Revenue (1899) Department.

6/2

PRESS SERIES.

G.O., No. 386

DATED 20th June 1899

[Despatch Abstract.]

Minor Forest Produce

Approving the Board's proposal to lease out the — & the reserved forests & reserve d lands in the Rajahmundry Peddapuram & the Delta taluqs; & to levy Seigniorage on certain Minor forest produce Exported from Yellavaram & Rampa; & requesting the Collector to Submit a full report on the Effect thereof at the End of a Year.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Cur 4561/99 = fo 2688 Rev 9 20-7-99 ~~fo CN. 120/01~~				Cur. 2022/03			
fo	56	Rev	25/1/01				

Revenue (1898) Department.

CURRENT No. 1004

Order

From The Secretary to the Commissioners of Land Revenue

For No. 15

Dated 11 January 1898

Received 4 Febry

Registered 7

Enclosures 34

Spare copies

SUBJECT.

Subg for the orders of Govt. letter from the Sec. Bd. of Godavari respecting in the control of minor products in the Godavari Dist.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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23-6-99

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Land Revenue),

MADRAS.

Cur 100/98

Printed February th.

Proceedings, Forest No. 15, 11th January 1898.

JANUARY.

Submitting, for the orders of Government, letter from the Collector of Gódávari reporting on the control of minor produce in the Gódávari district.

G

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

READ—the following letter from V. A. BRODIE, Esq., Collector of Gódávari, to the Secretary to the Commissioners of Land Revenue (through the Conservator of Forests, Northern Circle), dated 18th September 1897, Dis. No. 516-Forests :—

With reference to Board's Proceedings, Forest No. 177, dated 4th May 1897, and Mis. No. 494, dated 26th May 1897, I have the honour to report as follows :—

2. The system now in vogue in this district with regard to the working of minor forest produce is described below.

In the Bhadráchalam Sub-Division, the chief items of minor produce, such as karakai (myrabolams), tamarind, wax, honey, &c., are collected by Koyas and sold to merchants. Seigniorage is levied on them at the time of export at the revenue station at Kunanaram. In Ellore and Yernagudem ranges, the right of removing *Tangedu* and *Rella* barks and Nux Vomica seed from reserved forests and reserved and unreserved lands has been leased out for some years, but this year most of the reserves have been closed owing to combination at the sales and to the cheap prices prevailing in the market. The minor produce in reserved forests and reserved lands was sold reservewar, while in the case of unreserved forests, it is sold in groups of three or four villages. No attempts have been made to lease out the produce in the reserved forests and lands in the other ranges, and I do not propose to attempt it unless prices rise. No seigniorage is at present levied on the minor produce brought from Rampa and the Agency divisions of Yellavaram and Polavaram in compliance with the orders of Government in the matter (*vide* paragraph 3 of Government Order, No. 877, Revenue, dated 17th December 1891, communicated with Board's Proceedings, Forest No. 1, dated 8th January 1895). The Board has, however, expressed its willingness to reconsider the question in Board's Proceedings, Forest Mis. C. No. 142, dated 12th February 1897, and Mis. C. No. 494, dated 26th May 1897.

The minor produce in the unreserved and unoccupied lands at the disposal of Government in the ordinary tracts has hitherto been leased out annually at the time of jamabandi by the Revenue officers, as the control of forest produce in these lands has, for a long time, been vested in them. Even after the transfer of the control to the Forest department, no measures were taken until recently to formulate a system with a view to secure an efficient check over the revenue derived from this source. It was only in March last, *vide* Standing Circular No. 3 forwarded with my No. 2316, dated 27th May 1897, that a set of detailed instructions were issued to the Tahsildars and Deputy Tahsildars and it is believed that, in course of time, there will be a perceptible improvement in the revenue derived from the minor produce in unreserved lands.

3. From the above facts, it will be seen that the working of minor produce both in the reserved forests and in the reserved and unreserved lands in this district has not been on a satisfactory footing and there has consequently been a ridiculously low amount of revenue realized under the head "Minor Forest produce," when compared with the amounts realized in other districts similarly circumstanced. The revenue realized under this head during the past four years is given in the margin. The higher figures in 1893–94 are due to the collection of seigniorage in Yellavaram Agency tracts in those years, but a much larger amount would be realised with proper supervision. My District Forest-officer, therefore, called on Range officers for a report last March as to how the development of minor produce could be improved and the revenue from that source enhanced.

	I-*e.*	II-*e.*
	RS.	RS.
1893–94	1,271	6,598
1894–95	...	2,584
1895–96	162	3,131
1896–97	...	2,584

As some further references were necessary on some reports, the required information has only just been received complete. I therefore beg to make the following proposals with a view to improving the revenue under this head without any attempt to "harass the general population."

