARD OF REVENUE (SEPARATE REVENUE), No. 287, 19TH JULY 1897. 3

Golconda Agency.

- | | |
|-------------------------------|----------------------------------|
| 1. Peda Jaggampeta. | 14. Chammachinta. |
| 2. Dharmavaram. | 15. Ghantavari Kottagudem. |
| 3. Kottagudem. | 16. Valasurajupadu. |
| 4. Sarababhupalapatnam. | 17. Padi. |
| 5. Gunupudi. | 18. Konkasingi. |
| 6. Golugondapeta. | 19. Kumarapuram. |
| 7. Vedurupalli. | 20. Chidikada. |
| 8. Krishnapuram Agraharam. | 21. Krishnadevipeta. |
| 9. Kodavatipudi. | 22. Lakshmipuram. |
| 10. Gummidigonda. | 23. Kondagokira. |
| 11. Suradapalli. | 24. Sarabhupati Agraharam. |
| 12. Kaluva vodu Sarabhavaram. | 25. Ramachandrapuram Agraharam. |
| 13. Pottinagandharapalem. | 26. Ratnampeta of Antada muttah. |

Under section 24 of the Madras Abkari Act, 1886, and in exercise of all other powers enabling him in this behalf, His Excellency the Governor in Council is pleased to prescribe the following rules for the issue, &c., of licenses under section 12 of the said Act for the tapping of toddy-producing trees and for the drawing of toddy therefrom to have effect from the 1st day of October 1897 in the whole Presidency except the following areas:—

- (1) The whole of the Agency tracts of the Ganjam district.
(2) The whole of the Agency tracts of the Vizagapatam district with the exception of the following villages:—

Salur Agency.

1. Cadivalasa.
2. Jellidivalasa.

Pottangi Agency.

3. Padalavalasa.
4. Velaguvalasa.

Golconda Agency.

5. Peda Jaggampeta.
6. Dharmavaram.
7. Kottagudem.
8. Sarababhupalapatnam.
9. Gunupudi.
10. Golugondapeta.
11. Vedurupalli.
12. Krishnapuram Agraharam.

Golconda Agency—cont.

13. Kodavatipudi.
14. Gummidigonda.
15. Suradapalli.
16. Kaluvodu Sarabhavaram.
17. Pottinagandharapalem.
18. Chammachinta.
19. Ghantavari Kottagudem.
20. Valasurajupadu.
21. Padi.
22. Konkasingi.
23. Kumarapuram.
24. Chidikada.
25. Krishnadevipeta.
26. Lakshmipuram.
27. Kondagokira.
28. Sarabhupati Agraharam.
29. Ramachandrapuram Agraharam.
30. Ratnampeta of Antada Muttah.

- (3) The whole of the Agency tracts of the Godavari district except the following villages:—

Chodavaram Agency Division.

1. Peda Bhimpalli.
2. Ramachandrapuram.
3. Purusbottapatnam.
4. Indukurupeta.

Yellavaram Agency Division.

5. Nellipudi.
6. Molleru.

Polavaram Agency Division.

7. Ballipadu.
8. Venkatayapalem.
9. Churukumilli.
10. Jagannadhapuram.
11. Pochavaram (with its hamlets).
12. Tupakulagudem.
13. Taduvaya.

- (4) The Nilgiris.

Polavaram Agency Division—cont.

14. Parimpudi.
15. Ragulapalli.
16. Ayyavari Polavaram.
17. Polavaram.
18. Pattisam.
19. Gutala (with six hamlets).
20. Saggonda.
21. Dondapudi.
22. Palacherla Rajavaram.
23. Srinivasapuram.
24. Pallipudi.
25. Ramanujapuram.
26. Kristnapuram.
27. Tadipudi.
28. Bayyanagudem (with hamlets).
29. Saripalli.
30. Jangareddigudem.
31. Gangolu (with hamlets).

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4 BOARD OF REVENUE (SEPARATE REVENUE), No. 287, 19TH JULY 1897.

(5) The Wynad taluk, Anjengo, Targaheri, the seventeen outlying pattams of British Cochin and the Attapadi valley of the Malabar district.

Tree-tapping licenses shall be issued on the application—

(a) of licensed toddy shopkeepers in areas in which the toddy shops are sold by auction or licensed separately;

(b) of persons having the exclusive privilege of the manufacture and supply of country spirits in the Chirakkal, Kottayam, Kurumbranat, Calicut, Ernad, Welavanad, Palghat and Ponnani taluks of the Malabar district and in the Mangalore and Uppinangadi taluks and the Kasaragod taluk (except the Hoedrug and Kasaragod still areas) of the South Canara district;

(c) of persons having the exclusive privilege of the manufacture and supply of country spirits in the Peddapuram taluk and the Cocanada, Pithapuram and Tuni divisions of the Godavari district, and in the manufacturing areas of the South Canara district, and that of manufacture and vend of country spirits in the remaining tracts of the Godavari district, in the Munagala and Lingagiri Zemindaris of the Kistna district and in British Cochin;

(d) of tappers on their own application in the South Canara district, provided it is accompanied by an application for permit for the transport of the toddy drawn to some particular shop, still or distillery, and that the latter application is countersigned or acknowledged to be correct by the shopkeeper or still area renter or distiller to whose shop, still or distillery the toddy is to be taken;

(e) of persons having the exclusive privilege of manufacture and vend of toddy in the Godavari district;

(f) of tree-owners for not more than five trees for the drawing of toddy required for domestic consumption, but not for sale; and

(g) of toddy shopkeepers or renters in the Mysore territory desiring to obtain toddy from trees growing in British territory.

In cases (a), (b), (c), (e), (f) and (g) the licenses may be issued in the name of the applicant himself or of his nominees and in case (d) in the name of the applicants only.

2. Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Inspector of the Salt, Abkari and Customs Department in charge of the Circle. Forms may be obtained from the Salt, Abkari and Customs Inspectors and from all Tahsildars and Deputy Tahsildars. They must bear a court-fee stamp of one anna, except in the case of applications made by shopkeepers and tappers, and must contain the certificate of a Treasury, Sub-Treasury or Salt Treasury officer that the fees (or the first instalment thereof, as the case may be) due on account of the trees which it is desired to tap have been paid. In the town of Madras such fees or instalment thereof should be tendered with the application. Mysore renters and shopkeepers applying for trees in British territory shall pay the tree-tax into the Mysore Amaldar's Treasury and shall present before the British Tahsildar or Deputy Tahsildar concerned along with the application in Form T.T. 6, the receipt with the Amaldar's certificate at the foot to the effect that the applicant is a person entitled to take out a tree-tapping license in Mysore. The number of trees to be licensed will be calculated at the higher rate of tree tax in force on either side of the frontier if the rate is not the same on both sides.

Applications for tree-tapping licenses in the South Canara district should be countersigned by the owner of the trees intended to be marked in token of his consent.

3. Toddy shopkeepers in tracts adjoining the Mysore territory will also be allowed to tap trees in Mysore for the supply of toddy to their shops on payment of the whole of the tree-tax in one instalment into British Treasuries and subject to such restrictions regarding permits, &c., as may be prescribed in this behalf. The rate of tree-tax to be paid in such cases will invariably be the higher rate in force on either side of the frontier if the rate is not the same on both sides.

4. The Collector may also empower heads of villages to receive such fees and to grant receipts therefor, which must be produced with the application form to the Inspector.

5. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed to be tapped.

6. On receipt of an application, the Inspector will at once take steps for the marking of the trees by an officer superior in rank to a petty officer and for the issue of the license. Applicants for trees shall point out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so after reasonable notice the fees paid by them shall be liable to be forfeited at the Collector's discretion.

7. Collectors may, subject to the orders of the Commissioner of Salt, Abkari and Separate Revenue, from time to time prescribe the minimum number of trees for which licenses will be granted and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

8. No trees shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree, until the tree has been marked by the proper officer. But the preparation of the spathes for the drawing of toddy is permitted as soon as the fee (or the first instalment thereof, as the case may be) has been paid, a receipt has been obtained and the application in the prescribed form has been delivered to the Inspector.

9. For palmyra and date trees in the Presidency and for Dalasal (Arenga wightii) trees in South Canara, tree-tapping licenses shall be annual, that is, in force from 1st October or any subsequent date to the 30th September immediately following, and for cocoanut and sago trees, they shall be half-yearly, that is, in force from 1st October or any subsequent date to the 31st March immediately following, and from 1st April or any subsequent date to the 30th September immediately following.

10. The following shall be the fees payable on account of each tree for the tapping of which a license is applied for. No fee will, however, be levied from the contract supplier of the Malabar district referred to in clause (b), rule 1 *supra*, on account of trees for distillery use which will be marked tax free:—

BOARD OF REVENUE (SEPARATE REVENUE), No. 287, 19TH JULY 1897. 5

Kind of trees.	Rates of tree-tax per tree				For what period.
	In the South Canara district.	In the Madras Town Circle.	In the Godavari, Kistna, Nellore, Chingleput (except the Saidapet taluk included in the Madras Town Circle) South Arcot, Tanjore, Trichinopoly, Madura, Tinnevely and Salem districts and the North Arcot district except the Palmaner taluk and the Punganuru and Kangundi divisions and the Coimbatore district except the Kollegal taluk and the Tasavadi firka of the Satyamangalam taluk.	In the other tracts where the tree-tax system is in force.	
1	2	3	4	5	6
Cocoanut palms..	Rs. A. P. 1 0 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 9 above.
Sago palms ..	2 0 0	5 0 0	4 8 0	3 0 0	
Palmyra or date palms.	1 0 0	2 8 0	1 8 0	1 0 0	For the whole year as defined in rule 9 above.
Dalasal (Arenga wightii) palms.	0 8 0	..	..	..	

11. The fees payable on account of any license issued under these rules shall be payable in the following instalments, unless the Commissioner of Salt, Abkari and Separate Revenue shall otherwise direct:—

Period within which the license is applied for.	Proportion of tree-tax to be paid at the time of application for license.	Instalments by which the remainder is to be paid.
<i>In the case of half-yearly fees.</i>		
Between 1st October and 31st December and 1st April and 30th June in any year.	One-half ..	The other half to be paid in the following months of February and July respectively.
Between 1st January and 31st March and 1st July and 30th September in any year.	The whole ..	None.
<i>In the case of annual fees.</i>		
Between 1st October and 31st December in any year.	One-half ..	The other half to be paid in the following month of February.
Between 1st January to 30th April in any year.	Do. ..	The other half to be paid in the second month following the application for the license.
Between 1st May to 30th September in any year.	The whole ..	None.

12. Every instalment of tree-tax shall be paid on the first day of the month in which it falls due.

13. For the convenience of applicants, applications will be received, trees will be marked, and licenses will be issued during the fifteen days immediately preceding any annual or half-yearly period as defined in rule 9 to take effect from the commencement of such period, provided that no toddy shall be drawn except during the currency of such license.

14. All toddy drawn under the tree-tapping licenses granted in accordance with these rules shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to a distillery, still or a licensed toddy shop under a general transport permit, which will be granted gratis by the Inspector. In the South Canara district when a licensee desires to change the shop, still or distillery to which his toddy is to be taken, the permit will be amended on application and on prepayment of two annas in addition to the court fee stamp of the value of one anna to be affixed to the application. No toddy drawn under these rules shall be sold otherwise than to licensed distillers still area renters or shopkeeper except at a regularly licensed shop. Tree-tot sales or sales in the open are absolutely prohibited.

15. Between sunset and sunrise no toddy shall be kept by a person holding a license under these rules in the garden or field on which stand the trees which he is licensed to tap, except the freshly-drawn toddy contained in the pots attached to the spathes of the trees which he is licensed to tap; provided that the Commissioner of Salt, Abkari and Separate Revenue may, on sufficient cause being shown, relax the restriction in any local area.

* In the Madras Town Circle palmyra and date toddy may be drawn as early as 4 A.M.

Encl. P. Seetharam.

Approving the suggestion of the Deputy Commissioner, Central Division, to require applicants for trees to appear and point out their trees within a fixed period, and ordering the insertion of a condition to that effect in the tree-tapping license and in the tree-tax notification to be submitted to Government for approval and publication in the Fort St. George Gazette.

Notification

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following letter from G. W. BROWN, Esq., Assistant Commissioner of Salt, Abkari and Customs Revenue, Bellary Sub-division, to the Deputy Commissioner, Central Division, dated 13th June 1897, No. 1527 :—

I have the honour to bring to your notice a practice obtaining in this Sub-division which I consider ought to be discouraged or at least brought under control.

2. An applicant applies for, say, 50 trees for which he desires one license and transport permit. The latter would only be for $12\frac{1}{2}$ gallons calculating at the rate of $\frac{1}{2}$ a gallon a tree and assuming that half the total number marked, 25, are tapped daily. He, however, only utilises, say, 30 of the trees reserving the remaining 20 till the 30 have ceased to yield. He, however, possesses a permit for $12\frac{1}{2}$ gallons daily, whereas if it had been known that the applicant only intended to utilize this number of trees, the quantity for which the permit would have been granted would only have been $7\frac{1}{2}$ gallons. In other words, the applicant can transport $4\frac{1}{2}$ gallons of illicit toddy (if he can get it) under cover of his permit.

3. I consider therefore that the applicant should be required to declare at the time he presents his application, how many of the trees applied for he intends to tap at once, and how many he intends to hold in reserve. Transport permits would then be prepared accordingly.

4. If this proposal meets with approval a condition will have to be inserted in the notification for the coming sales.

Endorsement thereon of the Deputy Commissioner of Salt, Abkari and Customs Department, Central Division, dated 20th June 1897, No. 3346.

Copy submitted to the Board for orders.

2. In the opinion of the undersigned it is desirable since the practice referred to by the Assistant Commissioner, Bellary Sub-division, is by no means uncommon, that a condition in accordance with his suggestion be inserted in the notifications for the ensuing toddy sales.

3. Instances have also occurred in which applicants for trees do not desire all their trees to be marked at once, either because they have not selected trees, or from some other cause. It seems desirable that a condition be also inserted in the forthcoming notification rendering it obligatory on applicants to appear and point out their trees within a fixed period, failing which they should be liable to the forfeiture of the fees.

RESOLUTION—No. 278, dated 10th July 1897.

The Assistant Commissioner's proposal is impracticable. It is not possible to effectively control illicit tapping by means of transport permits when such considerable quantities as are known to be common, take place in the yield of trees.

2. The Deputy Commissioner's suggestion in paragraph 3 of his endorsement is a good one and has the approval of the Board. The following will be inserted at the end of rule 5 of the tree-tax rules to be submitted to Government for approval and publication in the *Fort St. George Gazette* and in the tree-tapping license, Form T.T. 10:—

"Applicants for trees shall point out to the marking officer when required by the latter to do so the trees applied for by them. Should they fail to do so after reasonable notice, the fees paid by them shall be liable to be forfeited at the Collector's discretion."

(True Copy and Extract.)

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

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Deputy Commissioner, Central Division.
Copy to the other Deputy Commissioners and Assistant Commissioners.
" all Collectors.
" the Inspector, Madras Town Circle.

Exd. A. F. Eccleston.

4. S. d. babhuputapattana

Notification

Cotacamund, P.O. July - 31 - 1897

No. In exercise of the powers conferred by Section 1 of the Madras Abkari Act I of 1886, His Excellency the Governor in Council is pleased to direct that the whole of the Said Act shall come into force in the undermentioned villages in the Golconda Agency of the Vizagapatam district from and after the date on which the provisions of Section 69 of the Act, as to the publication of this notification have been complied with.

Golconda Agency

1. Peda Jaggamma peta
2. Dharmavararam
3. Kottagudem
4. Sarababhusula paduam

6. *Golugondapeta*
7. *Vedurupalli*
8. *Krishnapuram Agraharam*
9. *Koduvati pudi*
10. *Gummidi gonda*
11. *Suradapalli*
12. *Kaluvu Vaddu Sarabhararam*
13. *Pottinagandhara paleu*
14. *Channachinta*
15. *Ghantavari Kottagudem*
16. *Valasurajupadu*
17. *Padi*
18. *Konkasengi*
19. *Humarapuram*
20. *Chidikada*
21. *Krishnadevipeta*
22. *Lakshimpuram*
23. *Kondagokira*
24. *Sarabhapati Agraharam*
25. *Ramachandrapuram Agraharam*
26. *Ratnaupeta of Antada Muttah*

Q.B. 659 B.C. 1896.
31-7-97

Assistant Secretary

*Press
 Name
 of this
 office
 29*

NOTIFICATION.
Ootacamund, July 31, 1897
Ootacamund, July 24, 1896.

No. 868.—Under section 24 of the Madras Abkari Act, 1886, and in exercise of all other powers enabling him in this behalf, His Excellency the Governor in Council is pleased to prescribe the following rules for the issue, &c., of licenses under section 12 of the said Act for the tapping of toddy-producing trees and for the drawing of toddy therefrom to have effect in the following local areas from the 1st day of October 1896:—7/

(1) The whole of the ordinary tracts of the Ganjam district.

(2) The whole of the ordinary tracts of the Vizagapatam district and the following villages of in the Agency tracts—of the last two districts:—

<i>Vizagapatam district</i>	
<i>Salur Agency</i>	<i>Golconda Agency continued.</i>
1. <i>Golconda</i>	24. <i>Chidikada</i>
2. <i>Gellidivalasa</i>	25. <i>Krishnadevipeta</i>
<i>Pottangi Agency</i>	26. <i>Lakshimpuram</i>
3. <i>Padalavalasa</i>	27. <i>Kondagokira</i>
4. <i>Velagavalasa</i>	28. <i>Sarabhapati Agraharam</i>
<i>Golconda Agency</i>	29. <i>Ramachandrapuram Agraharam</i>
5. <i>Peda Jagannapeta</i>	30. <i>Ratnaupeta of Antada Muttah</i>
6. <i>Sharmavararam</i>	
7. <i>Kottagudem</i>	
8. <i>Sarabhapalapatnam</i>	
9. <i>Gummapadi</i>	
10. <i>Golugondapeta</i>	
11. <i>Vedurupalle</i>	
12. <i>Krishnapuram Agraharam</i>	
13. <i>Koduvati pudi</i>	
14. <i>Gummidi gonda</i>	
15. <i>Suradapalle</i>	
16. <i>Kaluvu vaddu Sarabhararam</i>	
17. <i>Pottinagandhara paleu</i>	
18. <i>Channachinta</i>	
19. <i>Ghantavari Kottagudem</i>	
20. <i>Valasurajupadu</i>	
21. <i>Padi</i>	
22. <i>Konkasengi</i>	
23. <i>Humarapuram</i>	

licensed separately; having manufacture and under the contract

(b) of the persons to whom the exclusive privilege of the supply of country spirits in the Chirakkal, Kottayam, Kurumbranat, Calicut, Ernad, Walavanad, Palghat and Ponnani taluks of the Malabar and in the Mangalore and Uppinangadi taluks and the Kasaragod taluk (except the Hosdurg and Kasaragod still areas) of South Canara has been granted; district

(c) of the persons having the exclusive right of manufacture and vend of country spirits in British Cochin and that of manufacture and supply in the Cocanada town farm of Godavari and in the manufacturing areas of South Canara

In the portion of the South Canara district not specified in clause (b) supra

(d) of tappers on their own application in the South Canara district, provided it is accompanied by an application for permit for the transport of the toddy drawn to some particular shop or distillery, and that the latter application is countersigned or acknowledged to be correct by the shopkeeper or distiller to whose shop or distillery the toddy is to be taken;

(e) of persons having the right of manufacture and vend of country spirits or toddy in the Godavari and of manufacture and vend of country spirits in the Munagala and Lingagiri zemindaris in the Nandigama taluk of Kistna;

(X) of tree-owners for not more than five trees for the drawing of toddy required for domestic consumption, but not for sale.

In cases (a), (b), (c), (e) and (f), the licenses may be issued in the name of the applicant himself or of his nominees and in case (d) in the name of the applicants only. If the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail in any area should be granted to any person, tree-tapping licenses will be issued only on the application of such grantees.

2. Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Inspector of the Salt, Abkari and Customs Department in charge of the Circle. Forms may be obtained from the Salt, Abkari and Customs Inspectors and from all Tahsildars and Deputy Tahsildars in the above-mentioned local areas. They must bear a court-fee stamp of one anna and must contain the certificate of a Treasury or Sub-Treasury officer that the fees (or the first instalment thereof, as the case may be) due on account of the trees which it is desired to tap have been paid. In the town of Malas such fees or instalment thereof should be tendered with the application.

