

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 840

Dated 5<sup>th</sup> October

1897

[Despatch Abstract.]

Passing orders on the Poonch. proposals  
for establishing a Customs House at the  
Poonch Railway Station on the opening  
of the Poonch Municipal Railway.

# BACK PAPERS.

| G.O. No. | Department | Date | G.O. No. | Department | Date |
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# FURTHER PAPERS.

| G.O. No.  | Department | Date | G.O. No. | Department | Date |
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| C.A. 1171 |            |      |          |            |      |
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|           |            |      |          |            |      |

[G. 75]

4,000-13-9-05.

NOTE FOR THE UNDER-SECRETARY  
U. C. Rao

Please see the above  
note addressed to  
d reply

The spare copies are  
for the Political  
not for the French  
If they are not  
You may return

C.D.  
3/11

Through the Accountant General, Madras  
Revenue (1897) Department.

CURRENT No. 8169

Order

From  
The Secretary to the Commission  
of Salt, Alkali and Separable  
Revenue, Board of Revenue  
Mis No. 3886.

Dated 7th September 1897

Received 19.9.97

Registered 19.9.97

Enclosures 1

Spare copies

## SUBJECT.

Submitting for the approval of  
Government a draft notification  
for declaring the  
Paralam Marikal Rails  
to be a route for the Con-  
vance of goods to an-  
Marikal and for Con-  
the Paralam Station a  
Chouki and recon-  
an establishment  
Paralam chouki for.

# BACK PAPERS.

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

# FURTHER PAPERS.

| G.O.     | No. | Department. | Date. |
|----------|-----|-------------|-------|
| 117/1000 |     |             |       |

has been passing to the

Print  
Sp. no. 1000  
to 10/9

25/10/97

To

The Governor of the French Settlements  
in India

Your Excellency,

I have the honour to intimate  
that on the opening of the Peralam-Karikal  
Railway, a new sayer station will be  
established on the Railway platform  
at Peralam — the first station in British  
Territory outside the French settlement  
of Karikal, and that all goods or luggage  
carried by the Railway will be examined  
at that station with a view to the levy  
of land customs thereon. Orders to give  
effect to this decision have already been  
issued by <sup>my</sup> ~~the Madras~~ Govt. I request <sup>that</sup> ~~you~~ <sup>shall feel my</sup> ~~kindly~~  
(that) your Excellency will <sup>kindly</sup> ~~cause~~ <sup>cause</sup> ~~word~~ <sup>be</sup>  
publicity to be given to these arrangements.

My  
S/P

25/10/97

The Hon. the Chief Secy for  
Foreign of counter intell.

25/10/97

Copy of letter from the Collector, Tan-  
jore Ref. in. C. No.  $\frac{815}{14}$  of 1897 dated  
28<sup>th</sup> August 1897. 3P

I have the honour to bring to  
the notice of the Board that the  
Peralam - Karikal Railway line  
is expected to be in working order  
by the 1<sup>st</sup> October 1897 and it  
is necessary, therefore that arrange-  
ments should be made for the  
levy of Customs duty under  
Act VI of 1844 on goods imported  
by rail from the French into  
the British territory.

2. A sketch of the line giving  
the names of the British villages  
through which it passes, prepared  
in connection with the acqui-  
sition of lands therefor and a map  
of the French district of Kari-  
kal accompany. There are to  
be on the line 4 stations, viz,  
Peralam (English), Ambagarattur  
(French) Lornalais (French) and

and Idavrikal. (French)

3. To the north of the Railway line in question runs local Road No 54 on which there is at present a land and house chowki (marked A in the sketch, nearly opposite chain 230) at Idavrikandangudi, a hamlet of Thollapuram Vastan. This chowki is situated near the frontier 6 miles to the east of the Paralim Railway Station in the British Territory and  $1\frac{1}{2}$  miles to the west of the Ambagaram Railway Station in the French Territory.

4. The Assistant Commissioners of Salt, Alkali and Land Department Nagapattinam have decided following the arrangements in force in the South Arcot District between Idavrikandangudi (British) and Pondicherry on the Villupuram Pondicherry Railway line proposed "to have the road

road Lays buildings at Paralim where all the office work of Lays and Prevention Establishment can be done" and to have "a female searched room and a room for the Lays Superintendent to collect duty on the platform. He also proposes to convert the existing chowki at Idavrikandangudi into an out-gate. He further proposes to have an establishment for buying duty at the Idavrikal Railway Station for the convenience of passengers as in Pondicherry (Vide Copy of his letter to the Deputy Commissioner No 7142 dated 16th December 1896). The first question to be considered in this connection is — whether the present chowki at Idavrikandangudi can be consistent with the public interests and the importance of efficient guarding.