4. In the Bhadráchalam Sub-Division the present system of levying seigniorage at the time of export may be allowed to continue. Mr. Ward, the Sub-Divisional officer, is not in favour of disturbing, at any rate for the present, the arrangements already in force; and I am disposed to agree with him. However, there are difficulties in collection and evasion of seigniorage for want of sufficient powers as explained in paragraph I (A) of my No. 255, dated 20th June 1897. The only items of minor produce available there appear to be myrabolams, tamarind, wild mango, jeeluga, ippa flower, wax, honey, morla-banka (gum of *Buchanania latifolia*) and lac. Of these, myrabolams are collected in appreciable quantities, but the market value of this product has decreased enormously during the last few years and there are godowns full of unsaleable gallnuts at most of the ports. On the other hand, the quantity of the gallnuts brought into this district obtains the highest prices in the London market. Wax and honey are found only in very small quantities. The usufruct of palmyra trees, which are few, and of wild mango and *jeeluga* trees is enjoyed by the Koyas and Reddis, free of charge, as it appears to form an important source of their food-supply. It is reported that ippa flower, the gum of *Buchanania latifolia* and lac are found in large quantities. But there does not appear to be any demand for these items elsewhere in the district. It is, therefore, advisable to make arrangements to collect samples of morla-banka and lac departmentally for sale and endeavour to find markets outside the district. The ippa flower can only be used for distillation and no foreign demand for it can be expected.

5. With regard to the produce in the reserves and reserved lands in the ranges outside the sub-division, I propose, as a general rule, to lease it out annually reservewar after giving wide publication of the sales. A brief *resumé* of Range officers' reports giving the different kinds of minor produce found in their ranges is attached as Appendix A. The produce in unreserved lands will continue to be leased out annually by the Revenue officers according to firkas. It generally consists of the usufruct of trees (including palm trees) and more rarely of the other articles given in Appendix B. A set of detailed instructions regarding these sales have already been communicated to the Tahsildars. Care will be taken to see that the intensions of the Government as per its orders communicated with Board's Proceedings, Forest No. 355, dated 7th August 1896, are duly carried out. No fees will be levied on fuller's earth, lime, stones or grass required for domestic purposes. Every attempt will also be made to exclude from the leases articles of forest produce, on which the poor people living in the adjoining villages largely depend for their sustenance.

6. As regards the question of the levy of seigniorage on minor produce collected for sale in the Agency divisions of Yellavaram and Polavaram, I beg to state that it is extremely desirable to collect seigniorage on such produce. In the absence of such a provision there has been much loss of Government revenue. The forests in the Agency tracts are valuable, chiefly on account of their minor produce. As observed by Mr. Arundel in paragraph 10 of his report printed in Board's Proceedings, Forest No. 119, dated 21st February 1894, the hillmen who collect this produce sell it to middlemen who would pay the seigniorage at the time of export. The seigniorage thus falls in the first place on middlemen and finally on the consumers. The hillmen are not affected at all.

I propose, therefore, that seigniorage should be collected either departmentally or through a contractor (a course which was approved in Vizagapatam by the Board—*vide* Board's Proceedings, No. 384, dated 2nd July 1895), on the produce at the time of its removal from the several shandies or market places adjoining the forests, by the petty traders who have purchased it. It is the custom in these hills for the hillmen to bring down the produce once or twice a week to the fairs at the foot of the hills.

The same course will be followed with regard to minor produce removed from Rampa, seigniorage being collected at Gokavaram, Mallaram, Mallisala, Devipatnam and Yeleswaram. The forest subordinates will not, of course, be allowed to cross the frontier of the Rampa territory. At present large quantities of produce, such as myrabolams, tamarind, soapnuts, gallnuts, &c., with which the Rampa forests abound, are removed free of charge and exhibited for sale at the weekly shandies at Gokavaram and Yeleswaram. But the greatest loss to Government revenue has been caused by the free removal of rela bark from Rampa which has overstocked the market and made this commodity unsaleable in other parts of the district. In fact, it has affected the markets of the adjoining districts. This was reported in my No. 117, dated 16th December 1896. I have since ordered the permit gumastahs outside Rampa to collect seigniorage on it, as it undoubtedly comes under the head "other natural produce," which it is illegal to remove from unreserved land and therefore from Rampa, under Rule 9 of the rules under section 26. Of course, all minor produce not brought to the several shandies but purchased from the Koyas in their villages by wandering traders will be dealt with when passing the various tannahs, as well as minor produce purchased at shandies like Chódavaram in Rampa and thence sent not to Gokavaram for sale but direct *viâ* Gokavaram to Rajahmundry.

7. If these proposals, especially the one pertaining to the levy of seigniorage on minor produce collected in the Agency tracts, are approved, I am confident that the present revenue under this head will be increased four-fold. There will not, on the other hand, be any inconvenience or hardship caused to the people in general.