Applications for tree-tapping licenses in the South Canara district should be countersigned by the owner of the trees intended to be marked in token of his consent.

3. The Collector may also empower heads of villages to receive such fees and to grant receipts therefor, which must be produced with the application form to the Inspector.

4. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed in such licenses to be tapped.

5. On receipt of an application, the Inspector will at once take steps for the marking of the trees by an officer superior in rank to a petty officer and for the issue of the license.

6. Collectors may, subject to the orders of the Commissioner of Salt, Abkari and Separate Revenue, from time to time prescribe the minimum number of trees for which licenses will be granted and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

7. No trees shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree, until the tree has been marked by the proper officer. But the preparation of the spathes for the drawing of toddy is permitted as soon as the fee (or the first instalment thereof, as the case may be) has been paid, a receipt has been obtained and the application in the prescribed form has been delivered to the Inspector; or when the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail has been granted on written authority obtained by the tapper from the grantee, provided that such written authority shall not be so granted before an application for the issue of a license in the name of the tapper has been delivered to the Inspector.

8. For palmyra and date trees, tree-tapping licenses shall be annual, that is, in force from 1st October or any subsequent date to the 30th September immediately following, and for coconut and sago trees, they shall be half-yearly, that is, in force from 1st October or any subsequent date to the 31st March immediately following, and from 1st April or any subsequent date to the 30th September immediately following.

9. The following shall be the fees payable on account of each tree, for the tapping of which a license is applied for. No fee will, however, be levied from the contract supplier of the Malabar district referred to in clause (b), rule 1 *supra*, on account of trees for distillery use which will be marked tax free:—

Kind of trees.	Rates of tree-tax per tree				For what period.
	In the South Canara district.	In the Madras Town Circle.	In the Godavari, Kistna, Chingleput, South Arcot, Tanjore, Trichinopoly, Tirunelveli and Salem districts and the North Arcot district except the Palmanur taluk and the Punganur and Kangundi divisions and the Tirunelveli district except the portion of the Rammet and Sivagangai zemindaris in which the T.T. system was introduced from 1st October 1896.	In the other tracts named in the preamble to these rules.	
1	2	3	4	5	6
Cocoanut palms	Rs. A. P. 5 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.
Sago palms	Rs. A. P. 5 12 0	Rs. A. P. 5 10 0	Rs. A. P. 4 8 0	Rs. A. P. 3 0 0	
Palmyra or date palms.	Rs. A. P. 5 12 0	Rs. A. P. 2 8 0	Rs. A. P. 1 8 0	Rs. A. P. 1 0 0	

10. The fees payable on account of any license issued under these rules shall be payable in the following instalments, unless the Commissioner of Salt, Abkari and Separate Revenue shall otherwise direct. Provided that, if the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail shall have been granted to any person under the orders of Government,

ment, the instalments by which such fees shall be payable shall be regulated by the conditions of such grant:—

Period within which the license is applied for.	Proportion of tree-tax to be paid at the time of application for license.	Instalments by which the remainder is to be paid.
<i>In the case of half-yearly fees.</i>		
Between 1st October and 31st December and 1st April and 30th June in any year.	One-half	The other half to be paid in the following months of February and July, respectively. None.
Between 1st January and 31st March and 1st July and 30th September in any year.	The whole	
<i>In the case of annual fees.</i>		
Between 1st October and 31st December in any year.	One-half	The other half to be paid in the following month of February. The other half to be paid in the second month following the application for the license. None.
Between 1st January to 30th April in any year.	One-half	
Between 1st May to 30th September in any year.	The whole	

11. Every instalment of tree-tax shall be paid on the first day of the month in which it falls due. 12. For the convenience of applicants, applications will be received, trees will be marked, and licenses will be issued during the fifteen days immediately preceding any annual or half-yearly period as defined in rule 8, to take effect from the commencement of such period, provided that no toddy shall be drawn except during the currency of such license.

13. All toddy drawn under the tree-tapping licenses granted in accordance with these rules shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to a distillery, or a licensed toddy shop under a general transport permit, which will be granted gratis by the Inspector. In the South Canara district when a licensee desires to change the shop, or distillery to which his toddy is to be taken, the permit will be amended on application and on prepayment of two annas in addition to the court-fee stamp of the value of one anna to be affixed to the application. No toddy drawn under these rules shall be sold otherwise than to licensed distillers or shopkeepers, except at a regularly licensed shop. Tree-foot sales or sales in the open are absolutely prohibited.

14. Between sunset and sunrise no toddy shall be kept by a person holding a license under these rules in the garden or field on which stand the trees which he is licensed to tap, except the freshly drawn toddy contained in the pots attached to the spathes of the trees which he is licensed to tap; provided that the Commissioner of Salt, Abkari and Separate Revenue may, on sufficient cause being shown, relax the restriction in any local area.

* In the Madras Town Circle palmyra and date toddy may be drawn as early as 4 A.M.

My one renters and shopkeepers applying for trees in British territory shall pay the tree tax into the Mysore Amildars' Treasury and shall present before the British Tahsildar or Deputy Tahsildar concerned along with the application in form T.T. 6 the receipt with the Amildars' certificate at the foot to the effect that the applicant is a person entitled to take out a tree-tapping license in Mysore. The number of trees to be licensed will be calculated at the higher rate of tree tax in force on either side of the frontier if the rate is not the same on both sides.

3. Toddy shopkeepers in tracts adjoining the Mysore territory will also be allowed to tap trees in Mysore for the supply of toddy to their shops on payment of the whole of the tree tax in one instalment into British Treasuries and subject to such restrictions regarding permits as may be prescribed in this behalf. The rate of tree tax to be paid in such cases will invariably be the higher rate in force on either side of the frontier if the rate is not the same on both sides.

applicants for trees shall point out to the marking officer, when required by the latter to do so the trees applied for by them. Should they fail to do so after reasonable notice, the fees paid by them shall be liable to be forfeited at the Collector's discretion.

1896-97.

Government notification regarding the
Tree-tapping rules.

NOTIFICATION.

Ootacamund, July 31, 1897.

No. 360.—In exercise of the powers conferred by section 1 of the Madras Abkari Act I of 1886, His Excellency the Governor in Council is pleased to direct that the whole of the said Act shall come into force in the undermentioned 26 villages in the Golconda Agency of the Vizagapatam district from and after the date on which the provisions of section 69 of the Act, as to the publication of this notification, have been complied with—

Golconda Agency.

- | | |
|--------------------------------|----------------------------------|
| 1. Peda Jaggammampeta. | 14. Chammachinta. |
| 2. Dharmavaram. | 15. Ghantavari Kottagudem. |
| 3. Kottagudem. | 16. Valusurajupadu. |
| 4. Sarababhupulapatnam. | 17. Padi. |
| 5. Gunupadi. | 18. Konkasingi. |
| 6. Golugondapeta. | 19. Kumarapuram. |
| 7. Vedurupalli. | 20. Chidikada. |
| 8. Krishnapuram Agraharam. | 21. Krishnadevipeta. |
| 9. Koduvatipudi. | 22. Lakshmipuram. |
| 10. Gummidigonda. | 23. Kondagokira. |
| 11. Suradapalli. | 24. Sarabhupati Agraharam. |
| 12. Kaluva Vaddu Sarabhavaram. | 25. Ramachandrapuram Agraharam. |
| 13. Pottinagandharapalem. | 26. Ratnampeta of Antada Muttah. |

No. 361.—Under section 24 of the Madras Abkari Act, 1886, and in exercise of all other powers enabling him in this behalf, His Excellency the Governor in Council is pleased to prescribe the following rules for the issue, &c., of licenses under section 12 of the said Act for the tapping of toddy-producing trees and for the drawing of toddy therefrom to have effect in the following local areas from the 1st day of October 1897:—

(1) The whole of the ordinary tracts of the Ganjam, Vizagapatam and Godavari districts and the following villages in the Agency tracts of the last two districts:—

VIZAGAPATAM DISTRICT.

Salur Agency.

1. Gadivalasa.
2. Jellidivalasa.

Pottangi Agency.

3. Padalavalasa.
4. Velagavalasa.

Golconda Agency.

5. Peda Jaggammampeta.
6. Dharmavaram.
7. Kottagudem.
8. Sarababhupalapatnam.
9. Gunupadi.
10. Golugondapeta.
11. Vedurupalli.
12. Krishnapuram Agraharam.

Golconda Agency—cont.

13. Kodavatipudi.
14. Gummidigonda.
15. Suradapalli.
16. Kaluvavoddu Sarabhavaram.
17. Pottinagandharapalem.
18. Chammachinta.
19. Ghantavari Kottagudem.
20. Valasurajupadu.
21. Padi.
22. Konkasingi.
23. Kumarapuram.
24. Chidikada.
25. Krishnadevipeta.
26. Lakshmipuram.
27. Kondagollira.
28. Sarabhupati Agraharam.
29. Ramachandrapuram Agraharam.
30. Ratnampeta of Antada Muttah.

GODAVARI DISTRICT.

Chodavaram Agency Division.

1. Peda Bhimpalli.
2. Ramachendrapuram.
3. Purushottapatnam.
4. Indukurupeta.

Yellavaram Agency Division.

5. Nellipudi.
6. Molleru.

Polavaram Agency Division.

7. Ballipadu.
8. Venkatayapalem.
9. Cherukumilli.
10. Jagannadhapuram.
11. Pochavaram (with its hamlets).
12. Tupakulagudem.
13. Taduvaya.

Polavaram Agency Division—cont.

14. Parimpudi.
15. Ragulapalli.
16. Ayyavari Polavaram.
17. Polavaram.
18. Pattisam.
19. Gutala (with six hamlets).
20. Saggonda.
21. Dondapudi.
22. Palacherla Rajavaram.
23. Srinivasapuram.
24. Pallipudi.
25. Ramapuram.
26. K.
27.
28. Jayyanagudem (with hamlets).
29. Saripalli.
30. Jangareddigudem.
31. Gangolu (with hamlets).

(2) The rest of the Presidency with the exception of the Nilgiri district and the Wynaad taluk, Anjengo, Tangacheri, the seventeen outlying pattams of British Cochin and the Attapadi valley of the Malabar district.

Tree-tapping licenses shall be issued on the application—

(a) of licensed toddy shopkeepers in areas in which the toddy shops are sold by auction or licensed separately;

(b) of persons having the exclusive privilege of the manufacture and supply of country spirits under the contract distillery supply system, in the Chirakkal, Kottayam, Kurumbranat, Calicut, Ernad, Welavanad, Palghat and Ponnani taluks of the Malabar district and in the Mangalore and Uppinangadi taluks and the Kasaragod taluk (except the Hosdrug and Kasaragod manufacturing areas) of the South Canara district;

(c) of persons having the exclusive privilege of the manufacture and supply of country spirits under the renting system, in the manufacturing areas in the portion of the South Canara district, not specified in clause (b) *supra*.

(d) of persons having the exclusive privilege of the manufacture and vend of country spirits in the Godavari district in the Munagala and Lingagiri zamindaris of the Kistna district and British Cochin.

(e) of tappers on their own application in the South Canara district, provided it is accompanied by an application for permit for the transport of the toddy drawn to some particular shop, still or distillery, and that the latter application is countersigned or acknowledged to be correct by the shopkeeper or still-area renter or distiller to whose shop, still or distillery the toddy is to be taken;

(f) of persons having the exclusive privilege of manufacture and vend of toddy in the Godavari district;

(g) of tree-owners for not more than five trees for the drawing of toddy required for domestic consumption, but not for sale; and

(h) of toddy shopkeepers or renters in the Mysore territory desiring to obtain toddy from trees growing in British territory.

In cases (a), (b), (c), (d), (f), (g) and (h) the licenses may be issued in the name of the applicant himself or of his nominees and in case (e) in the name of the applicants only.

2. Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Inspector of the Salt, Abkari and Customs Department in charge of the Circle. Forms may be obtained from the Salt, Abkari and Customs Inspectors and from all Tahsildars and Deputy Tahsildars. They must bear a court-fee stamp of one anna, except in the case of applications made by shopkeepers and tappers, and must contain the certificate of a Treasury, Sub-Treasury or Salt Treasury officer that the fees (or the first instalment thereof, as the case may be) due on account of the trees which it is desired to tap have been paid. In the town of Madras such fees or instalment thereof should be tendered with the application. Mysore renters and shopkeepers applying for trees in British territory shall pay the tree-tax into the Mysore Amaldar's Treasury and shall present before the British Tahsildar or Deputy Tahsildar concerned along with the application in Form T.T. 6, the receipt with the Amaldar's certificate at the foot to the effect that the applicant is a person entitled to take out a tree-tapping license in Mysore. The number of trees to be licensed will be calculated at the higher rate of tree tax in force on either side of the frontier if the rate is not the same on both sides.

Applications for tree-tapping licenses in the South Canara district should be countersigned by the owner of the trees intended to be marked in token of his consent.

3. Toddy shopkeepers in tracts adjoining the Mysore territory will also be allowed to tap trees in Mysore for the supply of toddy to their shops on payment of the whole of the tree-tax in one instalment into British Treasuries and subject to such restrictions regarding permits, &c., as may be prescribed in this behalf. The rate of tree-tax to be paid in such cases will invariably be the higher rate in force on either side of the frontier if the rate is not the same on both sides.

4. The Collector may also empower heads of villages to receive such fees and to grant receipts therefor, which must be produced with the application form to the Inspector.

5. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed to be tapped.

6. On receipt of an application, the Inspector will at once take steps for the marking of the trees by an officer superior in rank to a petty officer and for the issue of the license. Applicants for trees shall print out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so after reasonable notice the fees paid by them shall be liable to be forfeited at the Collector's discretion.

7. Collectors may, subject to the orders of the Commissioner of Salt, Abkari and Separate Revenue, from time to time prescribe the minimum number of trees for which licenses will be granted and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

8. No trees shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree, until the tree has been marked by the proper officer. But the preparation of the spathes for the drawing of toddy is permitted as soon as the fee (or the first instalment thereof, as the case may be) has been paid, a receipt has been obtained and the application in the prescribed form has been delivered to the Inspector; or when the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail has been granted on written authority obtained by the tapper from the grantee, provided that such written authority shall not be so granted before an application for the issue of a license in the name of the tapper has been delivered to the Inspector.

9. For palmyra and date trees in the Presidency and for Dadasal (Arenga wightii) trees in South Canara, tree-tapping licenses shall be annual, that is, in force from 1st October or any subsequent date to the 30th September immediately following, and for cocoanut and sago trees, they shall be half-yearly, that is, in force from 1st October or any subsequent date to the 31st March immediately following, and from 1st April or any subsequent date to the 30th September immediately following.

10. The following shall be the fees payable on account of each tree for the tapping of which a license is applied for. No fee will, however, be levied from the contract supplier of the Malabar district referred to in clause (b), rule 1 *supra*, on account of trees for distillery use which will be marked tax free:—

Kind of trees.	Rates of tree-tax per tree				For what period.
	In the South Canara district.	In the Madras Town Circle.	In the Godavari, Kistna, Nellore, Chingleput (except the Maidapet taluk included in the Madras Town Circle) South Arcot, Tanjore, Trichinopoly, Madurai, Tinnevely and Salem districts and the North Arcot district except the Palmaner taluk and the Punganuru and Kangundi divisions and the Coimbatore district except the Kollegal taluk and the Talavadi firka of the Satyamangalam taluk.	In the other tracts where the tree-tax system is in force.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Cocoanut palms..	1 0 0	3 12 0	2 4 0	1 8 0	For each half year as defined in rule 9 above.
Sago palms ..	2 0 0	5 10 0	4 8 0	3 0 0	
Palmyra or date palms.	1 0 0	2 8 0	1 8 0	1 0 0	For the whole year as defined in rule 9 above.
Dadasal (Arenga wightii) palms.	0 8 0	..	..	..	

11. The fees payable on account of any license issued under these rules shall be payable in the following instalments, unless the Commissioner of Salt, Abkari and Separate Revenue shall otherwise direct. Provided that, if the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail shall have been granted to any person under the orders of Government, the instalments by which such fees shall be payable shall be regulated by the conditions of such grant:—

Period within which the license is applied for.	Proportion of tree-tax to be paid at the time of application for license.	Instalments by which the remainder is to be paid.
<i>In the case of half-yearly fees.</i>		
Between 1st October and 31st December and 1st April and 30th June in any year.	One-half	The other half to be paid in the following months of February and July respectively.
Between 1st January and 31st March and 1st July and 30th September in any year.	The whole	None.
<i>In the case of annual fees.</i>		
Between 1st October and 31st December in any year.	One-half	The other half to be paid in the following month of February.
Between 1st January to 30th April in any year.	Do.	The other half to be paid in the second month following the application for the license.
Between 1st May to 30th September in any year.	The whole	None.

12. Every instalment of tree-tax shall be paid on the first day of the month in which it falls due.

13. For the convenience of applicants, applications will be received, trees will be marked, and licenses will be issued during the fifteen days immediately preceding any annual or half-yearly period as defined in rule 9 to take effect from the commencement of such period, provided that no toddy shall be drawn except during the currency of such license.

14. All toddy drawn under the tree-tapping licenses granted in accordance with these rules shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to a distillery, still or a licensed toddy shop under a general transport permit, which will be granted gratis by the Inspector. In the South Canara district when a licensee desires to change the shop, still or distillery to which his toddy is to be taken, the permit will be amended on application and on prepayment of two annas in addition to the court fee stamp of the value of one anna to be affixed to the permit. No toddy drawn under these rules shall be sold otherwise than to licensed distillers still area renters or shopkeepers except at a regularly licensed shop. Tree-foot sales or sales in the open area absolutely prohibited.

15. Between sunset and sunrise no toddy shall be kept by a person holding a license under these rules in the garden or field on which stand the trees which he is licensed to tap, except the freshly drawn toddy contained in the pots attached to the spathes of the trees which he is licensed to tap; provided that the Commissioner of Salt, Abkari and Separate Revenue may, on sufficient cause being shown, relax the restriction in any local area.*

G. STOKES,
Ag. Secretary to Government.

* In the Madras Town Circle palmyra and date toddy may be drawn as early as 4 A.M.

NOTIFICATION.

Ootacamund, July 31, 1897.

No. 360.—In exercise of the powers conferred by section 1 of the Madras Abkari Act I of 1886, His Excellency the Governor in Council is pleased to direct that the whole of the said Act shall come into force in the undermentioned 26 villages in the Golconda Agency of the Vizagapatam district from and after the date on which the provisions of section 69 of the Act, as to the publication of this notification, have been complied with—

Golconda Agency.

- | | |
|--------------------------------|----------------------------------|
| 1. Peda Jaggampeta. | 14. Chammachinta. |
| 2. Dharmavaram. | 15. Ghantavari Kottagudem. |
| 3. Kottagudem. | 16. Valusurajupadu. |
| 4. Sarababhupulapatnam. | 17. Padi. |
| 5. Gunupadi. | 18. Konkasingi. |
| 6. Golugondapeta. | 19. Kumarapuram. |
| 7. Vedurupalli. | 20. Chidikada. |
| 8. Krishnapuram Agraharam. | 21. Krishnadevipeta. |
| 9. Koduvatipudi. | 22. Lakshmipuram. |
| 10. Gummidigonda. | 23. Kondagokira. |
| 11. Suradapalli. | 24. Sarabhupati Agraharam. |
| 12. Kaluva Vaddu Sarabhavaram. | 25. Ramachandrapuram Agraharam. |
| 13. Pottinagandharapalem. | 26. Ratnampeta of Antada Muttah. |

No. 361.—Under section 24 of the Madras Abkari Act, 1886, and in exercise of all other powers enabling him in this behalf, His Excellency the Governor in Council is pleased to prescribe the following rules for the issue, &c., of licenses under section 12 of the said Act for the tapping of toddy-producing trees and for the drawing of toddy therefrom to have effect in the following local areas from the 1st day of October 1897:—

(1) The whole of the ordinary tracts of the Ganjam, Vizagapatam and Godavari districts and the following villages in the Agency tracts of the last two districts:—

Salur Agency.

1. Gadivalasa.
2. Jellidivalasa.

Pottangi Agency.

3. Padalavalasa.
4. Velagavalasa.

Golconda Agency.

5. Peda Jaggampeta.
6. Dharmavaram.
7. Kottagudem.
8. Sarababhupulapatnam.
9. Gunupadi.
10. Golugondapeta.
11. Vedurupalli.
12. Krishnapuram Agraharam.

VIZAGAPATAM DISTRICT.

Golconda Agency—cont.