+ Copy enclosed

Guarding of the frontier be continued  
into an out-gate. At an out gate,  
there are ordinarily two peons posted,  
one of whom is on duty by day and  
the other by night. Their duty is to  
prevent smuggling and to see that  
import traffic proceeds only along  
the prescribed routes. If there are  
no dutiable articles, the peons let  
these pass through; but if any dutiable  
goods are found on search, he takes  
them with the carriers to the nearest  
Customs Superintendent who  
levies duty thereon. It is doubtful  
whether, with an out-gate, with  
only a couple of peons, it would  
be possible to prevent smuggling  
at the frontier, especially as  
there are many cross cuts lead-  
ing to British Territory from  
the French Villages. Further,  
(Paralam to which place it is  
proposed to transfer the Thol  
Kandaywadi chowki, is 4 miles

miles from the proposed out-gate  
and several British Villages lie  
between the two, so that if a pas-  
senger or merchant from a French  
village wishes to import a  
dutiable article to one of those  
adjoining British Villages, he  
will have to be taken all the  
way to Paralam for payment of  
duty and then will have to return  
to his village. The peons would  
probably make an income out of  
this and travellers would be only  
too glad to pay something to them  
rather than have to walk all the  
way to Paralam. Further the  
peons being 4 miles away from  
their Superintendent, would have  
considerable opportunities of  
black-mailing passengers. Again  
the chowki officers at Paralam  
could not justly be held respon-  
sible for evasion of duty with  
reference to section 14 of the Act  
as he would be stationed 4 miles

miles from the borders. In these circumstances I consider that the existing chowki at Kail Kaudagudi should be retained. The Head Assistant Collector who is in immediate charge of Customs is also of the same opinion.

5. Then as regards the levy of duty on goods brought to Paralame from the Railway stations in the French territory, namely Kharikal, Dumnalas, and Ambagarakur, I may observe that if duty is to be levied at Paralame — the first Railway station out of the French territory — on all goods leaving the above 3 stations, the trains will have to be detained for a considerable time at Paralame for goods search including unloading, weighing and reloading and these delays would be out of the question. I propose therefore, following the system in force on the line between Mandamangalam and

and Pondicherry, that all travellers must be entertained at the Kharikal Railway station with the consent of his excellency the Governor of the French Settlements in India for levying duty on goods leaving Kharikal for British territory and that a Customs chowki be opened at the Paralame Railway station for the levy of duty on goods leaving the intermediate stations namely Dumnalas and Ambagarakur and on those (such as personal baggage conveyed in the Carriage with the travellers) that might have escaped duty at Kharikal. If the Board approves of the proposal, I request that necessary sanction may be obtained and a notification issued under Sections 8, 9 and 12, of Act VI of 1864.

6. If duty is to be levied at Kharikal and Paralame, a room for the Customs clerk at Kharikal and a room for the Customs

Customs Superintendent and another  
 for a female searcher at Paralamm  
 will have to be provided on the  
 platform of the respective Rail  
 way Stations. I have no idea as  
 to the amount of work that will  
 have to be got through at these  
 stations and consequently I am  
 not in a position to say of what  
 size the building should be. The  
 South Indian Railway Company which  
 works the line and which has already  
 sufficient experience of the working  
 of the Railway way large Stations at  
 Madras, Mangalore and Pondicherry  
 and of the amount of goods brought  
 to these stations may well be asked  
 to provide the necessary accommodation  
 for the purpose at the Marikhal  
 and Paralamm Railway Stations the  
 cost thereof being paid to the Co. by  
 debit to the Customs Department.  
 In fact the Chief Engineer South  
 Indian Railway, has already in  
 his letter, dated 30<sup>th</sup> July 1897  
 No CPK 50 (Copy enclosed) requested  
 me to let him know what

what accommodation it is necessary to  
 provide for the purpose at the Paralamm  
 Station. I request the favour of very early  
 orders.

7. Next comes the question of the establish-  
 ment required. The Assistant Commis-  
 sioner of Salt, Alkhar and Customs  
 Department, Nagapattanam Sub division  
 proposes the following establishments:

|                                                                      | Marikhal<br>monthly<br>Salary | Paralamm<br>monthly<br>Salary | Preventive<br>Establishment<br>monthly<br>by Salary |
|----------------------------------------------------------------------|-------------------------------|-------------------------------|-----------------------------------------------------|
| 1 Customs Superintendent                                             | 60                            | 60                            |                                                     |
| 1 Clerk                                                              | 15                            | 15                            |                                                     |
| 1 do                                                                 | 12                            | 12                            |                                                     |
| 3 Prons                                                              | 21                            |                               |                                                     |
| 1 Sweeper                                                            |                               | 1                             |                                                     |
| Preventive Establishment.                                            |                               |                               |                                                     |
| 1 Sub Inspector                                                      |                               |                               | 50                                                  |
| 1 Female Searcher                                                    |                               |                               | 20                                                  |
| 1 Janadar                                                            |                               |                               | 15                                                  |
| 1 Daffadar                                                           |                               |                               | 9                                                   |
| 2 First grade Prons                                                  |                               |                               | 16                                                  |
| 3 Second "                                                           |                               |                               | 21                                                  |
| 3 Third "                                                            |                               |                               | 18                                                  |
| 1 Second grade and 2 Third<br>grade prons (Sub Inspectors Cordettes) |                               |                               | 19                                                  |
| Total                                                                | 108                           | 88                            | 168                                                 |