8. A detailed list of the items of minor produce on which seigniorage is proposed to be levied at the market places together with the proposed rates of seigniorage is enclosed marked B. These rates should be fixed from time to time by the Collector at 10 per cent. *ad valorem* at Rajahmundry or Cocanada.

9. A statement showing the market places in the several ranges at which seigniorage is proposed to be levied on minor produce is also submitted for the information of the Board, marked C.

10. A statement marked D is enclosed showing the removals of minor produce from Yellavaram division through Yeleswaram tannah in 1892–93 and the amount collected before the levy of seigniorage was stopped, as also the free removals from Rampa through Gokavaram tannah in 1896–97. The collections at the former amounted to Rs. 1,440 for 19,484 maunds and at the latter would have amounted to Rs. 2,460 if seigniorage had been levied on the 22,210 maunds that passed at the rates given in statement B. Thus, the annual revenue through two tannahs alone would amount to Rs. 3,900. These are the largest tannahs in the Yellavaram and Chodavaram divisions, but a good deal of minor produce finds its way to Devipatnam and the other twelve tannahs given in statement C. It may therefore be estimated that Government is losing Rs. 10,000 per annum by not levying fees on minor produce coming from the Agency tracts. Early sanction is therefore requested to levy seigniorage or to auction the right to levy it, on the same lines as Government has approved for Vizagapatam—*vide* Board's Proceedings, Forest No. 384, dated 2nd July 1895. A sum of Rs. 10,000, including the revenue on minor produce now collected, has been entered in the budget for 1898–99 under II-*c* in the belief that these proposals will be approved.

Endorsement by A. W. PEET, Esq., Conservator of Forests, Northern Circle, dated Waltair, 30th September 1897, R. C. No. 595.

In forwarding I have the honour to remark that I agree in the main with the recommendations, and think that at first it is better to work through contractors, so as to gauge the value of the tax, for there is usually competition the second year at any rate. I do not know quite all the products; for instance the medicinal plants, such as *gantu bharangi* and *vasa*, but will get them identified, and the list checked. Taxes on articles such as plantains, chillies, oranges, &c., the result of cultivation do not seem feasible or advisable.

RESOLUTION—Forest No. 15, dated 11th January 1898.

Submitted for the orders of Government.

2. In its Proceedings, Forest No. 177, dated 4th May 1897, the Board called upon Collectors to report as to whether any modification was required in the working of the minor forest produce in their districts. The replies from most of the districts were disposed of in Board's Proceedings, Forest No. 403, dated 20th September 1897, a copy of which has been submitted to Government. The report from the Collector of Gódávari is contained in the letter read above.

3. In this report, the Collector refers to Board's Proceedings, Mis. Nos. 142 and 494, dated 12th February and 26th May 1897, respectively. Both the Collector and the Conservator enquired whether Government might be moved to reconsider its order deciding that it was not advisable to levy seigniorage on minor produce exported from Rampa and from the Agency tracts generally, and the Board, in the Proceedings quoted, requested the Collector to deal with the question in his general report.

4. The Collector now states that the control of minor forest produce, as at present exercised in the district, is far from satisfactory and submits certain proposals which, in his opinion, would enhance the revenue to a considerable extent without unduly interfering with the general population. These proposals do not involve any material modification in the system now said to prevail in the ordinary tracts and in the Bhadráchalam Sub-Division of the Agency tracts.

5. The ordinary tracts consist of five ranges, viz., Ellore, Yernagudem, Rajahmundry, Peddapur and the Deltá. In the unreserved and unoccupied lands of all these ranges, minor produce is usually leased out annually by the Revenue officers, and it is satisfactory to find that carefully devised methods have recently been substituted for the arrangements formerly in force, under which much revenue appears to have been forfeited. As regards the produce in reserved forests and reserved lands, the practice of leasing is said to obtain, at present, only in the Ellore and Yernagudem ranges. The Collector now proposes to extend it to the other three ranges, and the Board sees no objection to the proposal. It is noted that steps have been taken to see that the instructions contained in Government Order, No. 2865, Revenue, dated 20th July 1896, to safeguard the interests of the ryots are not disregarded, and that no fees are levied on articles which are required for domestic purposes or on which the people largely depend for sustenance.