13. Kodavatipudi.
14. Gummidigonda.
15. Suradapalli.
16. Kaluvavoddu Sarabhavaram.
17. Pottinagandharapalem.
18. Chammachinta.
19. Ghantavari Kottagudem.
20. Valasurajupadu.
21. Padi.
22. Konkasingi.
23. Kumarapuram.
24. Chidikada.
25. Krishnadevipeta.
26. Lakshmipuram.
27. Kondagollira.
28. Sarabhupati Agraharam.
29. Ramachandrapuram Agraharam.
30. Ratnampeta of Antada Muttah.

GODAVARI DISTRICT.

Chodavaram Agency Division.

1. Peda Bhimpalli.
2. Ramachendrapuram.
3. Purusbottapatnam.
4. Injukurupeta.

Yellavaram Agency Division.

5. Nellipudi.
6. Molleru.

Polavaram Agency Division.

7. Ballipadu.
8. Venkatayapalem.
9. Cherukumilli.
10. Jagannadhapuram.
11. Pochavaram (with its hamlets).
12. Tupakulagudem.
13. Taduvaya.

Polavaram Agency Division—cont.

14. Parimpudi.
15. Ragulapalli.
16. Ayyavari Polavaram.
17. Polavaram.
18. Pattisam.
19. Gutala (with six hamlets).
20. Saggonda.
21. Dondapudi.
22. Palacherla Rajavaram.
23. Srinivasapuram.
24. Pallipudi.
25. Ramanujapuram.
26. Kristnapuram.
27. Tadipudi.
28. Bayyanagudem (with hamlets).
29. Saripalli.
30. Jangareddigudem.
31. Gangolu (with hamlets).

(2) The rest of the Presidency with the exception of the Nilgiri district and the Wynaad taluk, Anjengo, Tangacheri, the seventeen outlying pattams of British Cochin and the Attapadi valley of the Malabar district.

Tree-tapping licenses shall be issued on the application—

- (a) of licensed toddy shopkeepers in areas in which the toddy shops are sold by auction or licensed separately;
- (b) of persons having the exclusive privilege of the manufacture and supply of country spirits under the contract distillery supply system, in the Chirakkal, Kottayam, Kurumbranat, Calicut, Ernad, Welavanad, Palghat and Ponnani taluks of the Malabar district and in the Mangalore and Uppinangadi taluks and the Kasaragod taluk (except the Hosdrug and Kasaragod manufacturing areas) of the South Canara district;
- (c) of persons having the exclusive privilege of the manufacture and supply of country spirits under the renting system, in the manufacturing areas in the portion of the South Canara district, not specified in clause (b) *supra*.
- (d) of persons having the exclusive privilege of the manufacture and vend of country spirits in the Godavari district in the Munagala and Lingagiri zamindaris of the Kistna district and British Cochin.

(e) of tappers on their own application in the South Canara district, provided it is accompanied by an application for permit for the transport of the toddy drawn to some particular shop, still or distillery, and that the latter application is countersigned or acknowledged to be correct by the shopkeeper or still-area renter or distiller to whose shop, still or distillery the toddy is to be taken;

(f) of persons having the exclusive privilege of manufacture and vend of toddy in the Godavari district;

(g) of tree-owners for not more than five trees for the drawing of toddy required for domestic consumption, but not for sale; and

(h) of toddy shopkeepers or renters in the Mysore territory desiring to obtain toddy from trees growing in British territory.

In cases (a), (b), (c), (d), (f), (g) and (h) the licenses may be issued in the name of the applicant himself or of his nominees and in case (e) in the name of the applicants only.

2. Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Inspector of the Salt, Abkari and Customs Department in charge of the Circle. Forms may be obtained from the Salt, Abkari and Customs Inspectors and from all Tahsildars and Deputy Tahsildars. They must bear a court-fee stamp of one anna, except in the case of applications made by shopkeepers and tappers, and must contain the certificate of a Treasury, Sub-Treasury or Salt Treasury officer that the fees (or the first instalment thereof, as the case may be) due on account of the trees which it is desired to tap have been paid. In the town of Madras such fees or instalment thereof should be tendered with the application. Mysore renters and shopkeepers applying for trees in British territory shall pay the tree-tax into the Mysore Amaldar's Treasury and shall present before the British Tahsildar or Deputy Tahsildar concerned along with the application in Form T.T. 6, the receipt with the Amaldar's certificate at the foot to the effect that the applicant is a person entitled to take out a tree-tapping license in Mysore. The number of trees to be licensed will be calculated at the higher rate of tree tax in force on either side of the frontier if the rate is not the same on both sides.

Applications for tree-tapping licenses in the South Canara district should be countersigned by the owner of the trees intended to be marked in token of his consent.

3. Toddy shopkeepers in tracts adjoining the Mysore territory will also be allowed to tap trees in Mysore for the supply of toddy to their shops on payment of the whole of the tree-tax in one instalment into British Treasuries and subject to such restrictions regarding permits, &c., as may be prescribed in this behalf. The rate of tree-tax to be paid in such cases will invariably be the higher rate in force on either side of the frontier if the rate is not the same on both sides.

4. The Collector may also empower heads of villages to receive such fees and to grant receipts therefor, which must be produced with the application form to the Inspector.

5. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed to be tapped.

6. On receipt of an application, the Inspector will at once take steps for the marking of the trees by an officer superior in rank to a petty officer and for the issue of the license. Applicants for trees shall print out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so after reasonable notice the fees paid by them shall be liable to be forfeited at the Collector's discretion.

7. Collectors may, subject to the orders of the Commissioner of Salt, Abkari and Separate Revenue, from time to time prescribe the minimum number of trees for which licenses will be granted and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

8. No trees shall be tapped, nor shall toddy be drawn from any tree, nor shall

attached to any toddy tree, until the tree has been marked by the petty officer of the spathes for the drawing of toddy is permitted as soon as the fee (or the first instalment thereof, as the case may be) has been paid, a receipt has been obtained and a form has been delivered to the Inspector; or when the exclusive privilege of tapping toddy by wholesale and of selling the same by retail has been obtained by the tapper from the grantee, provided that such written before an application for the issue of a license in the name of the tapper.

9. For palmyra and date trees in the Presidency and for Dadas Canara, tree-tapping licenses shall be annual, that is, in force from 1st October to the 30th September immediately following, and for coconut and saurimuttu, that is, in force from 1st October or any subsequent date to the 31st September or any subsequent date to the 30th September immediately following.

10. The following shall be the fees payable on account of each tree for which a license is applied for. No fee will, however, be levied from the owner of trees marked tax free:—

- Malabar district.
- Anjengo, Tangacheri, the rest of the district.
1. Ballipadu.
2. Venkatayapalem.
3. Cherukumilli.
4. Jagannadhapuram.
5. Pochavaram (with its hamlets).
6. Tupakulagudem.
7. Tupakulagudem.
8. Tupakulagudem.
9. Tupakulagudem.
10. Tupakulagudem.
11. Tupakulagudem.
12. Tupakulagudem.
13. Tupakulagudem.
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NOTIFICATION.

Ootacamund, July 31, 1897.

No. 360.—In exercise of the powers conferred by section 1 of the Madras Abkari Act I of 1886, His Excellency the Governor in Council is pleased to direct that the whole of the said Act shall come into force in the undermentioned 26 villages in the Golconda Agency of the Vizagapatam district from and after the date on which the provisions of section 69 of the Act, as to the publication of this notification, have been complied with—

Golconda Agency.

- | | |
|--------------------------------|----------------------------------|
| 1. Peda Jaggammampeta. | 14. Chammachinta. |
| 2. Dharmavaram. | 15. Ghantavari Kottagudem. |
| 3. Kottagudem. | 16. Valusurajupadu. |
| 4. Sarababhupulapatnam. | 17. Padi. |
| 5. Gunupadi. | 18. Konkasingi. |
| 6. Golugondapeta. | 19. Kumarapuram. |
| 7. Vedurupalli. | 20. Chidikada. |
| 8. Krishnapuram Agraharam. | 21. Krishnadevipeta. |
| 9. Koduvatipudi. | 22. Lakshmiapuram. |
| 10. Gummidigonda. | 23. Kondagokira. |
| 11. Suradapalli. | 24. Sarabhupati Agraharam. |
| 12. Kaluva Vaddu Sarabhavaram. | 25. Ramachandrapuram Agraharam. |
| 13. Pottinagandharapalem. | 26. Ratnampeta of Antada Muttah. |

No. 361.—Under section 24 of the Madras Abkari Act, 1886, and in exercise of all other powers enabling him in this behalf, His Excellency the Governor in Council is pleased to prescribe the following rules for the issue, &c., of licenses under section 12 of the said Act for the tapping of toddy-producing trees and for the drawing of toddy therefrom to have effect in the following local areas from the 1st day of October 1897:—

(1) The whole of the ordinary tracts of the Ganjam, Vizagapatam and Godavari districts and the following villages in the Agency tracts of the last two districts:—

Salur Agency.

- Gadivalasa.
- Jellidivalasa.

Pottangi Agency.

- Padalavalasa.
- Velagavalasa.

Golconda Agency.

- Peda Jaggammampeta.
- Dharmavaram.
- Kottagudem.
- Sarababhupulapatnam.
- Gunupadi.
- Golugondapeta.
- Vedurupalli.
- Krishnapuram Agraharam.

VIZAGAPATAM DISTRICT.

Golconda Agency—cont.

- Kodavatipudi.
- Gummidigonda.
- Suradapalli.
- Kaluvavoddu Sarabhavaram.
- Pottinagandharapalem.
- Chammachinta.
- Ghantavari Kottagudem.
- Valasurajupadu.
- Padi.
- Konkasingi.
- Kumarapuram.
- Chidikada.
- Krishnadevipeta.
- Lakshmiapuram.
- Kondagollira.
- Sarabhupati Agraharam.
- Ramachandrapuram Agraharam.
- Ratnampeta of Antada Muttah.

GODAVARI DISTRICT.

Chodavaram Agency Division.

- Peda Bhimpalli.
- Ramachandrapuram.
- Purusottapatnam.
- Indukurupeta.

Yellavaram Agency Division.

- Nellipudi.
- Molleru.

Polavaram Agency Division.

- Ballipadu.
- Venkatayapalem.
- Cherukumilli.
- Jagannadhapuram.
- Pochavaram (with its hamlets).
- Tupakulagudem.
- Taduvaya.

Polavaram Agency Division—cont.

- Parimpudi.
- Ragulapalli.
- Ayyavari Polavaram.
- Polavaram.
- Pattisam.
- Gutala (with six hamlets).
- Saggonda.
- Dondapudi.
- Palacherla Rajavaram.
- Srinivasapuram.
- Pallipudi.
- Ramanujapuram.
- Kristnapuram.
- Tadipudi.
- Bayyanagudem (with hamlets).
- Saripalli.
- Jangareddigudem.
- Gangolu (with hamlets).

(2) The rest of the Presidency with the exception of the Nilgiri district and the Wynad taluk, Anjengo, Tangacheri, the seventeen outlying pattams of British Cochin and the Attapadi valley of the Malabar district.

Tree-tapping licenses shall be issued on the application—

(a) of licensed toddy shopkeepers in areas in which the toddy shops are sold by auction or licensed separately;

(b) of persons having the exclusive privilege of the manufacture and supply of country spirits under the contract distillery supply system, in the Chirakkal, Kottayam, Kurumbranat, Calicut, Ernad, Walavanad, Palghat and Ponnani taluks of the Malabar district and in the Mangalore and Uppinangadi taluks and the Kasaragod taluk (except the Hosdrug and Kasaragod manufacturing areas) of the South Canara district;

(c) of persons having the exclusive privilege of the manufacture and supply of country spirits under the renting system, in the manufacturing areas in the portion of the South Canara district, not specified in clause (b) *supra*.

(d) of persons having the exclusive privilege of the manufacture and vend of country spirits in the Godavari district in the Munagala and Lingagiri zamindaris of the Kistna district and British Cochin.

(e) of tappers on their own application in the South Canara district, provided it is accompanied by an application for permit for the transport of the toddy drawn to some particular shop, still or distillery, and that the latter application is countersigned or acknowledged to be correct by the shopkeeper or still-area renter or distiller to whose shop, still or distillery the toddy is to be taken;

(f) of persons having the exclusive privilege of manufacture and vend of toddy in the Godavari district;

(g) of tree-owners for not more than five trees for the drawing of toddy required for domestic consumption, but not for sale; and

(h) of toddy shopkeepers or renters in the Mysore territory desiring to obtain toddy from trees growing in British territory.

In cases (a), (b), (c), (d), (f), (g) and (h) the licenses may be issued in the name of the applicant himself or of his nominees and in case (e) in the name of the applicants only.

2. Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Inspector of the Salt, Abkari and Customs Department in charge of the Circle. Forms may be obtained from the Salt, Abkari and Customs Inspectors and from all Tahsildars and Deputy Tahsildars. They must bear a court-fee stamp of one anna, except in the case of applications made by shopkeepers and tappers, and must contain the certificate of a Treasury, Sub-Treasury or Salt Treasury officer that the fees (or the first instalment thereof, as the case may be) due on account of the trees which it is desired to tap have been paid. In the town of Madras such fees or instalment thereof should be tendered with the application. Mysore renters and shopkeepers applying for trees in British territory shall pay the tree-tax into the Mysore Amaldar's Treasury and shall present before the British Tahsildar or Deputy Tahsildar concerned along with the application in Form T.T. 6, the receipt with the Amaldar's certificate at the foot to the effect that the applicant is a person entitled to take out a tree-tapping license in Mysore. The number of trees to be licensed will be calculated at the higher rate of tree tax in force on either side of the frontier if the rate is not the same on both sides.

Applications for tree-tapping licenses in the South Canara district should be countersigned by the owner of the trees intended to be marked in token of his consent.

3. Toddy shopkeepers in tracts adjoining the Mysore territory will also be allowed to tap trees in Mysore for the supply of toddy to their shops on payment of the whole of the tree-tax in one instalment into British Treasuries and subject to such restrictions regarding permits, &c., as may be prescribed in this behalf. The rate of tree-tax to be paid in such cases will invariably be the higher rate in force on either side of the frontier if the rate is not the same on both sides.

4. The Collector may also empower heads of villages to receive such fees and to grant receipts therefor, which must be produced with the application form to the Inspector.

5. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed to be tapped.

6. On receipt of an application, the Inspector will at once take steps for the marking of the trees by an officer superior in rank to a petty officer and for the issue of the license. Applicants for trees shall point out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so after reasonable notice the fees paid by them shall be liable to be forfeited at the Collector's discretion.

7. Collectors may, subject to the orders of the Commissioner of Salt, Abkari and Separate Revenue, from time to time prescribe the minimum number of trees for which licenses will be granted and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

8. No trees shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree, until the tree has been marked by the proper officer. But the preparation of the spathes for the drawing of toddy is permitted as soon as the fee (or the first instalment thereof, as the case may be) has been paid, a receipt has been obtained and the application in the prescribed form has been delivered to the Inspector; or when the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail has been granted on written authority obtained by the tapper from the grantee, provided that such written authority shall not be so granted before an application for the issue of a license in the name of the tapper has been delivered to the Inspector.

9. For palmyra and date trees in the Presidency and for Dadasal (Arenga wightii) trees in South Canara, tree-tapping licenses shall be annual, that is, in force from 1st October or any subsequent date to the 30th September immediately following, and for coconut and sago trees, they shall be half-yearly, that is, in force from 1st October or any subsequent date to the 31st March immediately following, and from 1st April or any subsequent date to the 30th September immediately following.

10. The following shall be the fees payable on account of each tree for the tapping of which a license is applied for. No fee will, however, be levied from the contract supplier of the Malabar district referred to in clause (b), rule 1 *supra*, on account of trees for distillery use which will be marked tax free:—

NOTIFICATION.

Ootacamund, July 31, 1897.

No. 360.—In exercise of the powers conferred by section 1 of the Madras Abkari Act I of 1886, His Excellency the Governor in Council is pleased to direct that the whole of the said Act shall come into force in the undermentioned 26 villages in the Golconda Agency of the Vizagapatam district from and after the date on which the provisions of section 69 of the Act, as to the publication of this notification, have been complied with—

Golconda Agency.

- | | |
|--------------------------------|----------------------------------|
| 1. Peda Jaggammampeta. | 14. Chammachinta. |
| 2. Dharmavaram. | 15. Ghantavari Kottagudem. |
| 3. Kottagudem. | 16. Valasurajupadu. |
| 4. Sarababhupulapatnam. | 17. Padi. |
| 5. Gunupadi. | 18. Konkasingi. |
| 6. Golugondapeta. | 19. Kumarapuram. |
| 7. Vedurupalli. | 20. Chidikada. |
| 8. Krishnapuram Agraharam. | 21. Krishnadevipeta. |
| 9. Koduvatipudi. | 22. Lakshmipuram. |
| 10. Gummidigonda. | 23. Kondagokira. |
| 11. Suradapalli. | 24. Sarabhupati Agraharam. |
| 12. Kaluva Vaddu Sarabhavaram. | 25. Ramachandrapuram Agraharam. |
| 13. Pottinagandharapalem. | 26. Ratnampeta of Antada Muttah. |

No. 361.—Under section 24 of the Madras Abkari Act, 1886, and in exercise of all other powers enabling him in this behalf, His Excellency the Governor in Council is pleased to prescribe the following rules for the issue, &c., of licenses under section 12 of the said Act for the tapping of toddy-producing trees and for the drawing of toddy therefrom to have effect in the following local areas from the 1st day of October 1897:—

(1) The whole of the ordinary tracts of the Ganjam, Vizagapatam and Godavari districts and the following villages in the Agency tracts of the last two districts:—

Salur Agency.

1. Gadivalasa.
2. Jellidivalasa.

Pottangi Agency.

3. Padalavalasa.
4. Velagavalasa.

Golconda Agency.

5. Peda Jaggammampeta.
6. Dharmavaram.
7. Kottagudem.
8. Sarababhupulapatnam.
9. Gunupadi.
10. Golugondapeta.
11. Vedurupalli.
12. Krishnapuram Agraharam.

Chodavaram Agency Division.

1. Peda Bhimpalli.
2. Ramachendrapuram.
3. Purushottapatnam.
4. Lakurupeta.

Yellavaram Agency Division.

5. Nellipudi.
6. Molleru.

Polavaram Agency Division.

7. Ballipadu.
8. Venkatayapalem.
9. Cherukumilli.
10. Jagannadhapuram.
11. Pochavaram (with its hamlets).
12. Tupakulagudem.
13. Taduvaya.

VIZAGAPATAM DISTRICT.

Golconda Agency—cont.

13. Kodavatipudi.
14. Gummidigonda.
15. Suradapalli.
16. Kaluvavoddu Sarabhavaram.
17. Pottinagandharapalem.
18. Chammachinta.
19. Ghantavari Kottagudem.
20. Valasurajupadu.
21. Padi.
22. Konkasingi.
23. Kumarapuram.
24. Chidikada.
25. Krishnadevipeta.
26. Lakshmipuram.
27. Kondagollira.
28. Sarabhupati Agraharam.
29. Ramachendrapuram Agraharam.
30. Ratnampeta of Antada Muttah.

GODAVARI DISTRICT.

Polavaram Agency Division—cont.

14. Parimpudi.
15. Ragulapalli.
16. Ayyavari Polavaram.
17. Polavaram.
18. Pattisam.
19. Gutala (with six hamlets).
20. Saggonda.
21. Dondapudi.
22. Palacherla Rajavaram.
23. Srinivasapuram.
24. Pallipudi.
25. Ramanujapuram.
26. Kristnapuram.
27. Tadipudi.
28. Bayyanagudem (with hamlets).
29. Saripalli.
30. Jangareddigudem.
31. Gangolu (with hamlets).

(2) The rest of the Presidency with the exception of the Nilgiri district and the Wynad taluk, Anjengo, Tangacheri, the seventeen outlying pattams of British Cochin and the Attapadi valley of the Malabar district.

Tree-tapping licenses shall be issued on the application—

(a) of licensed toddy shopkeepers in areas in which the toddy shops are sold by auction or licensed separately;

(b) of persons having the exclusive privilege of the manufacture and supply of country spirits under the contract distillery supply system, in the Chirakkal, Kottayam, Kurumbranat, Calicut, Ernad, Walavanad, Palghat and Ponnani taluks of the Malabar district and in the Mangalore and Uppinangadi taluks and the Kasaragod taluk (except the Hosdrug and Kasaragod manufacturing areas) of the South Canara district;

(c) of persons having the exclusive privilege of the manufacture and supply of country spirits under the renting system, in the manufacturing areas in the portion of the South Canara district, not specified in clause (b) *supra*.