The Officer to be entertained at the Marikhal  
 Railway Station may be designated a  
 Customs clerk instead of Customs Super-  
 intendent to accord with the designa-  
 tion of

of the Officer employed at Pondicherry.  
The pay of the Superintendent at Parallem  
seems to have been fixed at Rs 50  
with reference to the Assistant Com-  
missioner's proposal to make him  
so with the road and the Railway.  
Lays duties but as under my proposal  
the choraki at Moolkandangudi should  
be retained, the Superintendent will  
have charge of the Railway Lays only  
and his pay may be fixed at Rs 50.  
The Assistant Commissioner has  
provided 3 peons for Thari Kal  
at Rs 7 each while he had made  
no such provision for Parallem apparently  
in the hope that the peons on the  
Preventive Establishment could be  
utilised for office purposes. I  
think the peons for the office should  
be distinct from those on the Pre-  
ventive Establishment and I recom-  
mend that 3 peons or Rs 6 each  
be sanctioned for each of the two  
offices. The Assistant Commis-  
sioner has provided for a Sweepers  
for Parallem and none for Thari Kal.  
I think no provision need be made  
for

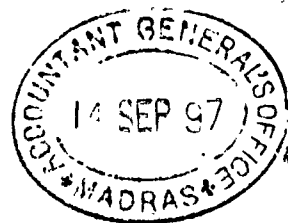
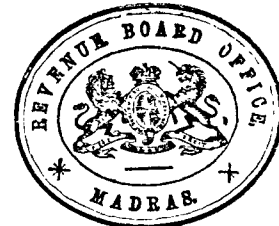
for a sweeper for the present, as arrangements may be made with the South Indian Railway authorities for the premises being swept. If necessary, they can be entertained afterwards. Subject to the above alterations, the Establishment proposed by the Assistant Commissioner may be sanctioned as a tentative measure. The amount of receipts from import duty at the proposed Stations cannot be even approximately estimated at present.

8. The Assistant Commissioner has also submitted proposals to the Deputy Commissioner for increasing the present Preventive Establishment and for splitting up Mambalam Circle so as to form another Sub Inspector's range. These proposals I leave the Board to consider as the Deputy Commissioner may possibly have submitted his proposals in the matter.

9. I request the favour of the Board's

at the Board's early order on the subject  
 10. As it may take some little time  
 for the Board to pass orders on the  
 question of establishment or of the  
 abolition of the Choukri at Kail-  
 Handangudi (in case it wishes  
 to consult the Deputy Commissioner  
 since there is a difference of  
 opinion) or to obtain the consent  
 of the French authorities for the  
 establishment of an office on  
 the Karikal platform, and as  
 the providing of accommodation on  
 the Palam platform is urgent,  
 I request the Board to let me know  
 as soon as possible if I may  
 arrange with the Railway authorities  
 for such accommodation being  
 provided in the manner mentioned  
 in para 6. Supra.

Yours faithfully  
 Assistant Secretary.



# Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 7<sup>th</sup> September 1897.

Mis No. 3886.

\* Copy attached

Read letter from the Collector, Dargore R. C. Ho  
 815  
 1897 dated 28<sup>th</sup> August 1897 sub-  
 mitting certain proposals in connection  
 with the Palam Karikal Railway  
 for the employment of a payee establish-  
 ment consequent on the opening of the  
 Railway line.

## Resolution

In the above letter, the Collector of  
 Dargore submits proposals for the em-  
 ployment of a payee establishment  
 in connection with the intended opening  
 of the Palam Karikal Railway  
 and notices also the proposals which  
 the Assistant Commissioner of the  
 Negapatam Sub division has made  
 to the Deputy Commissioner of the  
 Coimbatore Division to create an addi-  
 tional

additional Sub Inspectors range in the  
Kannikau Circle.

2. The Board sees no reasonable Con-  
nection between the opening of the rail  
way and the revision of the Kannikau  
Establishment. It is obvious that  
the present Payer Station Oil Kan-  
dujudi cannot be converted into an  
out-gate as suggested by the officers  
of the Salt and Chikari Department  
all that has therefore to be done is  
to provide for the Collection of Customs  
duty on goods luggage etc coming  
by rail into British territory. As  
Peralam will be the first station in  
British territory, goods &c arriving  
at it will be subject to examination  
and payment of import duty as at  
Kandamangal on the Pondicherry  
Villupuram Railway under the rules  
sanctioned in Government Order No.  
413 Revenue, dated 7<sup>th</sup> March 1881  
with the difference referred to below  
regarding the levy of duty at the  
Starting

Starting Station in French territory.  
3. The Board does not see any reason  
why a Customs Station should be  
established at Karikal at present.  
The place is very small compared  
with Pondicherry and it is very im-  
probable that there will be any heavy  
imports through it for some time at  
any rate. Such special arrangements  
are not usual in Europe where  
railways cross frontiers. The work  
of Examination is done at the  
Frontier station and the Board sees  
no reason why the Customs Revenue  
should bear a charge here which  
is not necessary there simply to  
accelerate traffic by a few  
minutes. For the present the Board  
considers that the following estab-  
lishment may be employed at  
Peralam and accordingly recom-  
mends for the sanction of Govern-  
ment its establishment tentatively  
for a year. —

|                    |     |
|--------------------|-----|
|                    | Rs  |
| 1 Superintendent — | 60  |
| 1 clerk —          | 20. |
| 1 do. :            | 15. |

3 Pairs on Rs 6 each — 18.

1 Petty officer — 12

3 Pairs, one on Rs 7 and  
two on Rs 6 each } 19

144.