6. In the Agency tracts, seigniorage is, at present, levied on minor produce exported from the Bhadráchalam Sub-Division. The tax is levied at the time of export and although, in the Collector's opinion, the system is liable to improvement, he considers it inexpedient to disturb it at present. In the divisions of Polavaram, Yellavaram and Rampa, however, no seigniorage is, at present, levied on minor produce, but the Collector now proposes to levy a fee thereon. In regard to Polavaram, the Hon'ble Mr. Arundel, in his report embodied in Government Order, No. 108, Revenue, dated 10th February 1894, made no reference to the control exercised in that division over minor produce; but according to a joint report made in 1895 by Messrs. Spencer and Jackson, the then Special Assistant Collector and District Forest-officer respectively, the tax was being collected on minor produce without causing hardship, and the Government in its Order, No. 651, dated 26th September 1895, permitted the continuance of the practice. The Collector, however, states that no seigniorage is at present levied in Polavaram. He is in error in taking paragraph 3 of Government Order, No. 877, Revenue, dated 17th December 1894, which prohibits the collection of tax in Yellavaram to apply to Polavaram. Excluding, therefore, Polavaram in which the levy of seigniorage has already been authorized, it remains to be considered whether it can be imposed also in the other two divisions of Yellavaram and Rampa. Dealing with Yellavaram, the Hon'ble Mr. Arundel, in paragraph 10 of his report already referred to, stated that the minor produce in that division was, as elsewhere, collected by the hillmen, who sold it to middlemen, and that these latter paid the seigniorage at the time of export. In the joint report on this division by the Special Assistant Collector and the District Forest-officer,

it was stated that no fees were then collected and the Government in its Order, No. 877, dated 17th December 1894, agreed with the Board in considering that any restriction on the collection of the produce was undesirable. The objection was principally that a large proportion of the produce consisted of fruit from private estates, and no practicable means of levying the tax on produce removed from Government lands only had been shown. Experience points to the fact that the system of collecting seigniorage through contractors in the Agency tracts of the Vizagapatam district has been working satisfactorily. There seems to be no reason therefore why a similar system should not be practicable in the Yellavaram division. It is also noted that the Conservator proposes to strike out fruits from the list of produce on which seigniorage may be levied. Having regard to the facts that the produce was taxed at the time of the Hon'ble Mr. Arundel's visit, and that it is being taxed in Polavaram, there seems to be no objection to the levy of seigniorage on exports from Yellavaram.

With regard to Rampa, the Hon'ble Mr. Arundel recommended in paragraph 26 of his report adverted to above that it was neither necessary nor advisable to make any change in the then existing system under which no tax was levied on minor produce, and Government apparently approved of the recommendation. The Hon'ble Mr. Arundel having been specially deputed to Gódávari to devise measures to appease discontent, the time was not suitable for the introduction of a new impost, but he evidently saw no objection to it on principle. The Board considers that if it is introduced elsewhere, there is no reason for exempting Rampa. The tax will be levied on the middlemen after the produce has left Rampa.

7. The forests of these three Agency divisions are reported to be valuable for their minor produce and are capable of yielding an annual revenue of Rs. 10,000 which the Government is now losing. The Collector rightly argues that as the burden of seigniorage does not fall on the hillmen but on consumers or purchasers, it may fairly be collected on the produce of these three divisions in the same way as in the case of the Agency tracts of the Vizagapatam district where a system of levy of seigniorage through contractors has been sanctioned—*vide* Government Order, No. 477, Revenue, dated 22nd July 1895. The Board would recommend the adoption of the same system in Gódávari, introducing it as an experimental measure subject to an annual report of its working.

8. The Collector forwards detailed lists showing the several items of minor produce, the rates which it is proposed to charge and the markets where seigniorage may be collected. The rates have been fixed at 10 per cent. *ad valorem* with reference to the present market value of the produce at Rajahmundry or Cocanada, and it is stated that they will be liable to revision with reference to fluctuations in the market value. The Conservator observes that the articles which are the products of cultivation should not be made liable to seigniorage, and in this view, the Board concurs. The list now submitted requires careful revision, and the Conservator has been requested to prepare in consultation with the Collector a revised list for the approval of Government. The proposal to levy a ten per cent. *ad valorem* seigniorage on most articles commends itself to the Board, but it considers that the value on which the percentage is to be levied must be fixed by the Collector and that whenever the levy of so high a rate is likely to hamper the trade, a lower rate must be fixed.

(True Copies and Extract.)

Secretary.

To the Secretary to Government, Revenue Department,
with enclosures in original to be returned.

Exd. P. Seetharam.

A 8

A brief resume of the reports received from the Range officers regarding minor Forest Produce available in the Reserves situated in their respective Ranges.

Ellore Range :— Tangedu bark and Nux Vomica seed available in the Reserves have already been sold. There are custard apples to be found in Bandamcherla Reserve which it is proposed to sell. A few palmyras are also to be found in the Reserve but no one is willing to tap them. There is a big palmyra tope near Ramasingavaram Reserve the usufruct of which is enjoyed freely by the people. It is proposed to levy seigniorage on the seedlings carried to the market for sale at the rate of Rs 0-0-6 and Rs 0-0-3 per cart and head loads respectively. The following is the approximate number of fruit-trees found in Reserves:—

Palmyras 49.
Dates 5.
Tamarind trees. Innumerable in certain Reserves
Mangoes : 2.
Wood apples. 26.
Custard apples. Abundant in Bandamcherla Reserve

Delta Range :— Cashew nuts, Mangoes and country gooseberries are found in Narsapur Plantation while

While there are only cashew nuts in Bendamurlanka Plantations. No fruit trees are to be found in any of the other Reserves and there is a very little unreserved Forest in the Range. The approximate number of fruit-trees found in the two plantations is as follows:-

Palmyras 137
Mangoes 25.
Country gooseberries 12.
Cashew nuts 319
Dates 21.