(d) of persons having the exclusive privilege of the manufacture and vend of country spirits in the Godavari district in the Munagala and Lingagiri zamindaris of the Kistna district and British Cochin.

(e) of tappers on their own application in the South Canara district, provided it is accompanied by an application for permit for the transport of the toddy drawn to some particular shop, still or distillery, and that the latter application is countersigned or acknowledged to be correct by the shopkeeper or still-area renter or distiller to whose shop, still or distillery the toddy is to be taken;

(f) of persons having the exclusive privilege of manufacture and vend of toddy in the Godavari district;

(g) of tree-owners for not more than five trees for the drawing of toddy required for domestic consumption, but not for sale; and

(h) of toddy shopkeepers or renters in the Mysore territory desiring to obtain toddy from trees growing in British territory.

In cases (a), (b), (c), (d), (f), (g) and (h) the licenses may be issued in the name of the applicant himself or of his nominees and in case (e) in the name of the applicants only.

2. Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Inspector of the Salt, Abkari and Customs Department in charge of the Circle. Forms may be obtained from the Salt, Abkari and Customs Inspectors and from all Tahsildars and Deputy Tahsildars. They must bear a court-fee stamp of one anna, except in the case of applications made by shopkeepers and tappers, and must contain the certificate of a Treasury, Sub-Treasury or Salt Treasury officer that the fees (or the first instalment thereof, as the case may be) due on account of the trees which it is desired to tap have been paid. In the town of Madras such fees or instalment thereof should be tendered with the application. Mysore renters and shopkeepers applying for trees in British territory shall pay the tree-tax into the Mysore Amaldar's Treasury and shall present before the British Tahsildar or Deputy Tahsildar concerned along with the application in Form T.T. 6, the receipt with the Amaldar's certificate at the foot to the effect that the applicant is a person entitled to take out a tree-tapping license in Mysore. The number of trees to be licensed will be calculated at the higher rate of tree tax in force on either side of the frontier if the rate is not the same on both sides.

Applications for tree-tapping licenses in the South Canara district should be countersigned by the owner of the trees intended to be marked in token of his consent.

3. Toddy shopkeepers in tracts adjoining the Mysore territory will also be allowed to tap trees in Mysore for the supply of toddy to their shops on payment of the whole of the tree-tax in one instalment into British Treasuries and subject to such restrictions regarding permits, &c., as may be prescribed in this behalf. The rate of tree-tax to be paid in such cases will invariably be the higher rate in force on either side of the frontier if the rate is not the same on both sides.

4. The Collector may also empower heads of villages to receive such fees and to grant receipts therefor, which must be produced with the application form to the Inspector.

5. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed to be tapped.

6. On receipt of an application, the Inspector will at once take steps for the marking of the trees by an officer superior in rank to a petty officer and for the issue of the license. Applicants for trees shall point out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so after reasonable notice the fees paid by them shall be liable to be forfeited at the Collector's discretion.

7. Collectors may, subject to the orders of the Commissioner of Salt, Abkari and Separate Revenue, from time to time prescribe the minimum number of trees for which licenses will be granted and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

8. No trees shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree, until the tree has been marked by the proper officer. But the preparation of the spathes for the drawing of toddy is permitted as soon as the fee (or the first instalment thereof, as the case may be) has been paid, a receipt has been obtained and the application in the prescribed form has been delivered to the Inspector; or when the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail has been granted on written authority obtained by the tapper from the grantee, provided that such written authority shall not be so granted before an application for the issue of a license in the name of the tapper has been delivered to the Inspector.

9. For palmyra and date trees in the Presidency and for Dadasal (*Arenga wightii*) trees in South Canara, tree-tapping licenses shall be annual, that is, in force from 1st October or any subsequent date to the 30th September immediately following, and for cocoanut and sago trees, they shall be half-yearly, that is, in force from 1st October or any subsequent date to the 31st March immediately following, and from 1st April or any subsequent date to the 30th September immediately following.

10. The following shall be the fees payable on account of each tree for the tapping of which a license is applied for. No fee will, however, be levied from the contract supplier of the Malabar district referred to in clause (b), rule 1 *supra*, on account of trees for distillery use which will be marked tax free:—

NOTIFICATION.

Ootacamund, July 31, 1897.

No. 360.—In exercise of the powers conferred by section 1 of the Madras Abkari Act I of 1886, His Excellency the Governor in Council is pleased to direct that the whole of the said Act shall come into force in the undermentioned 26 villages in the Golconda Agency of the Vizagapatam district from and after the date on which the provisions of section 69 of the Act, as to the publication of this notification, have been complied with—

Golconda Agency.

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|--------------------------------|----------------------------------|
| 1. Peda Jaggampapeta. | 14. Chammachinta. |
| 2. Dharmavaram. | 15. Ghantavari Kottagudem. |
| 3. Kottagudem. | 16. Valusurajupadu. |
| 4. Sarababhupulapatnam. | 17. Padi. |
| 5. Gunupadi. | 18. Konkasingi. |
| 6. Golugondapeta. | 19. Kumarapuram. |
| 7. Vedurupalli. | 20. Chidikada. |
| 8. Krishnapuram Agraharam. | 21. Krishnadevipeta. |
| 9. Koduvatipudi. | 22. Lakshmiapuram. |
| 10. Gummidigonda. | 23. Kondagokira. |
| 11. Suradapalli. | 24. Sarabhupati Agraharam. |
| 12. Kaluva Vaddu Sarabhavaram. | 25. Ramachandrapuram Agraharam. |
| 13. Pottinagandharapalem. | 26. Ratnampeta of Antada Muttah. |

No. 361.—Under section 24 of the Madras Abkari Act, 1886, and in exercise of all other powers enabling him in this behalf, His Excellency the Governor in Council is pleased to prescribe the following rules for the issue, &c., of licenses under section 12 of the said Act for the tapping of toddy-producing trees and for the drawing of toddy therefrom to have effect in the following local areas from the 1st day of October 1897:—

(1) The whole of the ordinary tracts of the Ganjam, Vizagapatam and Godavari districts and the following villages in the Agency tracts of the last two districts:—

VIZAGAPATAM DISTRICT.

Salur Agency.

- Gadivalasa.
- Jellidivalasa.

Pottangi Agency.

- Padalavalasa.
- Velagavalasa.

Golconda Agency.

- Peda Jaggampapeta.
- Dharmavaram.
- Kottagudem.
- Sarababhupulapatnam.
- Gunupadi.
- Golugondapeta.
- Vedurupalli.
- Krishnapuram Agraharam.

Golconda Agency—cont.

- Koduvatipudi.
- Gummidigonda.
- Suradapalli.
- Kaluvavoddu Sarabhavaram.
- Pottinagandharapalem.
- Chammachinta.
- Ghantavari Kottagudem.
- Valasurajupadu.
- Padi.
- Konkasingi.
- Kumarapuram.
- Chidikada.
- Krishnadevipeta.
- Lakshmiapuram.
- Kondagollira.
- Sarabhupati Agraharam.
- Ramachandrapuram Agraharam.
- Ratnampeta of Antada Muttah.

GODAVARI DISTRICT.

Chodavaram Agency Division.

- Peda Bhimpalli.
- Ramachandrapuram.
- Purushottapatnam.
- Indukurupeta.

Yellavaram Agency Division.

- Nellipudi.
- Molleru.

Polavaram Agency Division.

- Ballipadu.
- Venkatayapalem.
- Cherukumilli.
- Jagannadhapuram.
- Pochavaram (with its hamlets).
- Tupakulagudem.
- Taduvaya.

Polavaram Agency Division—cont.

- Parimpudi.
- Ragulapalli.
- Ayyavari Polavaram.
- Polavaram.
- Pattisam.
- Gutala (with six hamlets).
- Saggonda.
- Dondapudi.
- Palacherla Rajavaram.
- Srinivasapuram.
- Pallipudi.
- Ramanujapuram.
- Kristnapuram.
- Tadipudi.
- Bayyanagudem (with hamlets).
- Saripalli.
- Jangareddigudem.
- Gangolu (with hamlets).

(2) The rest of the Presidency with the exception of the Nilgiri district and the Wynad taluk, Anjengo, Tangacheri, the seventeen outlying pattams of British Cochin and the Attapadi valley of the Malabar district.

Tree-tapping licenses shall be issued on the application—

(a) of licensed toddy shopkeepers in areas in which the toddy shops are sold by auction or licensed separately;

(b) of persons having the exclusive privilege of the manufacture and supply of country spirits under the contract distillery supply system, in the Chirakkal, Kottayam, Kurumbranat, Calicut, Ernad, Walavanad, Palghat and Ponnani taluks of the Malabar district and in the Mangalore and Uppinangadi taluks and the Kasaragod taluk (except the Hosdrug and Kasaragod manufacturing areas) of the South Canara district;

(c) of persons having the exclusive privilege of the manufacture and supply of country spirits under the renting system, in the manufacturing areas in the portion of the South Canara district, not specified in clause (b) *supra*.

(d) of persons having the exclusive privilege of the manufacture and vend of country spirits in the Godavari district in the Munagala and Lingagiri zamindaris of the Kistna district and British Cochin.

(e) of tappers on their own application in the South Canara district, provided it is accompanied by an application for permit for the transport of the toddy drawn to some particular shop, still or distillery, and that the latter application is countersigned or acknowledged to be correct by the shopkeeper or still-area renter or distiller to whose shop, still or distillery the toddy is to be taken;

(f) of persons having the exclusive privilege of manufacture and vend of toddy in the Godavari district;

(g) of tree-owners for not more than five trees for the drawing of toddy required for domestic consumption, but not for sale; and

(h) of toddy shopkeepers or renters in the Mysore territory desiring to obtain toddy from trees growing in British territory.

In cases (a), (b), (c), (d), (f), (g) and (h) the licenses may be issued in the name of the applicant himself or of his nominees and in case (e) in the name of the applicants only.

2. Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Inspector of the Salt, Abkari and Customs Department in charge of the Circle. Forms may be obtained from the Salt, Abkari and Customs Inspectors and from all Tahsildars and Deputy Tahsildars. They must bear a court-fee stamp of one anna, except in the case of applications made by shopkeepers and tappers, and must contain the certificate of a Treasury, Sub-Treasury or Salt Treasury officer that the fees (or the first instalment thereof, as the case may be) due on account of the trees which it is desired to tap have been paid. In the town of Madras such fees or instalment thereof should be tendered with the application. Mysore renters and shopkeepers applying for trees in British territory shall pay the tree-tax into the Mysore Amaldar's Treasury and shall present before the British Tahsildar or Deputy Tahsildar concerned along with the application in Form T.T. 6, the receipt with the Amaldar's certificate at the foot to the effect that the applicant is a person entitled to take out a tree-tapping license in Mysore. The number of trees to be licensed will be calculated at the higher rate of tree tax in force on either side of the frontier if the rate is not the same on both sides.

Applications for tree-tapping licenses in the South Canara district should be countersigned by the owner of the trees intended to be marked in token of his consent.

3. Toddy shopkeepers in tracts adjoining the Mysore territory will also be allowed to tap trees in Mysore for the supply of toddy to their shops on payment of the whole of the tree-tax in one instalment into British Treasuries and subject to such restrictions regarding permits, &c., as may be prescribed in this behalf. The rate of tree-tax to be paid in such cases will invariably be the higher rate in force on either side of the frontier if the rate is not the same on both sides.

4. The Collector may also empower heads of villages to receive such fees and to grant receipts therefor, which must be produced with the application form to the Inspector.

5. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed to be tapped.

6. On receipt of an application, the Inspector will at once take steps for the marking of the trees by an officer superior in rank to a petty officer and for the issue of the license. Applicants for trees shall point out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so after reasonable notice the fees paid by them shall be liable to be forfeited at the Collector's discretion.

7. Collectors may, subject to the orders of the Commissioner of Salt, Abkari and Separate Revenue, from time to time prescribe the minimum number of trees for which licenses will be granted and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

8. No trees shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree, until the tree has been marked by the proper officer. But the preparation of the spathes for the drawing of toddy is permitted as soon as the fee (or the first instalment thereof, as the case may be) has been paid, a receipt has been obtained and the application in the prescribed form has been delivered to the Inspector; or when the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail has been granted on written authority obtained by the tapper from the grantee, provided that such written authority shall not be so granted before an application for the issue of a license in the name of the tapper has been delivered to the Inspector.

9. For palmyra and date trees in the Presidency and for Dadasal (Arenga wightii) trees in South Canara, tree-tapping licenses shall be annual, that is, in force from 1st October or any subsequent date to the 30th September immediately following, and for coconut and sago trees, they shall be half-yearly, that is, in force from 1st October or any subsequent date to the 31st March immediately following, and from 1st April or any subsequent date to the 30th September immediately following.

10. The following shall be the fees payable on account of each tree for the tapping of which a license is applied for. No fee will, however, be levied from the contract supplier of the Malabar district referred to in clause (b), rule 1 *supra*, on account of trees for distillery use which will be marked tax free:—

NOTIFICATION.

Ootacamund, July 31, 1897.

No. 360.—In exercise of the powers conferred by section 1 of the Madras Abkari Act I of 1896, His Excellency the Governor in Council is pleased to direct that the whole of the said Act shall come into force in the undermentioned 26 villages in the Gollgonda Agency of the Vizagapatam district from and after the date on which the provisions of section 69 of the Act, as to the publication of this notification, have been complied with—

Gollgonda Agency.

- | | |
|--------------------------------|----------------------------------|
| 1. Peda Jaggampapeta. | 14. Chammachinta. |
| 2. Dharmavaram. | 15. Ghantavari Kottagudem. |
| 3. Kottagudem. | 16. Valusurajupadu. |
| 4. Sarababhupulapatnam. | 17. Padi. |
| 5. Gunupadi. | 18. Konkasingi. |
| 6. Gollgondapeta. | 19. Kumarapuram. |
| 7. Vedurupalli. | 20. Chidikada. |
| 8. Krishnapuram Agraharam. | 21. Krishnadevipeta. |
| 9. Koduvatipudi. | 22. Lakshimpuram. |
| 10. Gummidigonda. | 23. Kondagokira. |
| 11. Suradapalli. | 24. Sarabhupati Agraharam. |
| 12. Kaluva Vaddu Sarabhavaram. | 25. Ramachandrapuram Agraharam. |
| 13. Pottinagandharapalem. | 26. Ratnampeta of Antada Muttah. |

No. 361.—Under section 24 of the Madras Abkari Act, 1886, and in exercise of all other powers enabling him in this behalf, His Excellency the Governor in Council is pleased to prescribe the following rules for the issue, &c., of licenses under section 12 of the said Act for the tapping of toddy-producing trees and for the drawing of toddy therefrom to have effect in the following local areas from the 1st day of October 1897:—

(1) The whole of the ordinary tracts of the Ganjam, Vizagapatam and Godavari districts and the following villages in the Agency tracts of the last two districts:—

VIZAGAPATAM DISTRICT.

Salur Agency.

1. Gadivalasa.
2. Jellidivalasa.

Pottangi Agency.

3. Padalavalasa.
4. Velagavalasa.

Gollgonda Agency.

5. Peda Jaggampapeta.
6. Dharmavaram.
7. Kottagudem.
8. Sarababhupulapatnam.
9. Gunupadi.
10. Gollgondapeta.
11. Vedurupalli.
12. Krishnapuram Agraharam.

GODAVARI DISTRICT.

Chodavaram Agency Division.

1. Peda Bhimpalli.
2. Ramachendrapuram.
3. Purusbottapatnam.
4. Indukurupeta.

Yellavaram Agency Division.

5. Nellipudi.
6. Molleru.

Polavaram Agency Division.

7. Ballipadu.
8. Venkatayapalem.
9. Cherukumilli.
10. Jagannadhapuram.
11. Pochavaram (with its hamlets).
12. Tupakulagudem.
13. Taduvaya.

Gollgonda Agency—cont.

13. Kodavatipudi.
14. Gummidigonda.
15. Suradapalli.
16. Kaluvavoddu Sarabhavaram.
17. Pottinagandharapalem.
18. Chammachinta.
19. Ghantavari Kottagudem.
20. Valasurajupadu.
21. Padi.
22. Konkasingi.
23. Kumarapuram.
24. Chidikada.
25. Krishnadevipeta.
26. Lakshimpuram.
27. Kondagollira.
28. Sarabhupati Agraharam.
29. Ramachendrapuram Agraharam.
30. Ratnampeta of Antada Muttah.

Polavaram Agency Division—cont.

14. Parimpudi.
15. Ragulapalli.
16. Ayyavari Polavaram.
17. Polavaram.
18. Pattisam.
19. Gutala (with six hamlets).
20. Saggonda.
21. Dondapudi.
22. Palacherla Rajavaram.
23. Srinivasapuram.
24. Pallipudi.
25. Ramanujapuram.
26. Kristnapuram.
27. Tadipudi.
28. Bayanagudem (with hamlets).
29. Saripalli.
30. Jangareddigudem.
31. Gangolu (with hamlets).

(2) The rest of the Presidency with the exception of the Nilgiri district and the Wynaad taluk, Anjengo, Tangacheri, the seventeen outlying pattams of British Cochin and the Attapadi valley of the Malabar district.

Tree-tapping licenses shall be issued on the application—

(a) of licensed toddy shopkeepers in areas in which the toddy shops are sold by auction or licensed separately;

(b) of persons having the exclusive privilege of the manufacture and supply of country spirits under the contract distillery supply system, in the Chirakkal, Kottayam, Kurumbranat, Calicut, Ernad, Walavanad, Palghat and Ponnani taluks of the Malabar district and in the Mangalore and Uppinangadi taluks and the Kasaragod taluk (except the Hosdrug and Kasaragod manufacturing areas) of the South Canara district;

(c) of persons having the exclusive privilege of the manufacture and supply of country spirits under the renting system, in the manufacturing areas in the portion of the South Canara district, not specified in clause (b) *supra*.

(d) of persons having the exclusive privilege of the manufacture and vend of country spirits in the Godavari district in the Munagala and Lingagiri zamindaris of the Kistna district and British Cochin.

(e) of tappers on their own application in the South Canara district, provided it is accompanied by an application for permit for the transport of the toddy drawn to some particular shop, still or distillery, and that the latter application is countersigned or acknowledged to be correct by the shopkeeper or still-area renter or distiller to whose shop, still or distillery the toddy is to be taken;

(f) of persons having the exclusive privilege of manufacture and vend of toddy in the Godavari district;

(g) of tree-owners for not more than five trees for the drawing of toddy required for domestic consumption, but not for sale; and

(h) of toddy shopkeepers or renters in the Mysore territory desiring to obtain toddy from trees growing in British territory.

In cases (a), (b), (c), (d), (f), (g) and (h) the licenses may be issued in the name of the applicant himself or of his nominees and in case (e) in the name of the applicants only.

2. Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Inspector of the Salt, Abkari and Customs Department in charge of the Circle. Forms may be obtained from the Salt, Abkari and Customs Inspectors and from all Tahsildars and Deputy Tahsildars. They must bear a court-fee stamp of one anna, except in the case of applications made by shopkeepers and tappers, and must contain the certificate of a Treasury, Sub-Treasury or Salt Treasury officer that the fees (or the first instalment thereof, as the case may be) due on account of the trees which it is desired to tap have been paid. In the town of Madras such fees or instalment thereof should be tendered with the application. Mysore renters and shopkeepers applying for trees in British territory shall pay the tree-tax into the Mysore Amaldar's Treasury and shall present before the British Tahsildar or Deputy Tahsildar concerned along with the application in Form T.T. 6, the receipt with the Amaldar's certificate at the foot to the effect that the applicant is a person entitled to take out a tree-tapping license in Mysore. The number of trees to be licensed will be calculated at the higher rate of tree tax in force on either side of the frontier if the rate is not the same on both sides.

Applications for tree-tapping licenses in the South Canara district should be countersigned by the owner of the trees intended to be marked in token of his consent.

3. Toddy shopkeepers in tracts adjoining the Mysore territory will also be allowed to tap trees in Mysore for the supply of toddy to their shops on payment of the whole of the tree-tax in one instalment into British Treasuries and subject to such restrictions regarding permits, &c., as may be prescribed in this behalf. The rate of tree-tax to be paid in such cases will invariably be the higher rate in force on either side of the frontier if the rate is not the same on both sides.

4. The Collector may also empower heads of villages to receive such fees and to grant receipts therefor, which must be produced with the application form to the Inspector.

5. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed to be tapped.