4. As regards the provision of accommodation for the Customs establishment at Peralam, more definite proposals are necessary. With reference to the Collector's question in the concluding sentence of his letter, he is informed that the Villupuram Pondicherry Railway appears to have provided the necessary accommodation at its own cost.

5. A draft notification declaring the Railway a legal route for the conveyance of goods to and from French territory by day and by night and providing for the collection of duty at Peralam is submitted to Government for approval and publication in the Fort Saint George Gazette.

6. The preventive establishment consisting of one petty officer and 3 peons is included in the Customs proposition statement as the increase sanctioned in Government Order No 2778 dated 12th July 1895 in the preventive establishment on the Yanam frontiers was in para 10 of Government Order No 776 Revenue dated 28th November 1895, ordered to be debited to Customs.

/ True Extract /

Commodore

Assistant Secretary

To.

The Secretary to Government  
Revenue Department with  
Proposition Statement in duplicate through the Accountant General and draft notification and enclosures (in original to be returned)  
Collector of Tanjore

24/8/97

Printed  
no. 12-20

Notification

13/2/10

Under Sections 12 and 13 of Regulation VI of 1844, His Excellency the Governor in Council is pleased to declare the Peralam - Karikal Railway to be a route by which goods may be allowed to pass into, or out of, French territory by day and by night, and under Sections 8 and 10 of the Said Regulation to constitute the Railway Station of Peralam a Customs Chowki and to notify the Railway Sayer Superintendent at Peralam to be an officer authorized to receive money on account of Customs duties and to grant certificates for the payment thereof.

This notification will take effect from the date of the official opening

opening of the said railway.

Board of Revenue  
(Sd/-)  
28 September 1897

Ag Secretary

This should be filled as a permanent establishment  
and not as a temporary one with the signature of the Board Secretary.

The Board of Revenue  
should be filled as a permanent establishment  
and not as a temporary one with the signature of the Board Secretary.

09

The Hon Sir Henry Bliss K.C.S.E.  
H.E. the Governor

C. No 8169

For orders

In the above Current, the Board  
submits proposals for the employment of  
sayy establishment at Peralam on the  
opening of the Peralam - Karikal Railway  
which is expected to be in working order by the  
1st proximo.

2. There are also four stations on  
the line viz: Peralam (in British Territory)  
Ambagarattur, Tirumalar & Karikal  
(all in French Territory). Immediately to  
the North of the line there is the local Trunk  
Road from Peralam to Karikal on which  
there is a Customs Chowkee at a place  
called Kovilkandangudi (in British Territory)  
- 4 miles East of Peralam & 1 1/2 miles  
west of Ambagarattur. The Asst  
Commr, Salt, & Customs Dpt, Nagapattinam  
Sub. Divn, proposes to convert this  
Chowkee into an out-gate and to have  
the road sayy buildings at Peralam  
there all the office work of sayy and  
Provisional establishments can be done.

The Commr does not approve of this for the  
following reasons

(1) It is doubtful whether with an out-  
gate of only a couple of firms it would be  
possible to prevent smuggling at the  
frontier especially as there are many

27.9.97

23/9/97

Cross cuts from French into British Villages

(2) There being several British Villages between the proposed out-gate & Peralam and the intervening distance being 4 miles, persons wishing to import dutiable goods into one of the adjoining British Villages will have to ~~walk~~ go all the way to Peralam

for payment of duty & then return to their village. This will lead to the persons being bribed resulting in the <sup>Govt being defrauded</sup> loss of duty. *Rs 15/11/7*

(3) The persons would have considerable opportunities of blackmailing passengers as the former would be four miles from their <sup>subtle</sup> ~~subtle~~

(4) The <sup>subtle</sup> ~~subtle~~ being 4 miles away could not be held justly responsible for evasions of duty with reference to Section 14 of the Act of 1844

The Board agrees with the <sup>Commissioner</sup> ~~Commissioner~~ in recommending that the existing Chowkee at Lovilbandangudi should be retained. This may be approved.