Rajahmundry Range

Rela; and Tangedu barks. Tamarind, Mangoes, wood-apples and cashew nuts, soapnuts, gallnuts, marking nuts and Nuxvomica seed, honey, wax and grass are the chief items of minor Produce available in the Reserves. A few hundreds of palmyras are available in certain Reserves but there is no necessity to let them for tapping as there is no demand for the same. About 100 Date trees are to be found in Dewancheruvu Reserve which it is proposed to let out for tapping. There are also some leaves used for platters, stones, and fibres available but there is no demand for them. The following is the approximate number of fruit trees found in the Reserves:-

Tamarind trees 3254
Mangoes 48
Palmyras 343.
Cashew nuts 18
Dates 60.
Soapnuts — 800.

Gallnuts

Gallnuts — 260.
Nuxvomica — 840.
Marking nuts — 45.
Bearing nuts — 186.
Wood apples — 50.
Jack trees - 26.

Peddapur Range

There are a few toddy-yielding trees (Palmyras Dates and Jeelugas) which it is proposed to let for tapping. Jeeluga, Tamarind, Mango, Karakayi (myro-bolams) soapnuts, wood apples, Palmyras, dates and cocoanuts are the chief fruit trees found in the Reserves.

Yernagudem Range

The items of minor produce from which any appreciable revenue can be derived are:- gallnuts, soapnuts, honey, wax, tamarind, sarja bark, tangedu bark, rella bark, nuxvomica seed and wood apples. There are a few hundreds of Palmyra trees which it is proposed to let out for tapping at the rate of 4 annas per tree.

C Thornton

District Forest officer
for Collector

B. B

List of minor produce on which seignorage is proposed to be levied and the rates proposed for the present.

No.	Name of produce		Rate			per	Remarks
	English	Telugu.	R	a	p		
1	Myrabolams	తడిక్కాయ	-	1	-	maund	
2	Gallnuts	పిత్తకాయ	-	-	9	-do-	
3	Yavasind	వాయువిడంగ	"	1	4	-do-	
4	Soapnuts	కుంకుడుకాయ	"	1	"	-do-	
5	Shikoy	శీకాయ	"	1	"	-do-	
6	bleaching nuts	ఉసిరికాయ	"	1	"	-do-	
7	Marking nuts	జీడిపిక్కలు	"	1	"	-do-	
8	Skins	చర్మము	"	4	"	-do-	
9	Horns (deer)	దుప్పి కొమ్ము	3	"	"	-do-	
10	Horns (others)	ఇతర కొమ్ము	"	14	"	-do-	
11	Wax	తేనె మైనము	2	"	"	-do-	
12	Lac	లక్క	"	12	"	-do-	
13	Reed mats	జంబుకాయ	"	"	3	each	
14	Bamboo baskets	వెదురు బుట్ట	"	"	3	-do-	
15	Kawidy sticks	కావిడి కర్ర	"	"	3	-do-	
16	Fibre	నార	"	4	"	Kawidy load	
17	-do-	-do-	"	2	"	-do-	
18	-do-	-do-	"	1	"	maund	
19	Grass twine balls	గడ్డి తాడు	"	2	"	-do-	
20	Honey	తేనె	"	5	"	-do-	✓
21	Resin	రాళ్ళ	"	12	"	-do-	✓
22	Cassia fistula seeds	రేలకాయ	"	1	3	-do-	
23	Nux vomica seeds	కాసరకాయ	"	1	"	-do-	
24	other seeds	ఇతర కాయలు	"	1	"	-do-	
25	wood for the flowers leaves	పూల చెక్క	"	1	3	-do-	
26	Vasantagunda	వసంతగుండ	1	"	"	-do-	Mallotus Philippinensis
27	Gantu kharangi	గంటు కరక్కాయ	1	"	"	-do-	
28	Vasa	వస	"	2	"	-do-	
29	Palagunda	పాలగుండ	"	4	"	-do-	
30	Iron	ఇనుము	"	2	"	-do-	
31	Mhowa flower & fruit	ఇప్పపువ్వు ఇప్పపండు	"	1	"	-do-	
32	-do- oil	ఇప్ప నూనె	-	3	-	-do-	
33	Peppers	తిప్పతీగ	"	9	"	-do-	
34	Cocoons	పట్టు గూడు	"	2	"	-do-	
35	Musk	ముస్కు	5	-	-	-do-	
36	Adda leaves	తమలపాకు	"	"	6	hundred	
37	-do- twine	తమలపాకు తాడు	"	"	6	do.	
38	Jack fruit +	పనస పండు	"	"	3	-do-	
39	Mangoes +	మామిడి పండు	-	-	3	-do-	
40	Wild gooseberries +	రేగు పండు	-	-	3	-do-	