6. On receipt of an application, the Inspector will at once take steps for the marking of the trees by an officer superior in rank to a petty officer and for the issue of the license. Applicants for trees shall point out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so after reasonable notice the fees paid by them shall be liable to be forfeited at the Collector's discretion.

7. Collectors may, subject to the orders of the Commissioner of Salt, Abkari and Separate Revenue, from time to time prescribe the minimum number of trees for which licenses will be granted and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

8. No trees shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree, until the tree has been marked by the proper officer. But the preparation of the spathes for the drawing of toddy is permitted as soon as the fee (or the first instalment thereof, as the case may be) has been paid, a receipt has been obtained and the application in the prescribed form has been delivered to the Inspector; or when the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail has been granted on written authority obtained by the tapper from the grantee, provided that such written authority shall not be so granted before an application for the issue of a license in the name of the tapper has been delivered to the Inspector.

9. For palmyra and date trees in the Presidency and for Dadasal (Arenga wightii) trees in South Canara, tree-tapping licenses shall be annual, that is, in force from 1st October or any subsequent date to the 30th September immediately following, and for cocoanut and sago trees, they shall be half-yearly, that is, in force from 1st October or any subsequent date to the 31st March immediately following, and from 1st April or any subsequent date to the 30th September immediately following.

10. The following shall be the fees payable on account of each tree for the tapping of which a license is applied for. No fee will, however, be levied from the contract supplier of the Malabar district referred to in clause (b), rule 1 *supra*, on account of trees for distillery use which will be marked tax free:—

NOTIFICATION.

Ootacamund, July 31, 1897.

No. 360.—In exercise of the powers conferred by section 1 of the Madras Abkari Act I of 1886, His Excellency the Governor in Council is pleased to direct that the whole of the said Act shall come into force in the undermentioned 26 villages in the Golconda Agency of the Vizagapatam district from and after the date on which the provisions of section 69 of the Act, as to the publication of this notification, have been complied with—

Golconda Agency.

- | | |
|--------------------------------|----------------------------------|
| 1. Peda Jaggammampeta. | 14. Chammachinta. |
| 2. Dharmavaram. | 15. Ghantavari Kottagudem. |
| 3. Kottagudem. | 16. Valusurajupadu. |
| 4. Sarababhupulapatnam. | 17. Padi. |
| 5. Gunupadi. | 18. Konkasingi. |
| 6. Golugondapeta. | 19. Kumarapuram. |
| 7. Vedurupalli. | 20. Chidikada. |
| 8. Krishnapuram Agraharam. | 21. Krishnadevipeta. |
| 9. Koduvatipudi. | 22. Lakshmipuram. |
| 10. Gummidigonda. | 23. Kondagokira. |
| 11. Suradapalli. | 24. Sarabhupati Agraharam. |
| 12. Kaluva Vaddu Sarabhavaram. | 25. Ramachandrapuram Agraharam. |
| 13. Pottinagandharapalem. | 26. Ratnampeta of Antada Muttah. |

No. 361.—Under section 24 of the Madras Abkari Act, 1886, and in exercise of all other powers enabling him in this behalf, His Excellency the Governor in Council is pleased to prescribe the following rules for the issue, &c., of licenses under section 12 of the said Act for the tapping of toddy-producing trees and for the drawing of toddy therefrom to have effect in the following local areas from the 1st day of October 1897:—

(1) The whole of the ordinary tracts of the Ganjam, Vizagapatam and Godavari districts and the following villages in the Agency tracts of the last two districts:—

VIZAGAPATAM DISTRICT.

Salur Agency.

1. Gadivalasa.
2. Jellidivalasa.

Pottangi Agency.

3. Padalavalasa.
4. Velagavalasa.

Golconda Agency.

5. Peda Jaggammampeta.
6. Dharmavaram.
7. Kottagudem.
8. Sarababhupalapatnam.
9. Gunupadi.
10. Golugondapeta.
11. Vedurupalli.
12. Krishnapuram Agraharam.

GODAVARI DISTRICT.

Chodavaram Agency Division.

1. Peda Bhimpalli.
2. Ramachandrapuram.
3. Purusbottapatnam.
4. Indukurupeta.

Yellavaram Agency Division.

5. Nellipudi.
6. Molleru.

Polavaram Agency Division.

7. Ballipadu.
8. Venkatayapalem.
9. Cherukumilli.
10. Jagannadhapuram.
11. Pochavaram (with its hamlets).
12. Tupakulagudem.
13. Taduvaya.

Golconda Agency—cont.

13. Kodavatipudi.
14. Gummidigonda.
15. Suradapalli.
16. Kaluvavoddu Sarabhavaram.
17. Pottinagandharapalem.
18. Chammachinta.
19. Ghantavari Kottagudem.
20. Valasurajupadu.
21. Padi.
22. Konkasingi.
23. Kumarapuram.
24. Chidikada.
25. Krishnadevipeta.
26. Lakshmipuram.
27. Kondagollira.
28. Sarabhupati Agraharam.
29. Ramachandrapuram Agraharam.
30. Ratnampeta of Antada Muttah.

Polavaram Agency Division—cont.

14. Parimpudi.
15. Ragulapalli.
16. Ayyavari Polavaram.
17. Polavaram.
18. Pattisam.
19. Gutala (with six hamlets).
20. Saggonda.
21. Dondapudi.
22. Palacherla Rajavaram.
23. Srinivasapuram.
24. Pallipudi.
25. Ramanujapuram.
26. Kristnapuram.
27. Tadipudi.
28. Bayyanagudem (with hamlets).
29. Saripalli.
30. Jangareddigudem.
31. Gangolu (with hamlets).

(2) The rest of the Presidency with the exception of the Nilgiri district and the Wynad taluk, Anjengo, Tangacheri, the seventeen outlying pattams of British Cochin and the Attapadi valley of the Malabar district.

Tree-tapping licenses shall be issued on the application—

(a) of licensed toddy shopkeepers in areas in which the toddy shops are sold by auction or licensed separately;

(b) of persons having the exclusive privilege of the manufacture and supply of country spirits under the contract distillery supply system, in the Chirakkal, Kottayam, Kurumbranat, Calicut, Ernad, Walavanad, Palghat and Ponnani taluks of the Malabar district and in the Mangalore and Uppinangadi taluks and the Kasaragod taluk (except the Hosdrug and Kasaragod manufacturing areas) of the South Canara district;

(c) of persons having the exclusive privilege of the manufacture and supply of country spirits under the renting system, in the manufacturing areas in the portion of the South Canara district, not specified in clause (b) *supra*.

(d) of persons having the exclusive privilege of the manufacture and vend of country spirits in the Godavari district in the Munagala and Lingagiri zamindaris of the Kistna district and British Cochin.

(e) of tappers on their own application in the South Canara district, provided it is accompanied by an application for permit for the transport of the toddy drawn to some particular shop, still or distillery, and that the latter application is countersigned or acknowledged to be correct by the shopkeeper or still-area renter or distiller to whose shop, still or distillery the toddy is to be taken;

(f) of persons having the exclusive privilege of manufacture and vend of toddy in the Godavari district;

(g) of tree-owners for not more than five trees for the drawing of toddy required for domestic consumption, but not for sale; and

(h) of toddy shopkeepers or renters in the Mysore territory desiring to obtain toddy from trees growing in British territory.

In cases (a), (b), (c), (d), (f), (g) and (h) the licenses may be issued in the name of the applicant himself or of his nominees and in case (e) in the name of the applicants only.

2. Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Inspector of the Salt, Abkari and Customs Department in charge of the Circle. Forms may be obtained from the Salt, Abkari and Customs Inspectors and from all Tahsildars and Deputy Tahsildars. They must bear a court-fee stamp of one anna, except in the case of applications made by shopkeepers and tappers, and must contain the certificate of a Treasury, Sub-Treasury or Salt Treasury officer that the fees (or the first instalment thereof, as the case may be) due on account of the trees which it is desired to tap have been paid. In the town of Madras such fees or instalment thereof should be tendered with the application. Mysore renters and shopkeepers applying for trees in British territory shall pay the tree-tax into the Mysore Amaldar's Treasury and shall present before the British Tahsildar or Deputy Tahsildar concerned along with the application in Form T.T. 6, the receipt with the Amaldar's certificate at the foot to the effect that the applicant is a person entitled to take out a tree-tapping license in Mysore. The number of trees to be licensed will be calculated at the higher rate of tree tax in force on either side of the frontier if the rate is not the same on both sides.

Applications for tree-tapping licenses in the South Canara district should be countersigned by the owner of the trees intended to be marked in token of his consent.

3. Toddy shopkeepers in tracts adjoining the Mysore territory will also be allowed to tap trees in Mysore for the supply of toddy to their shops on payment of the whole of the tree-tax in one instalment into British Treasuries and subject to such restrictions regarding permits, &c., as may be prescribed in this behalf. The rate of tree-tax to be paid in such cases will invariably be the higher rate in force on either side of the frontier if the rate is not the same on both sides.

4. The Collector may also empower heads of villages to receive such fees and to grant receipts therefor, which must be produced with the application form to the Inspector.

5. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed to be tapped.

6. On receipt of an application, the Inspector will at once take steps for the marking of the trees by an officer superior in rank to a petty officer and for the issue of the license. Applicants for trees shall point out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so after reasonable notice the fees paid by them shall be liable to be forfeited at the Collector's discretion.

7. Collectors may, subject to the orders of the Commissioner of Salt, Abkari and Separate Revenue, from time to time prescribe the minimum number of trees for which licenses will be granted and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

8. No trees shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree, until the tree has been marked by the proper officer. But the preparation of the spathes for the drawing of toddy is permitted as soon as the fee (or the first instalment thereof, as the case may be) has been paid, a receipt has been obtained and the application in the prescribed form has been delivered to the Inspector; or when the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail has been granted on written authority obtained by the tapper from the grantee, provided that such written authority shall not be so granted before an application for the issue of a license in the name of the tapper has been delivered to the Inspector.

9. For palmyra and date trees in the Presidency and for Dadasal (*Arenga wightii*) trees in South Canara, tree-tapping licenses shall be annual, that is, in force from 1st October or any subsequent date to the 30th September immediately following, and for cocoanut and sago trees, they shall be half-yearly, that is, in force from 1st October or any subsequent date to the 31st March immediately following, and from 1st April or any subsequent date to the 30th September immediately following.

10. The following shall be the fees payable on account of each tree for the tapping of which a license is applied for. No fee will, however, be levied from the contract supplier of the Malabar district referred to in clause (b), rule 1 *supra*, on account of trees for distillery use which will be marked tax free:—

NOTIFICATION.

Ootacamund, July 31, 1897.

No. 360.—In exercise of the powers conferred by section 1 of the Madras Abkari Act I of 1886, His Excellency the Governor in Council is pleased to direct that the whole of the said Act shall come into force in the undermentioned 26 villages in the Golconda Agency of the Vizagapatam district from and after the date on which the provisions of section 69 of the Act, as to the publication of this notification, have been complied with—

Golconda Agency.

- | | |
|--------------------------------|----------------------------------|
| 1. Peda Jaggampeta. | 14. Chammachinta. |
| 2. Dharmavaram. | 15. Ghantavari Kottagudem. |
| 3. Kottagudem. | 16. Valusurajupadu. |
| 4. Sarababhupulapatnam. | 17. Padi. |
| 5. Gunupadi. | 18. Konkasingi. |
| 6. Golugondapeta. | 19. Kumarapuram. |
| 7. Vedurupalli. | 20. Chidikada. |
| 8. Krishnapuram Agraharam. | 21. Krishnadevipeta. |
| 9. Koduvatipudi. | 22. Lakshmipuram. |
| 10. Gummidigonda. | 23. Kondagokira. |
| 11. Suradapalli. | 24. Sarabhupati Agraharam. |
| 12. Kaluva Vaddu Sarabhavaram. | 25. Ramachandrapuram Agraharam. |
| 13. Pottinagandharapalem. | 26. Ratnampeta of Antada Muttah. |

No. 361.—Under section 24 of the Madras Abkari Act, 1886, and in exercise of all other powers enabling him in this behalf, His Excellency the Governor in Council is pleased to prescribe the following rules for the issue, &c., of licenses under section 12 of the said Act for the tapping of toddy-producing trees and for the drawing of toddy therefrom to have effect in the following local areas from the 1st day of October 1897:—

(1) The whole of the ordinary tracts of the Ganjam, Vizagapatam and Godavari districts and the following villages in the Agency tracts of the last two districts:—

VIZAGAPATAM DISTRICT.

Salur Agency.

1. Gadivalasa.
2. Jellidivalasa.

Pottangi Agency.

3. Padalavalasa.
4. Velagavalasa.

Golconda Agency.

5. Peda Jaggampeta.
6. Dharmavaram.
7. Kottagudem.
8. Sarababhupalapatnam.
9. Gunupadi.
10. Golugondapeta.
11. Vedurupalli.
12. Krishnapuram Agraharam.

Golconda Agency—cont.

13. Kodavatipudi.
14. Gummidigonda.
15. Suradapalli.
16. Kaluvavoddu Sarabhavaram.
17. Pottinagandharapalem.
18. Chammachinta.
19. Ghantavari Kottagudem.
20. Valasurajupadu.
21. Padi.
22. Konkasingi.
23. Kumarapuram.
24. Chidikada.
25. Krishnadevipeta.
26. Lakshmipuram.
27. Kondagollira.
28. Sarabhupati Agraharam.
29. Ramachandrapuram Agraharam.
30. Ratnampeta of Antada Muttah.

GODAVARI DISTRICT.

Chodavaram Agency Division.

1. Peda Bhimpalli.
2. Ramachandrapuram.
3. Purushottapatnam.
4. Indukurupeta.

Yellavaram Agency Division.

5. Nellipudi.
6. Molleru.

Polavaram Agency Division.

7. Ballipadu.
8. Venkatayapalem.
9. Cherukumilli.
10. Jagannadhapuram.
11. Pochavaram (with its hamlets).
12. Tupakulagudem.
13. Taduvaya.

Polavaram Agency Division—cont.

14. Parimpudi.
15. Ragulapalli.
16. Ayyavari Polavaram.
17. Polavaram.
18. Pattisam.
19. Gutala (with six hamlets).
20. Saggonda.
21. Dondapudi.
22. Palacherla Rajavaram.
23. Srinivasapuram.
24. Pallipudi.
25. Ramanujapuram.
26. Kristnapuram.
27. Tadipudi.
28. Bayyanagudem (with hamlets).
29. Sariipalli.
30. Jangareddigudem.
31. Gangolu (with hamlets).

(2) The rest of the Presidency with the exception of the Nilgiri district and the Wynaad taluk, Anjengo, Tangacheri, the seventeen outlying pattams of British Cochin and the Attapadi valley of the Malabar district.

Tree-tapping licenses shall be issued on the application—

(a) of licensed toddy shopkeepers in areas in which the toddy shops are sold by auction or licensed separately;

(b) of persons having the exclusive privilege of the manufacture and supply of country spirits under the contract distillery supply system, in the Chirakkal, Kottayam, Kurumbranat, Calicut, Ernad, Walavanad, Palghat and Ponnani taluks of the Malabar district and in the Mangalore and Uppinangadi taluks and the Kasaragod taluk (except the Hosdrug and Kasaragod manufacturing areas) of the South Canara district;

(c) of persons having the exclusive privilege of the manufacture and supply of country spirits under the renting system, in the manufacturing areas in the portion of the South Canara district, not specified in clause (b) *supra*.

(d) of persons having the exclusive privilege of the manufacture and vend of country spirits in the Godavari district in the Munagala and Lingagiri zamindaris of the Kistna district and British Cochin.

(e) of tappers on their own application in the South Canara district, provided it is accompanied by an application for permit for the transport of the toddy drawn to some particular shop, still or distillery, and that the latter application is countersigned or acknowledged to be correct by the shopkeeper or still-area renter or distiller to whose shop, still or distillery the toddy is to be taken;

(f) of persons having the exclusive privilege of manufacture and vend of toddy in the Godavari district;

(g) of tree-owners for not more than five trees for the drawing of toddy required for domestic consumption, but not for sale; and

(h) of toddy shopkeepers or renters in the Mysore territory desiring to obtain toddy from trees growing in British territory.

In cases (a), (b), (c), (d), (f), (g) and (h) the licenses may be issued in the name of the applicant himself or of his nominees and in case (e) in the name of the applicants only.

2. Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Inspector of the Salt, Abkari and Customs Department in charge of the Circle. Forms may be obtained from the Salt, Abkari and Customs Inspectors and from all Tahsildars and Deputy Tahsildars. They must bear a court-fee stamp of one anna, except in the case of applications made by shopkeepers and tappers, and must contain the certificate of a Treasury, Sub-Treasury or Salt Treasury officer that the fees (or the first instalment thereof, as the case may be) due on account of the trees which it is desired to tap have been paid. In the town of Madras such fees or instalment thereof should be tendered with the application. Mysore renters and shopkeepers applying for trees in British territory shall pay the tree-tax into the Mysore Amaldar's Treasury and shall present before the British Tahsildar or Deputy Tahsildar concerned along with the application in Form T.T. 6, the receipt with the Amaldar's certificate at the foot to the effect that the applicant is a person entitled to take out a tree-tapping license in Mysore. The number of trees to be licensed will be calculated at the higher rate of tree tax in force on either side of the frontier if the rate is not the same on both sides.

Applications for tree-tapping licenses in the South Canara district should be countersigned by the owner of the trees intended to be marked in token of his consent.

3. Toddy shopkeepers in tracts adjoining the Mysore territory will also be allowed to tap trees in Mysore for the supply of toddy to their shops on payment of the whole of the tree-tax in one instalment into British Treasuries and subject to such restrictions regarding permits, &c., as may be prescribed in this behalf. The rate of tree-tax to be paid in such cases will invariably be the higher rate in force on either side of the frontier if the rate is not the same on both sides.

4. The Collector may also empower heads of villages to receive such fees and to grant receipts therefor, which must be produced with the application form to the Inspector.

5. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed to be tapped.

6. On receipt of an application, the Inspector will at once take steps for the marking of the trees by an officer superior in rank to a petty officer, and for the issue of the license. Applicants for trees shall point out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so after reasonable notice the fees paid by them shall be liable to be forfeited at the Collector's discretion.

7. Collectors may, subject to the orders of the Commissioner of Salt, Abkari and Separate Revenue, from time to time prescribe the minimum number of trees for which licenses will be granted and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

8. No trees shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree, until the tree has been marked by the proper officer. But the preparation of the spathes for the drawing of toddy is permitted as soon as the fee (or the first instalment thereof, as the case may be) has been paid, a receipt has been obtained and the application in the prescribed form has been delivered to the Inspector; or when the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail has been granted on written authority obtained by the tapper from the grantee, provided that such written authority shall not be so granted before an application for the issue of a license in the name of the tapper has been delivered to the Inspector.

9. For palmyra and date trees in the Presidency and for Dadasal (Arenga wightii) trees in South Canara, tree-tapping licenses shall be annual, that is, in force from 1st October or any subsequent date to the 30th September immediately following, and for coconut and sago trees, they shall be half-yearly, that is, in force from 1st October or any subsequent date to the 31st March immediately following, and from 1st April or any subsequent date to the 30th September immediately following.

10. The following shall be the fees payable on account of each tree for the tapping of which a license is applied for. No fee will, however, be levied from the contract supplier of the Malabar district referred to in clause (b), rule 1 *supra*, on account of trees for distillery use which will be marked tax free:—

Kind of trees.	Rates of tree-tax per tree				For what period.
	In the South Canara district.	In the Madras Town Circle.	In the Godavari, Kistna, Nellore, Chingleput (except the Naidapet taluk included in the Madras Town Circle) South Arcot, Tanjore, Trichinopoly, Madura, Tinnevely and Salem districts and the North Arcot district except the Palmaner taluk and the Punganuru and Kangundi divisions and the Coimbatore district except the Kollegal taluk and the Talavadi firkas of the Satyamangalam taluk.	In the other tracts where the tree-tax system is in force.	
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Cocconut palms..	1 0 0	3 12 0	2 4 0	1 8 0	For each half year as defined in rule 9 above.
Sago palms ..	2 0 0	5 10 0	4 8 0	3 0 0	
Palmyra or date palms.	1 0 0	2 8 0	1 8 0	1 0 0	For the whole year as defined in rule 9 above.
Dadasal (Arenga wightii) palms.	0 8 0	..	..	..	