As regards the levy of duty on goods reported by rail into the Tanjore Dist, the <sup>Commissioner</sup> ~~Commissioner~~ considers that if duty is to be levied at Peralam, the first Rly station

out of French Territory, ~~the side is considerable~~ the situation of trains for search of the three stations in French including unloading, weighing & all time will be

The French villages cut into English have and there is some trouble

*Rs 15/11/7*

Peralam is a junction station. Of course there will be detention but this won't so much matter at a junction. - Anyways, it is unavoidable. *Rs 15/11/7*

inevitable. To avoid this he proposes that an establishment be entertained at the Karikal Railway station, as in Pondicherry, for the levy of duty on goods leaving Karikal for British Territory, and that a Customs Chowkee be opened at the Peralam Rly station for the levy of duty on goods leaving the intermediate stations & on those that might have escaped duty at Karikal.

The Board is not in favour of establishing a Customs station at Karikal at present. It states that the place is very small compared with Pondicherry, that it is very improbable that the imports through it for sometime to come at any rate will be heavy & such special arrangements are not usual in Europe where Railways cross frontiers. It accordingly recommends that the following establishment may be employed at Peralam tentatively for

- 1 <sup>subtle</sup> ~~subtle~~ on Rs 60
  - 1 clerk on " 20
  - 1 " " " 15
  - 3 Persons on Rs 6 each = 18
  - 1 Petty officer " 12
  - 3 Persons (1 on Rs 7 + 2 on Rs 5) = 19
- 144

The Board's observation in regard to the making of special arrangements at Karikal holds good in the case of the

I don't understand what these men are for, nor why the P. has not provided a female searcher. One seems absolutely necessary. *Rs 15/11/7*

22/9/97

Read again G.O. No 5074 of 27-9-97  
Read C. No 8169

Sep. 10. 1897  
G.O. No 846 of 5<sup>th</sup> Oct. 1897

The Board's proposals for <sup>establishing</sup> a  
Customs Chowkee at the Peralam Railway  
Station on the opening of the Peralam-Kank  
Railway <sup>are approved</sup> and the <sup>entertainment</sup> of the following  
establishment ~~for~~ for levy of land  
Customs Thirai is sanctioned :-

- 1 Supt. on Rs 60
- 1 Clerk " 20
- 1 " " 15
- 3 Peons each " 6

It is not understood what the P.O. and 3  
hums (1 on Rs 7 & 2 on Rs 6) are required for,  
nor why a female searcher has not been  
provided although one seems absolutely  
necessary. The Propn. Stale which is returned  
herewith should be revised with reference  
to these remarks and resubmitted at an early  
date.

2. The Notifn submitted by the Board will  
be amended by the insertion of the word  
"authorised" after "officer" and by the  
addition of the following sentence :-

"This Notifn will take effect from  
the date of the official opening of the said  
Railway."

Orders have already issued for the publi-  
cation of the Notifn amended as above  
in the F.S. George Gazette.

3. The Board is requested to draw up  
and submit for the sanction of Govt.

5.10.97

# Government {1897} of Madras. REVENUE.

Recd.

Enclosures

Regd.

1897.

Spare copies

G.O., No. 840, 5th October 1897.

OCTOBER.

Customs Chowki at the Peralam Railway Station.

Passing orders on the Board's proposals for establishing a — on the opening of the Peralam-Karikal railway.

1. set of rules for levy of land customs on  
2. imports from French Territory by the Peralam -  
3. Karikal Railway, on the model of the Rules  
4. approved in G.O. No 413 of 7th March/81  
5. In regard to the transport of Foreign liquor  
6. imported from French Territory, all officers  
7. in charge of land Customs stations on the  
8. Karikal frontier have already been invested  
9. with the powers of a Collector in respect of the  
10. issue of special permits under S. 11 of the  
11. Opium Act. The Sayer Supts at the Peralam  
12. Rly station, therefore, <sup>can</sup> exercise those  
13. powers without further authorisation. In regard  
14. to the transport of other liquors imported, the  
15. Commr may delegate the power of issuing special  
16. permits to the Supts.  
17. His Excellency the Governor of the French Settlements  
18. will be informed, in the Political Deptt, of the  
19. arrangements made for the examination of the  
20. goods & luggage carried by the Railway.

*1897/12*

22/9/97

List from orders.

To the Board of Rev: Sep: Rev: with Proper Staff & officials whom

" P.W.D., Rly Branch

" Political Deptt, with letter

" Financial "

" A.C.

Note: At the Peralam Railway Station

the copy of the Rules

small letter below

Recd 6/10/97

21-10-97

50/6

Note

the copy of the Rules

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again the following G.O., Mis. No. 5074, Revenue, dated 27th September 1897 :—

Order.—Mis. No. 5074, Revenue, dated 27th September 1897.

The following telegrams will be despatched to the Board of Revenue, Separate Revenue, and the Superintendent, Government Press :—

*To the Board of Revenue.*

Your Proceedings 3886, 7th instant. Board's proposals approved except in regard to petty officer and three peons. Please send notification to Superintendent, Government Press, inserting "authorised" after "officer" and adding following sentence :—

"This notification will take effect from the date of the official opening of the said railway."

Superintendent wired to publish same.

*To the Superintendent, Government Press.*

Please publish in Part I, next Gazette, under the signature Secretary to Government, Revenue Department, notification regarding Karikal-Peralam railway which the Board (Separate Revenue) will send.