1888
Number 1
Number 1007

41	Sunguedan bark	Rs or m Rs 33		6	maunds

The following items of minor produce are mostly taken from the Southern Circle Conservator's Proceedings in Boards Proceedings Forest No. 157 14-3-95. Rates will be fixed after ascertaining their market value

42	Babul pods.				
43	Palmyra seedlings				
44	Bones.				
45	Canes.				
46	Cashew nuts				
47	Catechu.				
48	Chillies.				
49	Coromandum stones				
50	Drug				
51	Dyes.				
52	Ginger				
53	Hay				
54	Medicinal roots & plants				
55	Oranges.				
56	Peas				
57	Plantains				
58	Plantain leaves				
59	Rattens				
60	Turmeric				
61	Wood apples.				
62	Custard apples.				
63	Wood oil				
64	Palmyra fruit				
65	Date "				
66	Cocoanut "				
67	Guava "				
68	Thatching grass				

N.B. Barks may only be removed under the orders issued by the District Forest officer from time to time. They will not be included in the list of articles on which seigniorage may be collected by Contractors.

C. Thornton
District Forest officer

xxx.

1898
RECEIVED DIVISION
Division No. 2
District No. 1007

List of market places adjoining Government forests in the several Ranges.

Range	Name of market	Officer who will be authorised to collect Seigniorage	Remarks.
Elluru	Naravasapuram	Range officer Ellur	It will be advisable to collect
Yerwagudem	Kommuvupad.	Forester	on contract the right to collect
	Kannapuram	Kannapuram	Seigniorage at fixed rates.
	Battaigudem		as neither the Range officer
	Jangareddigudem	Forest Guard or Jamadar	nor Permit Gumastahs can
Rajahmundry	Gokavaram	Permit Gumastah Gokavaram	be spared from their own
	Mallisala	do Mallisala	work every week to attend
	Mallavaram	do Mallavaram	Shandies which are far
	Devipatnam	Forester	away from their stations
Seddapur	Yelesvaram.	Permit Gumastah Yelesvaram	In the case of Pabikonda
(a)	Addatigala	Jamadar Yellavaram	for instance the difficulty
	Jaddangi	Forest Guard or Range officer	of collecting Seigniorage
	Santapydipalu	Forester at Sarabhavaram	is increased as there is
	Sankavaram		much room for smuggling
	Robertsonpeta		into Polavaram &c.

(a) This place is just inside Rampa, but it is to be the Head Quarters of the Deputy Tahsildar.

C. Thornton
Dist. Forest officer
for Collector

xxx.

D 114 D

Statement D showing the removals of minor produce from Yellandu Division and from Ramapu

No	Name of produce	Removals in Yellandu Div in 1892-93. Quantity in maunds	Leigneage Collected	Free removals from Ramapu forests through Kothagudem in 1892-93. Quantity in maunds	Estimated Leigneage
					R a p
1	Tangedu bark	980	36-14-6	12	0-4-6
2	Tamarind	18772	1173-4-0	12164 1/2	760-4-6
3	Myraboloms	673 1/8	67-5-0	4637 1/2	289-13-6
4	Soap nuts	967 13/16	96-12-0	17920 1/3	1120-0-4
5	Skins	11 1/2	2-14-0	3/4	0-3-0
6	Horns	1 39/56	1-7-9	10 1/8	8-13-9
7	Wax	1/4	0-8-0	7	14-0-0
8	Grass twine balls	6 1/2	0-13-0	466 1/2	58-5-0
9	Grass for thatching	80	0-10-0	"	"
10	Rela bark	991	59-13-3	1520	95-0-0
11	Kasia Tora seeds	"	"	1359	106-2-9
12	Mushti seeds	"	"	80 2/3	5-0-8
13	Clearing nuts	"	"	12	0-12-0
14	Sheekayi	"	"	22 2/3	1-6-9
	Total	19484	1440-5-6	22201	245-9-14-3
					or Rs 2460 nearly

C Thornton
Dist Forest officer
for Collector

KR

1892
REVENUE DEPARTMENT
Enclosure No. 3
to Original No. 1667

B.P 15
11/1/98

15

6P

Dft forwarded 21.11.98

B.P. & M. sent duly returned 19/11/98

Con. no. 283.

Ref.
B.P. Forest Rots
& 11 Jany 98

In submitting ~~the~~ revised list of articles on which it is proposed to levy seigniorage (vide para 8 of the B.P.) the Bd is requested to furnish at the same time information as to the prices of the various articles included in the list (a) at the head of the hills (b) at Rajahmundry Bagaar.