11. The fees payable on account of any license issued under these rules shall be payable in the following instalments, unless the Commissioner of Salt, Abkari and Separate Revenue shall otherwise direct. Provided that, if the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail shall have been granted to any person under the orders of Government, the instalments by which such fees shall be payable shall be regulated by the conditions of such grant:—

Period within which the license is applied for.	Proportion of tree-tax to be paid at the time of application for license.	Instalments by which the remainder is to be paid.
<i>In the case of half-yearly fees.</i>		
Between 1st October and 31st December and 1st April and 30th June in any year.	One-half	The other half to be paid in the following months of February and July respectively.
Between 1st January and 31st March and 1st July and 30th September in any year.	The whole	None.
<i>In the case of annual fees.</i>		
Between 1st October and 31st December in any year.	One-half	The other half to be paid in the following month of February.
Between 1st January to 30th April in any year.	Do.	The other half to be paid in the second month following the application for the license.
Between 1st May to 30th September in any year.	The whole	None.

12. Every instalment of tree-tax shall be paid on the first day of the month in which it falls due.

13. For the convenience of applicants, applications will be received, trees will be marked, and licenses will be issued during the fifteen days immediately preceding any annual or half-yearly period as defined in rule 9 to take effect from the commencement of such period, provided that no toddy shall be drawn except during the currency of such license.

14. All toddy drawn under the tree-tapping licenses granted in accordance with these rules shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to a distillery, still or a licensed toddy shop under a general transport permit, which will be granted gratis by the Inspector. In the South Canara district when a licensee desires to change the shop, still or distillery to which his toddy is to be taken, the permit will be amended on application and on prepayment of two annas in addition to the court fee stamp of the value of one anna to be affixed to the application. No toddy drawn under these rules shall be sold otherwise than to licensed distillers still area renters or shopkeepers except at a regularly licensed shop. Tree-foot sales or sales in the open are absolutely prohibited.

15. Between sunset and sunrise no toddy shall be kept by a person holding a license under these rules in the garden or field on which stand the trees which he is licensed to tap, except the freshly drawn toddy contained in the pots attached to the spathes of the trees which he is licensed to tap; provided that the Commissioner of Salt, Abkari and Separate Revenue may, on sufficient cause being shown, relax the restriction in any local area.*

G. STOKES,
Ag. Secretary to Government.

* In the Madras Town Circle palmyra and date toddy may be drawn as early as 4 A.M.

Kind of trees.	Rates of tree-tax per tree				For what period.
	In the South Canara district.	In the Madras Town Circle.	In the Godavari, Kistna, Nellore, Chingleput (except the Saidapet taluk included in the Madras Town Circle) South Arcot, Tanjore, Trichinopoly, Madura, Tinnevely and Salem districts and the North Arcot district except the Palmaner taluk and the Punganuru and Kangundi divisions and the Coimbatore district except the Kollegal taluk and the Talavadi firka of the Satyamangalam taluk.	In the other tracts where the tree-tax system is in force.	
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Cocoanut palms..	1 0 0	3 12 0	2 4 0	1 8 0	For each half year as defined in rule 9 above.
Sago palms ..	2 0 0	5 10 0	4 8 0	3 0 0	
Palmyra or date palms.	1 0 0	2 8 0	1 8 0	1 0 0	For the whole year as defined in rule 9 above.
Dadasal (Arenga wightii) palms.	0 8 0	..	..	..	

11. The fees payable on account of any license issued under these rules shall be payable in the following instalments, unless the Commissioner of Salt, Abkari and Separate Revenue shall otherwise direct. Provided that, if the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail shall have been granted to any person under the orders of Government, the instalments by which such fees shall be payable shall be regulated by the conditions of such grant:—

Period within which the license is applied for.	Proportion of tree-tax to be paid at the time of application for license.	Instalments by which the remainder is to be paid.
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In the case of half-yearly fees.

Between 1st October and 31st December and 1st April and 30th June in any year.	One-half	The other half to be paid in the following months of February and July respectively.†
Between 1st January and 31st March and 1st July and 30th September in any year.	The whole	

In the case of annual fees.

Between 1st October and 31st December in any year.	One-half	The other half to be paid in the following month of February. The other half to be paid in the second month following the application for the license. None.
Between 1st January to 30th April in any year.	Do.	
Between 1st May to 30th September in any year.	The whole	

12. Every instalment of tree-tax shall be paid on the first day of the month in which it falls due.

13. For the convenience of applicants, applications will be received, trees will be marked, and licenses will be issued during the fifteen days immediately preceding any annual or half-yearly period as defined in rule 9 to take effect from the commencement of such period, provided that no toddy shall be drawn except during the currency of such license.

14. All toddy drawn under the tree-tapping licenses granted in accordance with these rules shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to a distillery, still or a licensed toddy shop under a general transport permit, which will be granted gratis by the Inspector. In the South Canara district when a licensee desires to change the shop, still or distillery to which his toddy is to be taken, the permit will be amended on application and on prepayment of two annas in addition to the court fee stamp of the value of one anna to be affixed to the application. No toddy drawn under these rules shall be sold otherwise than to licensed distillers still area renters or shopkeepers except at a regularly licensed shop. Tree-foot sales or sales in the open are absolutely prohibited.

15. Between sunset and sunrise no toddy shall be kept by a person holding a license under these rules in the garden or field on which stand the trees which he is licensed to tap, except the freshly-drawn toddy contained in the pots attached to the spathes of the trees which he is licensed to tap; provided that the Commissioner of Salt, Abkari and Separate Revenue may, on sufficient cause being shown, relax the restriction in any local area.*

G. STOKES,
Ag. Secretary to Government.

* In the Madras Town Circle palmyra and date toddy may be drawn as early as 4 A.M.

Kind of trees.	Rates of tree-tax per tree				For what period.
	In the South Canara district.	In the Madras Town Circle.	In the Godavari, Kistna, Nellore, Chingleput (except the Saidapet taluk included in the Madras Town Circle) South Arcot, Tanjore, Trichinopoly, Madura, Tinnevely and Salem districts and the North Arcot district except the Palmaner taluk and the Punganuru and Kangundi divisions and the Coimbatore district except the Kollegal taluk and the Talavadi firka of the Satyamangalam taluk.	In the other tracts where the tree-tax system is in force.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Cocconut palms..	1 0 0	3 12 0	2 4 0	1 8 0	For each half year as defined in rule 9 above.
Sago palms ..	2 0 0	5 10 0	4 8 0	3 0 0	
Palmyra or date palms.	1 0 0	2 8 0	1 8 0	1 0 0	For the whole year as defined in rule 9 above.
Dadasal (Arenga wightii) palms.	0 8 0	..	..	..	

11. The fees payable on account of any license issued under these rules shall be payable in the following instalments, unless the Commissioner of Salt, Abkari and Separate Revenue shall otherwise direct. Provided that, if the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail shall have been granted to any person under the orders of Government, the instalments by which such fees shall be payable shall be regulated by the conditions of such grant:—

Period within which the license is applied for.	Proportion of tree-tax to be paid at the time of application for license.	Instalments by which the remainder is to be paid.
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In the case of half-yearly fees.

Between 1st October and 31st December and 1st April and 30th June in any year.	One-half	The other half to be paid in the following months of February and July respectively.†
Between 1st January and 31st March and 1st July and 30th September in any year.	The whole	

In the case of annual fees.

Between 1st October and 31st December in any year.	One-half	The other half to be paid in the following month of February. The other half to be paid in the second month following the application for the license. None.
Between 1st January to 30th April in any year.	Do.	
Between 1st May to 30th September in any year.	The whole	

12. Every instalment of tree-tax shall be paid on the first day of the month in which it falls due.

13. For the convenience of applicants, applications will be received, trees will be marked, and licenses will be issued during the fifteen days immediately preceding any annual or half-yearly period as defined in rule 9 to take effect from the commencement of such period, provided that no toddy shall be drawn except during the currency of such license.

14. All toddy drawn under the tree-tapping licenses granted in accordance with these rules shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to a distillery, still or a licensed toddy shop under a general transport permit, which will be granted gratis by the Inspector. In the South Canara district when a licensee desires to change the shop, still or distillery to which his toddy is to be taken, the permit will be amended on application and on prepayment of two annas in addition to the court fee stamp of the value of one anna to be affixed to the application. No toddy drawn under these rules shall be sold otherwise than to licensed distillers still area renters or shopkeepers except at a regularly licensed shop. Tree-foot sales or sales in the open are absolutely prohibited.

15. Between sunset and sunrise no toddy shall be kept by a person holding a license under these rules in the garden or field on which stand the trees which he is licensed to tap, except the freshly-drawn toddy contained in the pots attached to the spathes of the trees which he is licensed to tap; provided that the Commissioner of Salt, Abkari and Separate Revenue may, on sufficient cause being shown, relax the restriction in any local area.*

G. STOKES,
Ag. Secretary to Government.

* In the Madras Town Circle palmyra and date toddy may be drawn as early as 4 A.M.

Kind of trees.	Rates of tree-tax per tree				For what period.
	In the South Canara district.	In the Madras Town Circle.	In the Godavari, Kistna, Nellore, Chingleput (except the Saidapet taluk included in the Madras Town Circle) South Arcot, Tanjore, Trichinopoly, Madura, Tinnevely and Salem districts and the North Arcot district except the Palmaner taluk and the Punganuru and Kangundi divisions and the Coimbatore district except the Kollegal taluk and the Talavadi firka of the Satyamangalam taluk.	In the other tracts where the tree-tax system is in force.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Cocoanut palms..	1 0 0	3 12 0	2 4 0	1 8 0	For each half year as defined in rule 9 above.
Sago palms	2 0 0	5 10 0	4 8 0	3 0 0	
Palmyra or date palms.	1 0 0	2 8 0	1 8 0	1 0 0	For the whole year as defined in rule 9 above.
Dadasal (Arenga wightii) palms.	0 8 0	..	..	..	

11. The fees payable on account of any license issued under these rules shall be payable in the following instalments, unless the Commissioner of Salt, Abkari and Separate Revenue shall otherwise direct. Provided that, if the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail shall have been granted to any person under the orders of Government, the instalments by which such fees shall be payable shall be regulated by the conditions of such grant:—

Period within which the license is applied for.	Proportion of tree-tax to be paid at the time of application for license.	Instalments by which the remainder is to be paid.
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In the case of half-yearly fees.

Between 1st October and 31st December and 1st April and 30th June in any year.	One-half	The other half to be paid in the following months of February and July respectively. None.
Between 1st January and 31st March and 1st July and 30th September in any year.	The whole	

In the case of annual fees.

Between 1st October and 31st December in any year.	One-half	The other half to be paid in the following month of February. The other half to be paid in the second month following the application for the license. None.
Between 1st January to 30th April in any year.	Do.	
Between 1st May to 30th September in any year.	The whole	

12. Every instalment of tree-tax shall be paid on the first day of the month in which it falls due.

13. For the convenience of applicants, applications will be received, trees will be marked, and licenses will be issued during the fifteen days immediately preceding any annual or half-yearly period as defined in rule 9 to take effect from the commencement of such period, provided that no toddy shall be drawn except during the currency of such license.

14. All toddy drawn under the tree-tapping licenses granted in accordance with these rules shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to a distillery, still or a licensed toddy shop under a general transport permit, which will be granted gratis by the Inspector. In the South Canara district when a licensee desires to change the shop, still or distillery to which his toddy is to be taken, the permit will be amended on application and on prepayment of two annas in addition to the court fee stamp of the value of one anna to be affixed to the application. No toddy drawn under these rules shall be sold otherwise than to licensed distillers still area renters or shopkeepers except at a regularly licensed shop. Tree-foot sales or sales in the open are absolutely prohibited.

15. Between sunset and sunrise no toddy shall be kept by a person holding a license under these rules in the garden or field on which stand the trees which he is licensed to tap, except the freshly-drawn toddy contained in the pots attached to the spathes of the trees which he is licensed to tap; provided that the Commissioner of Salt, Abkari and Separate Revenue may, on sufficient cause being shown, relax the restriction in any local area.*

G. STOKES,
Ag. Secretary to Government.

* In the Madras Town Circle palmyra and date toddy may be drawn as early as 4 A.M.

Kind of trees.	Rates of tree-tax per tree				For what period.
	In the South Canara district.	In the Madras Town Circle.	In the Godavari, Kistna, Nellore, Chingleput (except the Saidapet taluk included in the Madras Town Circle) South Arcot, Tanjore, Trichinopoly, Madurai, Tinnevely and Salem districts and the North Arcot district except the Palmaner taluk and the Punganuru and Kangundi divisions and the Coimbatore district except the Kollegal taluk and the Talavadi firka of the Satyamangalam taluk.	In the other tracts where the tree-tax system is in force.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Cocoanut palms..	1 0 0	3 12 0	2 4 0	1 8 0	For each half year as defined in rule 9 above.
Sago palms ..	2 0 0	5 10 0	4 8 0	3 0 0	
Palmyra or date palms.	1 0 0	2 8 0	1 8 0	1 0 0	For the whole year as defined in rule 9 above.
Dadasal (Arenga wightii) palms.	0 8 0	..	..	..	

11. The fees payable on account of any license issued under these rules shall be payable in the following instalments, unless the Commissioner of Salt, Abkari and Separate Revenue shall otherwise direct. Provided that, if the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail shall have been granted to any person under the orders of Government, the instalments by which such fees shall be payable shall be regulated by the conditions of such grant:—

Period within which the license is applied for.	Proportion of tree-tax to be paid at the time of application for license.	Instalments by which the remainder is to be paid.
<i>In the case of half-yearly fees.</i>		
Between 1st October and 31st December and 1st April and 30th June in any year.	One-half	The other half to be paid in the following months of February and July respectively. None.
Between 1st January and 31st March and 1st July and 30th September in any year.	The whole	
<i>In the case of annual fees.</i>		
Between 1st October and 31st December in any year.	One-half	The other half to be paid in the following month of February. The other half to be paid in the second month following the application for the license. None.
Between 1st January to 30th April in any year.	Do.	
Between 1st May to 30th September in any year.	The whole	

12. Every instalment of tree-tax shall be paid on the first day of the month in which it falls due.

13. For the convenience of applicants, applications will be received, trees will be marked, and licenses will be issued during the fifteen days immediately preceding any annual or half-yearly period as defined in rule 9 to take effect from the commencement of such period, provided that no toddy shall be drawn except during the currency of such license.

14. All toddy drawn under the tree-tapping licenses granted in accordance with these rules shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to a distillery, still or a licensed toddy shop under a general transport permit, which will be granted gratis by the Inspector. In the South Canara district when a licensee desires to change the shop, still or distillery to which his toddy is to be taken, the permit will be amended on application and on prepayment of two annas in addition to the court fee stamp of the value of one anna to be affixed to the application. No toddy drawn under these rules shall be sold otherwise than to licensed distillers still area renters or shopkeepers except at a regularly licensed shop. Tree-foot sales or sales in the open are absolutely prohibited.

15. Between sunset and sunrise no toddy shall be kept by a person holding a license under these rules in the garden or field on which stand the trees which he is licensed to tap, except the freshly-drawn toddy contained in the pots attached to the spathes of the trees which he is licensed to tap; provided that the Commissioner of Salt, Abkari and Separate Revenue may, on sufficient cause being shown, relax the restriction in any local area.*

G. STOKES,
Ag. Secretary to Government.

* In the Madras Town Circle palmyra and date toddy may be drawn as early as 4 A.M.

Kind of trees.	Rates of tree-tax per tree				For what period.
	In the South Canara district.	In the Madras Town Circle.	In the Godavari, Kistna, Nellore, Chingleput (except the Saidapet taluk included in the Madras Town Circle) South Arcot, Tanjore, Trichinopoly, Madura, Tinnevely and Salem districts and the North Arcot district except the Palmaner taluk and the Punganuru and Kangundi divisions and the Coimbatore district except the Kollegal taluk and the Talavadi firka of the Satyamangalam taluk.	In the other tracts where the tree-tax system is in force.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Coconut palms..	1 0 0	3 12 0	2 4 0	1 8 0	For each half year as defined in rule 9 above.
Sago palms ..	2 0 0	5 10 0	4 8 0	3 0 0	
Palmyra or date palms.	1 0 0	2 8 0	1 8 0	1 0 0	For the whole year as defined in rule 9 above.
Dadasal (Arenga wightii) palms.	0 8 0	..	..	..	

11. The fees payable on account of any license issued under these rules shall be payable in the following instalments, unless the Commissioner of Salt, Abkari and Separate Revenue shall otherwise direct. Provided that, if the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail shall have been granted to any person under the orders of Government, the instalments by which such fees shall be payable shall be regulated by the conditions of such grant:—

Period within which the license is applied for.	Proportion of tree-tax to be paid at the time of application for license.	Instalments by which the remainder is to be paid.
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In the case of half-yearly fees.

Between 1st October and 31st December and 1st April and 30th June in any year.	One-half	The other half to be paid in the following months of February and July respectively.
Between 1st January and 31st March and 1st July and 30th September in any year.	The whole	None.

In the case of annual fees.

Between 1st October and 31st December in any year.	One-half	The other half to be paid in the following month of February.
Between 1st January to 30th April in any year.	Do.	The other half to be paid in the second month following the application for the license.
Between 1st May to 30th September in any year.	The whole	None.

12. Every instalment of tree-tax shall be paid on the first day of the month in which it falls due.

13. For the convenience of applicants, applications will be received, trees will be marked, and licenses will be issued during the fifteen days immediately preceding any annual or half-yearly period as defined in rule 9 to take effect from the commencement of such period, provided that no toddy shall be drawn except during the currency of such license.

14. All toddy drawn under the tree-tapping licenses granted in accordance with these rules shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to a distillery, still or a licensed toddy shop under a general transport permit, which will be granted gratis by the Inspector. In the South Canara district when a licensee desires to change the shop, still or distillery to which his toddy is to be taken, the permit will be amended on application and on prepayment of two annas in addition to the court fee stamp of the value of one anna to be affixed to the application. No toddy drawn under these rules shall be sold otherwise than to licensed distillers still area renters or shopkeepers except at a regularly licensed shop. Tree-foot sales or sales in the open area absolutely prohibited.

15. Between sunset and sunrise no toddy shall be kept by a person holding a license under these rules in the garden or field on which stand the trees which he is licensed to tap, except the freshly-drawn toddy contained in the pots attached to the spathes of the trees which he is licensed to tap; provided that the Commissioner of Salt, Abkari and Separate Revenue may, on sufficient cause being shown, relax the restriction in any local area.*

G. STOKES,
Ag. Secretary to Government.

* In the Madras Town Circle palmyra and date toddy may be drawn as early as 4 a.m.

Kind of trees.	Rates of tree-tax per tree				For what period.
	In the South Canara district.	In the Madras Town Circle.	In the Godavari, Kistna, Nellore, Chingleput (except the Saidapet taluk included in the Madras Town Circle) South Arcot, Tanjore, Trichinopoly, Madura, Tinnevely and Salem districts and the North Arcot district except the Palmaner taluk and the Punganuru and Kangandi divisions and the Coimbatore district except the Kollegal taluk and the Talavadi firka of the Satyamangalam taluk.	In the other tracts where the tree-tax system is in force.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Cocoanut palms..	1 0 0	8 12 0	2 4 0	1 8 0	For each half year as defined in rule 9 above.
Sage palms ..	2 0 0	5 10 0	4 8 0	3 0 0	
Palmyra or date palms.	1 0 0	2 8 0	1 8 0	1 0 0	For the whole year as defined in rule 9 above.
Dadaaal (Arenga wightii) palms.	0 8 0	..	..	..	

11. The fees payable on account of any license issued under these rules shall be payable in the following instalments, unless the Commissioner of Salt, Abkari and Separate Revenue shall otherwise direct. Provided that, if the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail shall have been granted to any person under the orders of Government, the instalments by which such fees shall be payable shall be regulated by the conditions of such grant:—

Period within which the license is applied for.	Proportion of tree-tax to be paid at the time of application for license.	Instalments by which the remainder is to be paid.
---	---	---

In the case of half-yearly fees.

Between 1st October and 31st December and 1st April and 30th June in any year.	One-half ..	The other half to be paid in the following months of February and July respectively. None.
Between 1st January and 31st March and 1st July and 30th September in any year.	The whole ..	

In the case of annual fees.

Between 1st October and 31st December in any year.	One-half ..	The other half to be paid in the following month of February. The other half to be paid in the second month following the application for the license. None.
Between 1st January to 30th April in any year.	Do. ..	
Between 1st May to 30th September in any year.	The whole ..	

12. Every instalment of tree-tax shall be paid on the first day of the month in which it falls due.

13. For the convenience of applicants, applications will be received, trees will be marked, and licenses will be issued during the fifteen days immediately preceding any annual or half-yearly period as defined in rule 9 to take effect from the commencement of such period, provided that no toddy shall be drawn except during the currency of such license.