(True Extract.)

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

READ—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 3886, 7th September 1897 :—

Read—the following letter from the Collector of Tanjore, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated 28th August 1897, Ref. on C. No. 815-Ver. :—

I have the honour to bring to the notice of the Board that the Peralam-Karikal railway line is expected to be in working order by the 1st October 1897, and it is necessary therefore that arrangements should be made for the levy of customs duty under Act VI of 1844 on goods imported by rail from the French into the British territory.

2. A sketch of the line giving the names of the British villages through which it passes, prepared in connection with the acquisition of lands therefor and a map of the French district of Karikal accompany. There are to be on the line four stations, viz., Peralam (English), Ambagarattur (French), Tirunalar (French) and Karikal (French).

3. To the north of the railway line in question runs Local Fund Road No. 54 on which there is at present a land customs chowki (marked A in the sketch, nearly

opposite chain 230) at Koilkandangudi, a hamlet of Kollapuramvattam. This chowki is situated near the frontier 4 miles to the east of the Peralam railway station in the British territory and  $1\frac{1}{2}$  miles to the west of the Ambagarattur railway station in the French territory.

4. The Assistant Commissioner of Salt, Abkari and Customs Department, Negapatam Sub-division, following the arrangements in force in the South Arcot district between Kandamangalam (British) and Pondicherry on the Villupuram-Pondicherry railway line proposes "to have the road sayer buildings at Peralam, where all the office work of sayer and preventive establishments can be done," and to have "a female searcher's room and a room for the Sayer Superintendent to collect duty" on the platform. He also proposes to convert the existing chowki at Kovilkandangudi into an out-gate. He further proposes to have an establishment for levying duty at the Karikal railway station for the convenience of passengers as in Pondicherry (*vide* copy \* of his letter to the Deputy Commissioner, No. 7142, dated 18th December 1896). The first question to be

\* Copy enclosed.

considered in this connection is whether the present chowki at Koilkandangudi can, consistently with the public interests and the importance of efficient guarding of the frontier, be converted into an out-gate. At an out-gate, there are ordinarily two peons posted—one of whom is on duty by day and the other by night. Their duty is to prevent smuggling and to see that import traffic proceeds only along the prescribed routes. If there are no dutiable articles, the peons let them pass through; but if any dutiable goods are found on search, he takes them with the carriers to the nearest Customs Superintendent who levies duty thereon. It is doubtful whether, with an out-gate, with only a couple of peons, it would be possible to prevent smuggling at the frontier, especially as there are many cross cuts leading to British territory from the French villages. Further, Peralam, to which place it is proposed to transfer the Koilkandangudi chowki, is 4 miles from the proposed out-gate and several British villages lie between the two, so that if a passenger or merchant from a French village wishes to import a dutiable article to one of those adjoining British villages, he will have to be taken all the way to Peralam for payment of duty and then will have to return to his village. The peons would probably make an income out of this and travellers would be only too glad to pay something to them rather than have to walk all the way to Peralam. Further, the peons being four miles away from their Superintendent, would have considerable opportunities of black-mailing passengers. Again, the chowki officer at Peralam could not justly be held responsible for evasions of duty with reference to section 14 of the Act, as he would be stationed four miles from the frontier. In these circumstances I consider that the existing chowki at Koilkandangudi should be retained. The Head Assistant Collector who is in immediate charge of customs is also of the same opinion.

5. Then, as regards the levy of duty on goods brought to Peralam from the railway stations in the French territory, namely, Karikal, Tirunalar and Ambagarattur, I may observe that if duty is to be levied at Peralam—the first railway station out of the French territory—on all goods leaving the above three stations, the trains will have to be detained for a considerable time at Peralam for goods search, including unloading, weighing and re-loading, and these delays would be out of the question. I propose, therefore, following the system in force on the line between Kandamangalam and Pondicherry, that an establishment be entertained at the Karikal railway station with the consent of His Excellency the Governor of the French Settlements in India for levying duty on goods leaving Karikal for British territory and that a customs chowki be opened at the Peralam railway station for the levy of duty on goods leaving the intermediate stations, namely, Tirunalar and Ambagarattur and on those (such as personal baggage conveyed in the carriage with the traveller) that might have escaped duty at Karikal. If the Board approves of the proposal, I request that necessary sanction may be obtained and a notification issued under sections 8, 9 and 12 of Act VI of 1844.

6. If duty is to be levied at Karikal and Peralam, a room for the customs clerk at Karikal and a room for the Customs Superintendent and another for a female searcher

at Peralam will have to be provided on the platform of the respective railway stations. I have no idea as to the amount of work that will have to be got through at these stations and consequently I am not in a position to say of what size the building should be. The South Indian Railway Company which works the line and which has already sufficient experience of the working of the railway sayer stations at Kandamangalam and Pondicherry and of the amount of goods brought to these stations may well be asked to provide the necessary accommodation for the purpose at the Karikal and Peralam railway stations, the cost thereof being paid to the company by debit to the Customs Department. In fact, the Chief Engineer, South Indian Railway, has already in his letter, dated 30th July 1897, No. C.P.K.-50-453 (copy enclosed) requested me to let him know what accommodation it is necessary to provide for the purpose at the Peralam station. I request the favour of very early orders.