The Bd is also requested to submit an estimate of the income expected from the proposed leasing out of the minor forest produce in the reserves in the ordinary tracts.

By Order
[illegible]

Fort St. George
19th November 1898

6

1898
REVENUE DEPARTMENT
Enclosure No. 4
Current No. 1007

16 9R 30.1.99

Revenue (1899) Department.

CURRENT No. 131

From The Board of Revenue
Land Revenue
Madras.

~~Order~~

Lodged.

Forest No. 8 Roubine

1/11/99

1

Dated 5th January 1899.

Received 7th.

Registered 7th.

Enclosures

Spare copies

Desp Please send the file intact to the Call-clerk

8.1.99
9.1.99

SUBJECT.

Recording letter from the Conservat
N.C. regarding the preparation o
an amended list of minor for
produce, Godavari Dt and Calli
upon him to submit the repo
as early as possible after his
tour in the Dt in the Curre
month.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

17

2,000
15-7-98.

REVENUE BOARD OFFICE
MADRAS

Proceedings of the Board of Revenue

(Land Revenue).

Forest No. 8 Routine, dated 5th January 1899.

Read letter from E. D. M. Hooper Esquire, Ag. Conservator of Forests, Northern Circle, dated 21st December 1898 R.C. No. 595 reporting that the Collector of Godavari has not yet prepared the amended list of minor forest produce with their value and that the Conservator will reply after the tour in January 1899 to the reference calling for the same, and asking if the Board prefer an earlier report.

Resolution

Recorded with the remark that the report should be submitted as early as possible after the Conservator's tour through the district in the Current Month.

(True Extract)

Lowell Davidson
Ag. Secretary

To The Conservator of Forests, N.C.
Copy to the Secy to Govt. R.D. with reference to his Memo No. 283 14-11-98 and 252 14-12-98.

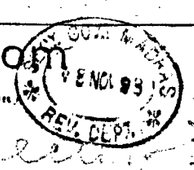
Code Class. } INDIAN TELEGRAPHS. Monthly Number. }

To (Office) Telesthovie | From (Office) Mussoorie

Words.	Day.	Hour.	Minute.	Official Instructions.
8	7	12	2	

To (Person) Divisional Engineer Tehri

From (Permn.) Sectional Engineer



By a careless mistake in the office the predecessor was over looked in the message under which a revised list was sent on 11-1-78 & 15 th March and subsequently dropped in December last. Due care will be taken in future

8-11-78

64 Word Form. F C 2.

Recd. from ____ LN. | Sent to ____ LN.

At ____ Hrs. Mts. by ____ | At ____ Hrs. Mts. by ____

Telegraph Master.

P. & T.—No. 700 TELE & STEL/00000:

19

Revenue (1899) Department.

CURRENT No. 3129

Read B.P. No 158 & 11-1-98
(C No 1007 798 A
Ord. No 283 & 19-11-98 A
B.P. No 331 Misc & 6.5.99
(Cur No 3129 798)

From

The Board of Revenue

(Land Revenue.)

Order Pass

The Board's proposals for the improvement in the collection of Seigniorage on minor forest produce in the ordinary tracts of the Godaveri District for the introduction collection of the Seigniorage

FOREST No. 331 Misc.

Dated 6th May 1899

Received 11th do

Registered 12th do

Enclosures 2.

Spare copies.

SUBJECT.

Submitting to Government with Remarks, lists of Minor forest produce on which it is proposed to levy Seigniorage in the Godavari District

2

Ad Rem 12/6

BACK PAPERS.

G.O.	No.	Department.	Date.
	Ccs 131/99 (Lodged) G.O. No 283 dt 19-11-98.		
"	5551 Misc		29.10.97
	5401 Misc		21.10.97
	2723 Misc		28.5.97
	2965 Misc		20.7.96
	2608 Misc		4.7.96
	295	P	23.6.96.
	654	P	26.5.96
	477	P	22.1.95
	877	P	17.12.94.
	489	P	9.7.94

~~FURTHER PAPERS.~~

G.O	No.	Department.	Date.
	108	P	10.2.94.
	874	P	10.10.93.
	707	P	4.8.93.
	~~224~~	P	~~7.3.93~~

Ccs 1007/98

Reminder

131/99 (Lodged)

Reminder

500
10-1-99.

20

REVENUE BOARD OFFICE
MADRAS.

Proceedings of the Board of Revenue

(Land Revenue).

Forest No. 331 Misc., dated 6th May 1899

Read again B.P. Forst No. 15, dated 11th January 189

Also Board's Reference Forst No. 424, dated 7th Novembe 1898.

Also Official Memorandum from Government, Revenue Department, No. 283, dated 19th November 1898 and Reference Forst No. 449, dated 24th November 1898.