14. All toddy drawn under the tree-tapping licenses granted in accordance with these rules shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to a distillery, still or a licensed toddy shop under a general transport permit, which will be granted gratis by the Inspector. In the South Canara district when a licensee desires to change the shop, still or distillery to which his toddy is to be taken, the permit will be amended on application and on prepayment of two annas in addition to the court fee stamp of the value of one anna to be affixed to the application. No toddy drawn under these rules shall be sold otherwise than to licensed distillers still area renters or shopkeepers except at a regularly licensed shop. Tree-foot sales or sales in the open area absolutely prohibited.

15. Between sunrise and sunrise no toddy shall be kept by a person holding a license under these rules in the garden or on which stand the trees which he is licensed to tap, except the freshly-drawn toddy contained in the pots attached to the spathes of the trees which he is licensed to tap; provided that the Commissioner of Salt, Abkari and Separate Revenue may, on sufficient cause being shown, relax the restriction in any local area.*

G. STOKES,
Ag. Secretary to Government.

* In the Madras Town Circle palmyra and date toddy may be drawn as early as 4 A.M.

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 659

DATED 31st July 1897

[Despatch Abstract.]

Introduction of the Madras Abkari Act
I 1886.

Approving, subject to certain modifications submitted by the Board, the order for the — into 26 villages of the Golconda Agency, Vizagapatnam D., and the prescribing rules for the tapping of toddy-producing trees in the three taluqs and for the drawing of toddy from the 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 (1897) Department.

CURRENT No. 6182



From The Secretary to the Commissions
of Salt, Akbar and Separate
Revenue
Madras

Press No. 287

Dated 19th July 1997

Received 21-7-99

Registered 21-7-87

Enclosures 3

Spare copies

SUBJECT.

SUBJECT.

Submitting to Government for approval and publication in the Fort Saint George Gazette two draft notifications, one relating to the introduction of the Madras Shikari Act I of 1886 into 26 villages of the Solapur Taluqa in the Vizagapatnam District and the other prescribing rules for the —

persons having the exclusive right to use and sur

and sup the name of God

...to the ... the ...

The present day is a day of
 the most beautiful and

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Singapore

211

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BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

NOTIFICATION.

Ootacamund, July 24, 1896.

No. 363.—Under section 24 of the Madras Abkari Act, 1886, and in exercise of all other powers enabling him in this behalf, His Excellency the Governor in Council is pleased to prescribe the following rules for the issue, &c., of licenses under section 12 of the said Act for the tapping of toddy-producing trees and for the drawing of toddy therefrom to have effect in the following local areas from the 1st day of October 1896:—

- (1) The whole of the ordinary tracts of the Ganjam district.
- (2) The whole of the ordinary tracts of the Vizagapatam district and the following villages of

Chingelpet Agency *Gojunda Agency - Cont.*

1. *Chingelpet* ✓ 11. *Chingelpet* ✓ 23. *Chingelpet* ✓
2. *Chingelpet* ✓ 12. *Chingelpet* ✓ 24. *Chingelpet* ✓
3. *Chingelpet* ✓ 13. *Chingelpet* ✓ 25. *Chingelpet* ✓
4. *Chingelpet* ✓ 14. *Chingelpet* ✓ 26. *Chingelpet* ✓
5. *Chingelpet* ✓ 15. *Chingelpet* ✓ 27. *Chingelpet* ✓
6. *Chingelpet* ✓ 16. *Chingelpet* ✓ 28. *Chingelpet* ✓
7. *Chingelpet* ✓ 17. *Chingelpet* ✓ 29. *Chingelpet* ✓
8. *Chingelpet* ✓ 18. *Chingelpet* ✓ 30. *Chingelpet* ✓
9. *Chingelpet* ✓ 19. *Chingelpet* ✓ 31. *Chingelpet* ✓
10. *Chingelpet* ✓ 20. *Chingelpet* ✓ 32. *Chingelpet* ✓

- (6) The Cuddapah district.
- (7) The Kurnool district.
- (8) The Madras Town Circle consisting of the Madras Town and the Saidapet taluk of the Chingleput district.
- (9) The rest of the Chingleput district.
- (10) The North Arcot district.
- (11) The South Arcot district.
- (12) The Tanjore district.
- (13) The Trichinopoly district.
- (14) The Madura district.
- (15) The Tinnevely district.
- (16) The whole of the Coimbatore district, except the Kollegal taluk and the Talavadi firka of the Satyamangalam taluk.
- (17) The Salem district.
- (18) The whole of the Malabar district, except the Wynad taluk, Anjerger, Tangacheri, the seventeen outlying pattams of British Cochin and the Attapadi valley of the Malabar district.
- (19) The South Canara district.

Tree-tapping licenses shall be issued on the application—

- (a) of licensed toddy shopkeepers in areas in which the toddy shops are sold by auction or licensed separately;
- (b) of the persons to whom the exclusive privilege of the supply of country spirits in the Chirakkal, Kottayam, Kurumbranat, Calicut, Ernad, Walavanad, Palghat and Ponnani taluks of the Malabar and in the Mangalore and Uppinangadi taluks and the Kasaragod taluk (except the Hosdrug and Kasaragod still areas) of South Canara has been granted;
- (c) of the persons having the exclusive right of manufacture and vend of country spirits in British Cochin and that of manufacture and supply in the Cocanada town farm of Godavari and in the manufacturing areas of South Canara;

(d) of tappers on their own application in the South Canara district, provided it is accompanied by an application for permit for the transport of the toddy drawn to some particular shop or distillery, and that the latter application is countersigned or acknowledged to be correct by the shopkeeper or distiller to whose shop or distillery the toddy is to be taken;

(e) of persons having the right of manufacture and vend of country spirits or toddy in Godavari and of manufacture and vend of country spirits in the Munagala and Lingagiri zemindaris in the Nandigama taluk of Kistna;

(f) of tree-owners for not more than five trees for the drawing of toddy required for domestic consumption, but not for sale.

In cases (a), (b), (c), (e) and (f) the licenses may be issued in the name of the applicant himself or of his nominees and in case (d) in the name of the applicants only. If the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail in any area should be granted to any person, tree-tapping licenses will be issued only on the application of such grantees.

2. Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Inspector of the Salt, Abkari and Customs Department in charge of the Circle. Forms may be obtained from the Salt, Abkari and Customs Inspectors and from all Tahsildars and Deputy Tahsildars in the abovementioned local areas. They must bear a court-fee stamp of one anna and must contain the certificate of a Treasury or Sub-Treasury officer that the fees (or the first instalment thereof, as the case may be) due on account of the trees which it is desired to tap have been paid. In the town of Madras such fees or instalment thereof should be tendered with the application.

Applications for tree-tapping licenses in the South Canara district should be countersigned by the owner of the trees intended to be marked in token of his consent.

3. The Collector may also empower heads of villages to receive such fees and to grant receipts therefor, which must be produced with the application form to the Inspector.

4. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed in such licenses to be tapped.

5. On receipt of an application, the Inspector will at once take steps for the marking of the trees by an officer superior in rank to a petty officer and for the issue of the license.

6. Collectors may, subject to the orders of the Commissioner of Salt, Abkari and Separate Revenue, from time to time prescribe the minimum number of trees for which licenses will be granted and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

7. No trees shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree, until the tree has been marked by the proper officer. But the preparation of the spathes for the drawing of toddy is permitted as soon as the fee (or the first instalment thereof, as the case may be) has been paid, a receipt has been obtained and the application in the prescribed form has been delivered to the Inspector; or when the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail has been granted on written authority obtained by the tapper from the grantee, provided that such written authority shall not be so granted before an application for the issue of a license in the name of the tapper has been delivered to the Inspector.

8. For palmyra and date trees tree-tapping licenses shall be annual, that is, in force from 1st October or any subsequent date to the 30th September immediately following, and for coconut and sago trees, they shall be half-yearly, that is, in force from 1st October or any subsequent date to the 31st March immediately following, and from 1st April or any subsequent date to the 30th September immediately following.

9. The following shall be the fees payable on account of each tree, for the tapping of which a license is applied for. No fee will, however, be levied from the contract supplier of the Malabar district referred to in clause (b), rule 1 *supra*, on account of trees for distillery use which will be marked tax free:—

Kind of trees.	Rates of tree-tax per tree					For what period.
	In the South Canara district.	In the Madras Town Circle.	In the Godavari, Kistna, Chingleput, South Arcot, Tanjore, Trichinopoly, Coimbatore and Salem districts and the North Arcot district except the Palamaner taluk and the Pongalur and Kangudi divisions, and the Madura district except that portion of the Ramnad and Sivagangai zemindaris in which the T.T. system was introduced from 1st October 1894.	In the other tracts named in the preamble to these rules.		
1	2	3	4	5	6	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
Coconut palms ..	6 0 0	3 12 0	2 4 0	1 8 0		For each half-year as defined in rule 8 above. For the whole year as defined in rule 8 above
Sago palms ..	1 8 0	5 10 0	4 8 0	3 0 0		
Palmyra or date palms.	6 0 0	2 8 0	1 8 0	1 0 0		

10. The fees payable on account of any license issued under these rules shall be payable in the following instalments, unless the Commissioner of Salt, Abkari and Separate Revenue shall otherwise direct. Provided that, if the exclusive privilege of manufacturing and supplying toddy by wholesale and of selling the same by retail shall have been granted to any person under the orders of Gov-

ment, the instalments by which such fees shall be payable shall be regulated by the conditions of such grant:—

Period within which the license is applied for.	Proportion of tree-tax to be paid at the time of application for license.	Instalments by which the remainder is to be paid.
<i>In the case of half-yearly fees.</i>		
Between 1st October and 31st December and 1st April and 30th June in any year.	One-half	The other half to be paid in the following months of February and July, respectively. None.
Between 1st January and 31st March and 1st July and 30th September in any year.	The whole	
<i>In the case of annual fees.</i>		
Between 1st October and 31st December in any year.	One-half	The other half to be paid in the following month of February. The other half to be paid in the second month following the application for the license. None.
Between 1st January to 30th April in any year.	One-half	
Between 1st May to 30th September in any year.	The whole	

11. Every instalment of tree-tax shall be paid on the first day of the month in which it falls due.

12. For the convenience of applicants, applications will be received, trees will be marked, and licenses will be issued during the fifteen days immediately preceding any annual or half-yearly period as defined in rule 8 to take effect from the commencement of such period, provided that no toddy shall be drawn except during the currency of such license.

13. All toddy drawn under the tree-tapping licenses granted in accordance with these rules shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to a distillery, or a licensed toddy shop under a general transport permit, which will be granted gratis by the Inspector. In the South Canara district when a licensee desires to change the shop, or distillery to which his toddy is to be taken, the permit will be amended on application and on prepayment of two annas in addition to the court-fee stamp of the value of one anna to be affixed to the application. No toddy drawn under these rules shall be sold otherwise than to licensed distillers or shopkeepers, except at a regularly licensed shop. Tree-foot sales or sales in the open are absolutely prohibited.

14. Between sunset and sunrise no toddy shall be kept by a person holding a license under these rules in the garden or field on which stand the trees which he is licensed to tap, except the freshly-drawn toddy contained in the pots attached to the spathes of the trees which he is licensed to tap; provided that the Commissioner of Salt, Abkari and Separate Revenue may, on sufficient cause being shown, relax the restriction in any local area.

* In the Madras Town Circle palmyra and date toddy may be drawn as early as 4 A.M.

A. T. ARUNDEL,
Ag. Secretary to Government.

Assist. Secretary

1896-97.

Government notification regarding the
Tree-tapping rules.

Endorsement *30/2*

BOARD OF REVENUE (SEPARATE REVENUE), No. 278, 10TH JULY 1897.
PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following letter from G. W. BROWN, Esq., Assistant Commissioner of Salt, Abkari and Customs Revenue, Bellary Sub-division, to the Deputy Commissioner, Central Division, dated 13th June 1897, No. 1527 :—

I have the honour to bring to your notice a practice obtaining in this sub-division which I consider ought to be discouraged or at least brought under control.

2. An applicant applies for, say, 50 trees for which he desires one license and transport permit. The latter would only be for $12\frac{1}{2}$ gallons calculating at the rate of $\frac{1}{2}$ a gallon a tree and assuming that half the total number marked 25 are tapped daily. He, however, only utilises, say, 30 of the trees reserving the remaining 20 till the 30 have ceased to yield. He, however, possesses a permit for $12\frac{1}{2}$ gallons daily, whereas if it had been known that the applicant only intended to utilize this number of trees, the quantity for which the permit would have been granted would only have been $7\frac{1}{2}$ gallons. In other words, the applicant can transport $4\frac{1}{2}$ gallons of illicit toddy (if he can get it) under cover of his permit.

3. I consider therefore that the applicant should be required to declare at the time he presents his application how many of the trees applied for he intends to tap at once, and how many he intends to hold in reserve. Transport permits would then be prepared accordingly.

4. If this proposal meets with approval a condition will have to be inserted in the notification for the coming sales.

Endorsement No. 3346.

Copy submitted to the Board for orders.

2. In the opinion of the undersigned it is desirable since the practice referred to by the Assistant Commissioner, Bellary Sub-division, is by no means uncommon, that a condition in accordance with his suggestion be inserted in the notifications for the ensuing toddy sales.

3. Instances have also occurred in which applicants for trees do not desire all their trees to be marked at once either because they have not selected trees, or from some other cause. It seems desirable that a condition be also inserted in the forthcoming notification rendering it obligatory on applicants to appear and point out their trees within a fixed period, failing which they should be liable to the forfeiture of the fees.

CENTRAL DIVISION,
20th June 1897.

(Signed) W. C. F. LEGGATT,
Acting Deputy Commissioner of
Salt, Abkari and Customs Revenue.

Copy to Assistant Commissioner, Bellary Sub-division
(with reference to his letter, No. 1527,
dated 13th June 1897, and No. 1528, dated 13th June 1897).

RESOLUTION—No. 278, dated 10th July 1897.

The Assistant Commissioner's proposal is impracticable. It is not possible to effectively control illicit tapping by means of transport permits when such considerable variations as are known to be common take place in the yield of trees.

1, 7 and 10 of the Second Notification in

Enclure 32/2

BOARD OF REVENUE (SEPARATE REVENUE), No. 278, 10th July 1897.
PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following letter from G. W. BROWN, Esq., Assistant Commissioner of Salt, Abkari and Customs Revenue, Bellary Sub-division, to the Deputy Commissioner, Central Division, dated 13th June 1897, No. 1527:—

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Copy submitted to the Board for orders.

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3. Instances have also occurred in which applicants for trees do not desire all their trees to be marked at once either because they have not selected trees, or from some other cause. It seems desirable that a condition be also inserted in the forthcoming notification rendering it obligatory on applicants to appear and point out their trees within a fixed period, failing which they should be liable to the forfeiture of the fees.

CENTRAL DIVISION,
20th June 1897.

(Signed) W. C. F. LEGGATT,
Acting Deputy Commissioner of
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Copy to Assistant Commissioner, Bellary Sub-division
(with reference to his letter, No. 1527,
dated 13th June 1897, and No. 1528, dated 13th June 1897).

RESOLUTION—No. 278, dated 10th July 1897.

The Assistant Commissioner's proposal is impracticable. It is not possible to effectively control illicit tapping by means of transport permits when such considerable variations as are known to be common take place in the yield of trees.

"Applicants for trees shall point out to the marking officer when required by the latter to do so the trees applied for by them. Should they fail to do so after reasonable notice, the fees paid by them shall be liable to be forfeited at the Collector's discretion."

(Signed)

Acting Secretary

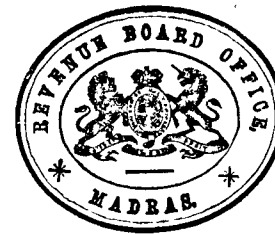
(Signed)

Assistant Secretary

all Collectors.

„ the Inspector, Madras Town Circle

Approving the suggestion of the Deputy Commissioner, Central Division, to require applicants for trees to appear and point out their trees within a fixed period, and ordering the insertion of a condition to that effect in the tree-tapping license and in the tree-tax notification to be submitted to Government for approval and publication in the *Port St. George Gazette*.



1P

Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 19th July 1897.

Item No. 287

Resolution.

With reference to the papers noted in the margin, the Board begs to

✓ Submit two draft notifications, one relating to the introduction of the Madras —
G. O. No 336 Rev. dated 15th May 1897.
G. O. No 373 Rev. dated 22nd May 1897.
G. O. No 375 Rev. dated 24th May 1897.
G. O. No 510 Rev. dated 29th June 1897.
G. O. No 552 Rev. dated 10th July 1897.
B. P. No 249 dated 23rd June 1897.
B. P. No 256 dated 1st July 1897.

Shikari Act I of 1886 into 26 villages of the Golconda Agency of the Vizagapatam district and the other prescribing rules for the issue of licenses for the tapping of toddy producing trees in tree-tax areas and for the drawing of toddy therefrom from the 1st October next.

2. The Concluding portions of Rules 1, 7 and 10 of the Second Notification as

as published last year have been omitted as no exclusive privilege of manufacturing and supplying toddy by wholesale and selling it by retail is recognised apart from that referred to in clause (2) of Rule 1. The exception in Rule 2 regarding Court fee stamps of the value of one anna being affixed to applications for tree tapping licenses is made with reference to the notification of the Government of India, Finance and Commerce Department, Communicated with Government Order No 3433 dated 7th July 1897, while the addition to Rule 6 has been made in accordance with Board's Proceedings No 278 dated 10th July 1897 a copy of which is herewith forwarded. The other alterations made have reference to the changes ordered for the next lease.

3. It is requested that Government will —

will be pleased to approve of the notifications and have ² them published in three successive issues of the Fort Saint George Gazette.

(True Extract)

Kannad. Mallett

Fort Saint Secretary.

20.

The Secretary to Government
Revenue Department.

with drafts of two notifications and
with a copy of Board's Proceedings
No 278 dated 10th July 1897 (in proof)

19/7/97

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

Drift 20. 11/20/17.
Note. This note has been prepared on the
supposition that the Bd's proposals
re Godavari now with H.M. will be
approved.
I have not approved these proposals
the notice must be revised.
BS

loc A

C.6 654
31-7-17

G. No. 6182.

From the Board of Revenue

Dated 19th July 1897

For orders:-

With the above Currents, the
Board submits the following Notifica-
tions for publication in the Fort St.
George Gazette:-

(1) Extending the Abkari Act I of
1886 to 26 villages of the Golconda
Agency of the Vizagapatam District into
which the tree tapping system is to be
introduced from October 1, 1897 (vide
para 3 of Board's Proceedings in G. O.
No. 510 dated 29th June 1897.)

(2) Prescribing rules under section
24 of the Act for the issue of tree
tapping licenses.

2. The first Notification is all
right and may be published.

3. Orders are required on a few
points regarding the second Notifica-
tion.

i. From the wording of the first po-
tion of Rule 1 of the Notification, it
is not quite clear that the rules ap-
ply to the villages in the Agency tract
of the three northern Districts named
in the Notification.

The rule runs as follows:-

" Under section 24 of the Abkari Act

His Excellency in Council.

a" (2) The whole of the tracts of the Viza-

"Gapatam District with the exception of
the following villages:—

m" (3) The whole of the Agency tracts of
the Godavary District except the follow-
ing villages of " x x x x "

io It is suggested that the following may
be substituted for the words following
to have effect " :-

e " in the following local areas from the
1st: day of October 1897:—

f "(1) The whole of the ordinary tracts of the
Ganjam, Vizagapatam and Godavari Dis-
tricts and the following villages in the
Agency tracts of the last two Districts
(N. E. Villages)

"(2) The rest of the Presidency with the exception
of the Milgiri District, and the Wynaad
taluk, Anjengo, Tangachari, the seventeen
outlying pattams of British Cochin and the
Attapadi valley of the Malabar District."

ii. To one unacquainted with the de-
tails of the Abkhari Administration of the
Presidency, clause (b) ^{and} first portion
of (c) of rule 1 would seem to refer to
areas under the same system of Abkhari
management. But, clause (b) refers to
areas under the contract distillery sys-
tem, and first portion of clause (c) to
areas under the renting system. Clauses
(b) and (c) may be split up into three
clauses as follows:—

"(b) of the persons having the exclusive
privilege of the manufacture and supply
of spirits under the contract

*This is a better way of
putting it, subject to the
consideration in consequence*

*district - I thought limit appli-
cation by tappers was allowed in many
places - but I suppose I am wrong.*
BS

av2
31/7/97

This is clearer
BS

Note. The remaining clauses of Rule 1 will be
re-lettered if this suggestion is approved.