7. Next comes the question of the establishment required. The Assistant Commissioner of Salt, Abkari and Customs Department, Negapatam Sub-Division, proposes the following establishments:—

|                                                                                 | Karikal<br>monthly<br>salary. | Peralam<br>monthly<br>salary. | Preventive<br>establish-<br>ment monthly<br>salary. |
|---------------------------------------------------------------------------------|-------------------------------|-------------------------------|-----------------------------------------------------|
|                                                                                 | RS. A. P.                     | RS. A. P.                     | RS. A. P.                                           |
| 1 Customs Superintendent .. .. .                                                | 60 0 0                        | 60 0 0                        | ..                                                  |
| 1 Clerk .. .. .                                                                 | 15 0 0                        | 15 0 0                        | ..                                                  |
| 1 do. .. .. .                                                                   | 12 0 0                        | 12 0 0                        | ..                                                  |
| 3 Peons .. .. .                                                                 | 21 0 0                        | ..                            | ..                                                  |
| 1 Sweeper .. .. .                                                               | ..                            | 1 0 0                         | ..                                                  |
| <i>Preventive Establishment.</i>                                                |                               |                               |                                                     |
| 1 Sub-Inspector .. .. .                                                         | ..                            | ..                            | 50 0 0                                              |
| 1 Female Searcher .. .. .                                                       | ..                            | ..                            | 20 0 0                                              |
| 1 Jamadar .. .. .                                                               | ..                            | ..                            | 15 0 0                                              |
| 1 Duffadar .. .. .                                                              | ..                            | ..                            | 9 0 0                                               |
| 2 First-grade peons .. .. .                                                     | ..                            | ..                            | 16 0 0                                              |
| 3 Second-grade " .. .. .                                                        | ..                            | ..                            | 21 0 0                                              |
| 3 Third-grade " .. .. .                                                         | ..                            | ..                            | 18 0 0                                              |
| 1 Second-grade and two third-grade peons<br>(Sub-Inspectors' Orderlies) .. .. . | ..                            | ..                            | 19 0 0                                              |
| Total .. .. .                                                                   | 108 0 0                       | 88 0 0                        | 168 0 0                                             |

The officer to be entertained at the Karikal railway station may be designated customs clerk instead of Customs Superintendent to accord with the designation of the officer employed at Pondicherry. The pay of the Superintendent at Peralam seems to have been fixed at Rs. 60 with reference to the Assistant Commissioner's proposal to make him do both the road and the railway sayer duties, but as under my proposal the chowki at Koilkandangudi should be retained, the Superintendent will have charge of the railway sayer only and his pay may be fixed at Rs. 50. The Assistant Commissioner has provided three peons for Karikal at Rs. 7 each, while he has made no such provision for Peralam apparently in the hope that the peons on the preventive establishment could be utilised for office purposes. I think the peons for the office should be distinct from those on the preventive establishment and recommend that three peons on Rs. 6 each be sanctioned for each of the two officers. The Assistant Commissioner has provided for a sweeper for Peralam and none for Karikal. I think no provision need be made for a sweeper for the present, as arrangements may be made with the South Indian Railway authorities for the premises being swept. If establishment proposed by the Assistant Commissioner may be sanctioned as a tentative measure. The amount of receipts from import duty at the proposed stations cannot be even approximately estimated at present.

8. The Assistant Commissioner has also submitted proposals to the Deputy Commissioner for increasing the present preventive establishment and for splitting up

Nannilam Circle so as to form another Sub-Inspector's range. These proposals I leave the Board to consider as the Deputy Commissioner may possibly have submitted his proposals in the matter.

9. I request the favour of the Board's early orders on the subject.

10. As it may take some little time for the Board to pass orders on the question of establishments or of the abolition of the chowki at Koilkandangudi (in case it wishes to consult the Deputy Commissioner, since there is a difference of opinion) or to obtain the consent of the French authorities for the establishment of an office on the Karikal platform, and as the providing of accommodation on the Peralam platform is urgent, I request the Board to let me know as soon as possible if I may arrange with the railway authorities for such accommodation being provided in the manner mentioned in paragraph 6 *supra*.

*Resolution—* Mis. No. 3886, dated 7th September 1897.

In the above letter, the Collector of Tanjore submits proposals for the employment of a sayer establishment in connection with the intended opening of the Peralam-Karikal railway and notices also the proposals which the Assistant Commissioner of the Negapatam Sub-division has made to the Deputy Commissioner of the Southern Division to create an additional Sub-Inspector's range in the Nannilam Circle.

2. The Board sees no reasonable connection between the opening of the railway station, Koilkandangudi, cannot be converted into an out-gate as suggested by the officers of the Salt and Abkari Department. All that has therefore to be done is to provide for the collection of customs duty on goods, luggage, &c., coming by rail into British territory. As Peralam will be the first station in British territory, goods, &c., arriving at it will be subject to examination and payment of import duty as at Kandamangalam on the Pondicherry-Villupuram railway under the rules sanctioned in G.O., No. 413, Revenue, dated 7th March 1881, with the difference referred to below regarding the levy of duty at the starting station in French territory.