*It seems right to strike out of Rule
1, because Rule 1(c) states the same
thing in different language, but I don't
see the object of the omission from Rules
7 & 10, which cover slightly different
ground*
BS

*Rules 7 & 10 have not been altered
in the whole handwritten submitted*
BS

BS
31/7/97

"the Malabar District and in the Manga-
lore and Uppinangadi Taluks and the
Kasaragod Taluk (except the Hosdrug
and Kasaragod manufacturing areas) of
the South Canara District;
(c) of the persons having the exclu-
sive privilege of the manufacture and
supply of country spirits, under the
renting system, in the manufacturing
areas in the portion of the South Ca-
nara District not specified in clause
(b) supra and in the Peddapuram Taluk
and the Cocanada, Pithapuram and Tuni
Divisions of the Godavari District;
(d) of the persons having the exclu-
sive privilege of the manufacture and
vend of country spirits in the portion
of the Godavari District not specified
in clause (c) supra, in the Munagala
and Lingagiri Zemindaris of the Kistna
District and in British Cochin; "
iii. The concluding portions of rules
1, 7 and 10 of the Notification as pub-
lished last year have now been omitted
by the Board, as no exclusive privilege
of manufacturing and supplying toddy
by wholesale and selling it by retail
is recognised apart from that referred
to in clause (e) of Rule 1. Submitted
that the Board is right.

iv. The Board proposes to add to existing Rule 6 a condition to the effect that the applicants failing, after reasonable notice, to point out the trees to be marked, when required by the marking Officer to do so, shall be liable to forfeit the fees paid, at the Collector's discretion. Under the existing orders, the shopkeeper has to apply for trees, take out tree tapping licenses and open his shop within a time to be fixed by the Collector. In compliance with the letter of the order, he puts in a tree tapping application without actually selecting the trees to be marked. When the Sub-Inspector goes to the tope specified in the application to mark the trees, he finds that the shopkeeper has not made up his mind as to which trees are to be marked and has therefore to repeat his visit to the tope. The Board wishes to prevent this by making the addition proposed. The addition may be approved.

v. The other additions made by the Board have reference to

(a) The arrangement made with the Mysore Durbar in the matter of Mysore Shopkeepers marking trees in this Presidency and vice versa (G. O. No. 375 dated 24th May 1897);

(b) The rate of tree-tax for Dadasal tree in South Canara (G. O. No. 12152 dated 10-3-97)

(c) The exemption of tree-tapping applications presented by shop keepers and tappers from being stamped with a Court-fee stamp of one anna (vice

Construction in Mysore

No. 3433 dated 7th: July 1897)

These additions call for no remarks and may be approved.

4. The following draft order is submitted for approval:—

The Notifications ^{amended with reference} ~~are approved~~,
^{the following} subject to remarks below, and will be published in three successive ^{issues} Notifica-
tions of the Fort Saint Gazette:—

i. The first portion of Rule 1 ^{in the second Notifica-} will be recast so as to make it quite clear that the Rules apply also to certain villages in the Agency tracts of the Vizagapatam and Godavari Districts; and

ii. Clauses (b) and (c) ^{of Rule 1 of the second Notifica-} will be further sub-divided so as to make it apparent under what system of Abkari management each of the tracts specified therein ^{is} worked.

13/7/97

To the Board of Revenue, separate Revenue.

" Supt. Govt. Press with two Notifications.

Note: As the Notices have to appear in the next Gazette, this draft is submitted for approval today

AK.
31/7/97

Office.

G.O. 10th June 1897 to be published

Govt. Press today AK.
31/7/97

Sep. Rev. No. 69. C. No. 6182 5P
G.O. No. 659 of 31st July 1897.

The notifications submitted with the foregoing Prop. are approved subject to the following remarks and will be published in three successive issues of the Fort Saint George and two issues of the District Gazette.

(i) The first portion of Rule 1 in the second notification will be recast so as to make it quite clear that the Rules apply also to certain villages in the Agency tracts of the Vizagapatam and Godavari districts.

(ii) Clauses (b) and (c) of Rule 1 of the second notification will be further sub-divided so as to make it ^{plain} apparent under what system of abkari management each of the tracts specified therein is worked.

(iii) The necessary modifications will be made in the second notification with reference to the orders passed on the Board's proposals for the management of the abkari revenue in the Godavari district.

13/7/97

AK.
31/7/97

To the Board of Revenue (Sd. Rev.)

Government { 1897 } of Madras.
REVENUE.

Recd.

1897.

Enclosures

Regd.

Spare copies

G.O., No. 659, 31st July 1897.

JULY.

Introduction of the Madras Abkari Act I of 1886.

Approving, subject to certain modifications, and ordering the publication of the notifications submitted by the Board, the one for the — into 26 villages of the Golconda Agency, Vizagapatam district, and the other prescribing rules for the tapping of toddy-producing trees in the tree-tax areas and for the drawing of toddy therefrom from the 1st October 1897.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), No. 287, dated 19th July 1897 :—

Resolution—No. 287, dated 19th July 1897.

With reference to the papers noted in the margin, the Board begs to submit two draft notifications, one relating to the introduction of the Madras Abkari Act I of 1886 into 26 villages of the Golconda Agency of the Vizagapatam district, and the other prescribing rules for the issue of licenses for the tapping of toddy-producing trees in tree-tax areas and for the drawing of toddy therefrom from the 1st October next.

G.O., No. 336, Revenue, dated 15th May 1897.	
" " 373 " " 22nd " "	
" " 375 " " 24th " "	
" " 510 " " 29th June "	
" " 552 " " 10th July "	
B.P., " 249, dated 23rd June 1897.	
" " 256, " 1st July "	

2. The concluding portions of rules 1, 7 and 10 of the second notification as published last year have been omitted as no exclusive privilege of manufacturing and supplying toddy by wholesale and selling it by retail is recognised apart from that referred to in clause (e) of rule 1. The exception in rule 2 regarding court-fee stamps of the value of one anna being affixed to applications for tree-tapping licenses is made with reference to the notification of the Government of India, Finance and Commerce Department, communicated with G.O., Mis. No. 3433, dated 7th July 1897, while the addition to rule 6 has been made in accordance with Board's Proceedings, No. 278, dated 10th July 1897, a copy of which is herewith forwarded. The other alterations made have reference to the changes ordered for the next lease.

3. It is requested that Government will be pleased to approve of the notifications and have them published in three successive issues of the *Fort St. George Gazette*.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with drafts of two notifications and with a copy of
Board's Proceedings, No. 278, dated 10th July 1897.

ENCLOSURE.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), No. 278, dated 10th July 1897.

Read—the following letter from G. W. BROWN, Esq., Assistant Commissioner of Salt, Abkari and Customs Department, Bellary Sub-division, to the Deputy Commissioner, Central Division, dated 13th June 1897, No. 1527 :—

I have the honour to bring to your notice a practice obtaining in this sub-division which I consider ought to be discouraged or at least brought under control.

2. An applicant applies for, say, 50 trees for which he desires one license and transport permit. The latter would only be for 12½ gallons calculating at the rate of ½ a gallon a tree and assuming that half the total number marked, 25, are tapped daily. He, however, only

utilises, say, 30 of the trees reserving the remaining 20 till the 30 have ceased to yield. He, however, possesses a permit for 12½ gallons daily, whereas if it had been known that the applicant only intended to utilize this number of trees, the quantity for which the permit would have been granted would only have been 7½ gallons. In other words, the applicant can transport 4½ gallons of illicit toddy (if he can get it) under cover of his permit.

3. I consider therefore that the applicant should be required to declare at the time he presents his application, how many of the trees applied for he intends to tap at once, and how many he intends to hold in reserve. Transport permits would then be prepared accordingly.

4. If this proposal meets with approval a condition will have to be inserted in the notification for the coming sales.

Endorsement No. 3346.

Copy submitted to the Board for orders.

2. In the opinion of the undersigned it is desirable since the practice referred to by the Assistant Commissioner, Bellary Sub-division, is by no means uncommon, that a condition in accordance with his suggestion be inserted in the notifications for the ensuing toddy sales.

3. Instances have also occurred in which applicants for trees do not desire all their trees to be marked at once, either because they have not selected trees, or from some other cause. It seems desirable that a condition be also inserted in the forthcoming notification rendering it obligatory on applicants to appear and point out their trees within a fixed period, failing which they should be liable to the forfeiture of the fees.

CENTRAL DIVISION,
20th June 1897.

(Signed) W. C. F. LEGGATT,
Ag. Dy. Comr. of Salt, Abkari and Customs Dept.

Copy to Assistant Commissioner, Bellary Sub-division
(with reference to his letter, No. 1527,
dated 13th June 1897, and No. 1528, dated 13th June 1897).

Resolution—No. 278, dated 10th July 1897.

The Assistant Commissioner's proposal is impracticable. It is not possible to effectively control illicit tapping by means of transport permits when such considerable variations as are known to be common, take place in the yield of trees.

2. The Deputy Commissioner's suggestion in paragraph 3 of his endorsement is a good one and has the approval of the Board. The following will be inserted at the end of rule 5 of the tree-tax rules to be submitted to Government for approval and publication in the *Fort St. George Gazette* and in the tree-tapping license, Form T.T. 10 :—

" Applicants for trees shall point out to the marking officer when required by the latter to do so the trees applied for by them. Should they fail to do so after reasonable notice, the fees paid by them shall be liable to be forfeited at the Collector's discretion."

(True Copy and Extract.)

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

To the Deputy Commissioner, Central Division.

Copy to the other Deputy Commissioners and Assistant Commissioners.
" all Collectors.
" the Inspector, Madras Town Circle.

ORDER—No. 659, Revenue, dated 31st July 1897.

Separate Revenue No. 69.

The notifications submitted with the foregoing Proceedings are approved subject to the following remarks and will be published in three successive issues of the *Fort St. George* and two issues of the *District Gazettes* :—

(i) The first portion of rule 1 in the second notification will be recast so as to make it quite clear that the rules apply also to certain villages in the Agency tracts of the Vizagapatam and Gódvári districts.

utilises, say, 30 of the trees reserving the remaining 20 till the 30 have ceased to yield. He, however, possesses a permit for 12½ gallons daily, whereas if it had been known that the applicant only intended to utilize this number of trees, the quantity for which the permit would have been granted would only have been 7½ gallons. In other words, the applicant can transport 4½ gallons of illicit toddy (if he can get it) under cover of his permit.

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CENTRAL DIVISION,
20th June 1897.

(Signed) W. C. F. LEGGATT,
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(True Copy and Extract.)

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

To the Deputy Commissioner, Central Division.

Copy to the other Deputy Commissioners and Assistant Commissioners.

" all Collectors.

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(i) The first portion of rule 1 in the second notification will be recast so as to make it quite clear that the rules apply also to certain villages in the Agency tracts of the Vizagapatam and Godavari districts.

GODAVARI DISTRICT.

Chodavaram Agency Division.

1. Peda Bhimpalli.
2. Ramachendrapuram.
3. Purushottapatnam.
4. Indukurupeta.

Yellavaram Agency Division.

5. Nellipudi.
6. Molleru.

Polavaram Agency Division.

7. Ballipadu.
8. Venkatayapalem.
9. Cherukumilli.
10. Jagannadhapuram.
11. Pochavaram (with its hamlets).
12. Tupakulagudem.
13. Taduvaya.

Polavaram Agency Division—cont.

14. Parimpudi.
15. Ragulapalli.
16. Ayyavari Polavaram.
17. Polavaram.
18. Pattisam.
19. Gutala (with six hamlets).
20. Saggonda.
21. Dondapudi.
22. Palacherla Rajavaram.
23. Srinivasapuram.
24. Pallipudi.
25. Ramanujapuram.
26. Kristnapuram.
27. Tadipudi.
28. Bayyanagudem (with hamlets).
29. Saripalli.
30. Jangareddigudem.
31. Gangolu (with hamlets).

(2) The rest of the Presidency with the exception of the Nilgiri district and the Wynad taluk, Anjengo, Tangacheri, the seventeen outlying pattams of British Cochin and the Attapadi valley of the Malabar district.

Tree-tapping licenses shall be issued on the application—

(a) of licensed toddy shopkeepers in areas in which the toddy shops are sold by auction or licensed separately;

(b) of persons having the exclusive privilege of the manufacture and supply of country spirits under the contract distillery supply system, in the Chirakkal, Kottayam, Kurumbranat, Calicut, Ernad, Walavanad, Palghat and Ponnani taluks of the Malabar district and in the Mangalore and Uppinangadi taluks and the Kasaragod taluk (except the Hosdrug and Kasaragod manufacturing areas) of the South Canara district;

(c) of persons having the exclusive privilege of the manufacture and supply of country spirits under the renting system, in the manufacturing areas in the portion of the South Canara district, not specified in clause (b) *supra*.

(d) of persons having the exclusive privilege of the manufacture and vend of country spirits in the Godavari district in the Munagala and Lingagiri zamindaris of the Kistna district and British Cochin.

(e) of tappers on their own application in the South Canara district, provided it is accompanied by an application for permit for the transport of the toddy drawn to some particular shop, still or distillery, and that the latter application is countersigned or acknowledged to be correct by the shopkeeper or still area renter or distiller to whose shop, still or distillery the toddy is to be taken;

(f) of persons having the exclusive privilege of manufacture and vend of toddy in the Godavari district;

(g) of tree-owners for not more than five trees for the drawing of toddy required for domestic consumption, but not for sale; and

(h) of toddy shopkeepers or renters in the Mysore territory desiring to obtain toddy from trees growing in British territory.

In cases (a), (b), (c), (d), (f), (g) and (h) the licenses may be issued in the name of the applicant himself or of his nominees and in case (e) in the name of the applicants only.

2. Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Inspector of the Salt, Abkari and Customs Department in charge of the Circle. Forms may be obtained from the Salt, Abkari and Customs Inspectors and from all Tahsildars and Deputy Tahsildars. They must bear a court-fee stamp of one anna, except in the case of applications made by shopkeepers and tappers, and must contain the certificate of a Treasury, Sub-Treasury or Salt Treasury officer that the fees (or the first instalment thereof, as the case may be) due on account of the trees which it is desired to tap have been paid. In the town of Madras such fees or instalment thereof should be tendered with the application. Mysore renters and shopkeepers applying for trees in British territory shall pay the tree-tax into the Mysore Amaldar's Treasury and shall present before the British Tahsildar or Deputy Tahsildar concerned along with the application in Form T.T. 6, the receipt with the Amaldar's certificate at the foot to the effect that the applicant is a person entitled to take out a tree-tapping license in Mysore. The number of trees to be licensed will be calculated at the higher rate of tree tax in force on either side of the frontier if the rate is not the same on both sides. Applications for tree-tapping licenses in the South Canara district should be countersigned by the owner of the trees intended to be marked in token of his consent.

3. Toddy shopkeepers in tracts adjoining the Mysore territory will also be allowed to tap trees in Mysore for the supply of toddy to their shops on payment of the whole of the tree-tax in one instalment into British Treasuries and subject to such restrictions regarding permits, &c., as may be prescribed in this behalf. The rate of tree-tax to be paid in such cases will invariably be the higher rate in force on either side of the frontier if the rate is not the same on both sides.

4. The Collector may also empower heads of villages to receive such fees and to grant receipts therefor, which must be produced with the application form to the Inspector.

5. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed to be tapped.

GODAVARI DISTRICT.

Chodavaram Agency Division.

1. Peda Bhimpalli.
2. Ramachendrapuram.
3. Purushottapatnam.
4. Indukurupeta.

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Polavaram Agency Division—cont.

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(2) The rest of the Presidency with the exception of the Nilgiri district and the Wynad taluk, Anjengo, Tangacheri, the seventeen outlying pattams of British Cochin and the Attapadi valley of the Malabar district.

Tree-tapping licenses shall be issued on the application—

(a) of licensed toddy shopkeepers in areas in which the toddy shops are sold by auction or licensed separately;

(b) of persons having the exclusive privilege of the manufacture and supply of country spirits under the contract distillery supply system, in the Chirakkal, Kottayam, Kurumbranat, Calicut, Ernad, Walavanad, Palghat and Ponnani taluks of the Malabar district and in the Mangalore and Uppinangadi taluks and the Kasaragod taluk (except the Hosdrug and Kasaragod manufacturing areas) of the South Canara district;

(c) of persons having the exclusive privilege of the manufacture and supply of country spirits under the renting system, in the manufacturing areas in the portion of the South Canara district, not specified in clause (b) *supra*.

(d) of persons having the exclusive privilege of the manufacture and vend of country spirits in the Godavari district in the Munagala and Lingagiri zamindaris of the Kistna district and British Cochin.

(e) of tappers on their own application in the South Canara district, provided it is accompanied by an application for permit for the transport of the toddy drawn to some particular shop, still or distillery, and that the latter application is countersigned or acknowledged to be correct by the shopkeeper or still area renter or distiller to whose shop, still or distillery the toddy is to be taken;

(f) of persons having the exclusive privilege of manufacture and vend of toddy in the Godavari district;

(g) of tree-owners for not more than five trees for the drawing of toddy required for domestic consumption, but not for sale; and

(h) of toddy shopkeepers or renters in the Mysore territory desiring to obtain toddy from trees growing in British territory.

In cases (a), (b), (c), (d), (f), (g) and (h) the licenses may be issued in the name of the applicant himself or of his nominees and in case (e) in the name of the applicants only.

2. Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Inspector of the Salt, Abkari and Customs Department in charge of the Circle. Forms may be obtained from the Salt, Abkari and Customs Inspectors and from all Tahsildars and Deputy Tahsildars. They must bear a court-fee stamp of one anna, except in the case of applications made by shopkeepers and tappers, and must contain the certificate of a Treasury, Sub-Treasury or Salt Treasury officer that the fees (or the first instalment thereof, as the case may be) due on account of the trees which it is desired to tap have been paid. In the town of Madras such fees or instalment thereof should be tendered with the application. Mysore renters and shopkeepers applying for trees in British territory shall pay the tree-tax into the Mysore Amaldar's Treasury and shall present before the British Tahsildar or Deputy Tahsildar concerned along with the application in Form T.T. 6, the receipt with the Amaldar's certificate at the foot to the effect that the applicant is a person entitled to take out a tree-tapping license in Mysore. The number of trees to be licensed will be calculated at the higher rate of tree tax in force on either side of the frontier if the rate is not the same on both sides.

Applications for tree-tapping licenses in the South Canara district should be countersigned by the owner of the trees intended to be marked in token of his consent.

3. Toddy shopkeepers in tracts adjoining the Mysore territory will also be allowed to tap trees in Mysore for the supply of toddy to their shops on payment of the whole of the tree-tax in one instalment into British Treasuries and subject to such restrictions regarding permits, &c., as may be prescribed in this behalf. The rate of tree-tax to be paid in such cases will invariably be the higher rate in force on either side of the frontier if the rate is not the same on both sides.

4. The Collector may also empower heads of villages to receive such fees and to grant receipts therefor, which must be produced with the application form to the Inspector.

5. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed to be tapped.

12. Every instalment of tree-tax shall be paid on the first day of the month in which it falls due.

13. For the convenience of applicants, applications will be received, trees will be marked, and licenses will be issued during the fifteen days immediately preceding any annual or half-yearly period as defined in rule 9 to take effect from the commencement of such period, provided that no toddy shall be drawn except during the currency of such license.

14. All toddy drawn under the tree-tapping licenses granted in accordance with these rules shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to a distillery, still or a licensed toddy shop under a general transport permit, which will be granted gratis by the Inspector. In the South Canara district when a licensee desires to change the shop, still or distillery to which his toddy is to be taken, the permit will be amended on application and on prepayment of two annas in addition to the court fee stamp of the value of one anna to be affixed to the application. No toddy drawn under these rules shall be sold otherwise than to licensed distillers, still area renters or shopkeepers except at a regularly licensed shop. Tree-foot sales or sales in the open are absolutely prohibited.

15. Between sunset and sunrise no toddy shall be kept by a person holding a license under these rules in the garden or field on which stand the trees which he is licensed to tap, except the freshly-drawn toddy contained in the pots attached to the spathes of the trees which he is licensed to tap; provided that the Commissioner of Salt, Abkari and Separate Revenue may, on sufficient cause being shown, relax the restriction in any local area.*

* In the Madras Town Circle palmyra and date toddy may be drawn as early as 4 A.M.

Exd. C. M. Thumbuswamy.

35 Copies.