3. The Board does not see any reason why a customs station should be established at Karikal at present. The place is very small compared with Pondicherry, and it is very improbable that there will be any heavy imports through it for some time at any rate. Such special arrangements are not usual in Europe, where railways cross frontiers. The work of examination is done at the frontier station and the Board sees no reason why the customs revenue should bear a charge here which is not necessary there simply to accelerate traffic by a few minutes. For the present the Board considers that the following establishment may be employed at Peralam and accordingly recommends for the sanction of Government its entertainment, tentatively, for a year:—

|                                                    | RS. |
|----------------------------------------------------|-----|
| 1 Superintendent .. .. .                           | 60  |
| 1 Clerk .. .. .                                    | 20  |
| 1 do. .. .. .                                      | 15  |
| 3 Peons on Rs. 6 each .. .. .                      | 18  |
| 1 Petty officer .. .. .                            | 12  |
| 3 Peons—one on Rs. 7 and two on Rs. 6 each .. .. . | 19  |
| Total .. .. .                                      | 144 |

4. As regards the provision of accommodation for the customs establishment at Peralam, more definite proposals are necessary. With reference to the Collector's question in the concluding sentence of his letter, he is informed that the Villupuram-Pondicherry railway appears to have provided the necessary accommodation at its own cost.

5. A draft notification declaring the railway a legal route for the conveyance of goods to and from French territory by day and by night and providing for the collection of duty at Peralam is submitted to Government for approval and publication in the *Fort St. George Gazette*.

6. The preventive establishment consisting of one petty officer and three peons is included in the customs proposition statement as the increase sanctioned in G.O., Mis. No. 2778, dated 12th July 1895, in the preventive establishment on the Yanam frontier was in paragraph 10 of G.O., No. 776, Revenue, dated 28th November 1895, ordered to be debited to Customs.

(True Extract.)

(Signed) EDMUND MILLETT,  
Assistant Secretary.

To the Secretary to Government, Revenue Department,  
with proposition statement in duplicate  
(through the Accountant-General and draft notification  
and enclosures, in original, to be returned).  
Collector of Tanjore.

ORDER—No. 840, Revenue, dated 5th October 1897.

Separate Revenue No. 86.

The Board's proposals for establishing a customs chowki at the Peralam railway station on the opening of the Peralam-Karikal railway are approved, and the entertainment of the following establishment for levy of land customs thereat is sanctioned:—

|                         | RS.      |
|-------------------------|----------|
| 1 Superintendent ... .. | 60       |
| 1 clerk ... ..          | 20       |
| 1 do. ... ..            | 15       |
| 3 peons ... ..          | 6 (each) |

It is not understood what the petty officer and three peons (one on Rs. 7 and two on Rs. 6) are required for, nor why a female searcher has not been provided, although one seems absolutely necessary. The proposition statement which is returned herewith should be revised with reference to these remarks and resubmitted at an early date.

2. The notification submitted by the Board will be amended by the insertion of the word "authorised" after "officer" and by the addition of the following sentence:—

This notification will take effect from the date of the official opening of the said railway.

Orders have already issued for the publication of the notification amended as above in the *Fort St. George Gazette*.

3. The Board is requested to draw up and submit, for the sanction of Government, a set of rules for levy of land customs on imports from French territory by the Peralam-Karikal railway, on the model of the rules approved in G.O., No. 413, dated 7th March 1881.

4. In regard to the transport of foreign liquor imported from French territory, all officers in charge of land customs stations on the Karikal frontier have already been invested with the powers of a Collector in respect of the issue of special permits under section 11 of the Abkari Act. The Sayer Superintendent at the Peralam railway station can, therefore, exercise those powers without further authorisation. With regard to the transport of other liquors imported, the Collector may delegate the power of issuing special permits to the Superintendent.

5. His Excellency the Governor of the French Settlements will be informed, in the Political Department, of the arrangements made for the examination of the goods or luggage carried by the railway.

(True Extract.)

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

To the Board of Revenue (Separate Revenue),  
with proposition statement and original enclosures returned.  
,, the Public Works Department, Railway Branch.  
,, the Political Department, with letter.  
,, the Financial Department.  
,, the Accountant-General.

## APPENDIX.

## NOTIFICATION.

Under sections 12 and 13 of Regulation VI of 1844, His Excellency the Governor in Council is pleased to declare the Peralam-Karikal railway to be a route by which goods may be allowed to pass into, or out of French territory by day and by night, and under sections 8 and 10 of the said regulation to constitute the railway station of Peralam a customs chowki and to notify the Railway Sayer Superintendent at Peralam to be an officer authorized to receive money on account of customs duties and to grant certificates for the payment thereof.

This notification will take effect from the date of the official opening of the said railway.

Exd. Shaik Karim.

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