Also Official Memorandum from Government, Revenue Department, No. 252, dated 14th December 1898 and Reference Forst No. 449/R-1 dated 17th December 1898.

Also B.P. Forst No. 8 Routine, dated 5th January 1899.

Also Official Memorandum from Government, Revenue Department, No. 9, dated 30th January 1899 and Reference Forst No. 449/R-2 dated 2nd February 1899.

Also B.P. Forst No. 122 Routine, dated 23rd February 1899 Requesting the Conservator of Forests, Northern Circle by wire to expedite the Communication of certain information regarding the income derived from the leasing of minor produce in reserves in ordinary tracts of the Godavari District.

Also letter from E.D. Mc. Hooper Esq, ag. Conservator of Forests, Northern Circle, dated 1st February 1899, R.C. No. Submitting

Submitting an amended list of items of Minor Forest Produce on which it is proposed to levy Seigniorage in the Godavari District.

Also letter from the Same Office, dated 17th February 1899, R.C. No. 595 Submitting a list of Forest Minor produce with their prices.

Also telegram from the Same Office, dated 26th February 1899 Stating that the Revenue from minor forest produce in the Godavari District is estimated at Rs. 700/-

And Reference Forest No. 81, dated 6th March 1899.

And also letter from E. D. Mc. Hooper Esqr. ag. Conservator of Forests, Northern Circle, dated 20th April 1899, R.C. No. 595 Submitting further information regarding the Minor Forest produce of the Godavari District.

21

Resolution

In continuation of paragraph 8 of B.P. 15 Forest / 11-1-1898 and in reply to Government Reference No. 283/19-11-1898 the Board submit revised lists of the articles of minor produce on which it is proposed to levy Seigniorage in the Godavari District. The Conservator, Northern Circle has found Considerable difficulty in ascertaining the exact cost of the produce mainly because the hillmen from whom it is ordinarily purchased keep no accounts and are often imposed upon by the buyers to whom they are usually indebted.

2. On receiving the Conservator's report the Board called for explanation of the apparent anomaly involved in the fact that in more than one instance

Cons 1007/98 6.3.99 (S)

22

the price of the same article was to be identical at the foot of the hills and at Rajahmundry. The Conservator ascribes this to the following facts:-

(1) that the merchants who buy from the hillmen in Rampa or at the local markets deceive them by using light weights or in cases where no weights are used at all by underestimating the amount of produce purchased;

(2) the prices registered at the foot of the hills are those of fresh and unadulterated produce whereas the articles sold at Rajahmundry are often old and adulterated and sold according to proper measures; and (3) the cost of transport of produce in bulk by boat is very trifling.

3. The income expected from the proposed leasing out of the minor forest produce in the Reserves in the ordinary tracts is reported to be about Rs. 700. The details of this estimate have been furnished by the District Forest Officer. The principal items of receipt relate to the sale of leaves, stones, bark, honey and wax, and that of fruits, seeds and nuts.

4. The estimate of the Revenue realizable seems to the Board to be very [illegible] but it will be seen from the Conservator's [illegible] recorded with B.P. No. 15 dated 11-1-1898 that one of the objects of levying the seigniorage by the agency of Contractors is to gauge its value. In Canara and Coimbatore it has been found that the value of the minor products in Forests can best be gauged by an experimental collection and sale, but this involves a somewhat elaborate organization and careful supervision for which it is doubtful if the Godavari District Forest officer has as

Staff. It can ill afford to spare the time,
but the Board has therefore recommended that
a trial may be given to the system proposed.

5. For addition to the list furnished by the
Conservator the Board appends a statement
of the Cocanada prices Compiled by the
local Chamber of Commerce.

(True Extract)

Lionel Davidson

Ag. Secretary.

The Secretary to Govt. Rev. with revised list
furnished by Conservator and Statement of
Cocanada prices.

2nd Nativ

The Chairman of
Chamb

Dear Sir,

With reference to you
I beg to submit the prices of the
articles referred to in your above.

I beg &c

(Signed) G. Viraleh
Secretary of Native C
of Co

1. Gallnuts (Myrabalams) - Rs. 3-4-0 per bag of
2. Tamarind - Rs. 0-6-6 per maund of 25 lbs (
3. Soapnuts - Rs. 18/- per putty of 200 kunchams or 800
4. Shikoy - Rs. 0-12-0 per maund of ~~12~~ 25 lbs
5. Clearing nuts 5 kunchams or 20 seers per Rupee.
6. Marking nuts 20 kunchams or 80 seers per Rupe
7. Skins
   Cow hides tanned 7 to 8 annas per pound.
   Buffaloe hides tanned from 6 to 7 as per pound
   Tanned goat Skins from Rs. 1-2-
   Do. Sheep Skins Rs. 1-0-0
8. Horns.
   Buffaloe horns Rs. 3-8-0 per 100 Hoofs

Ag. Conr. of Fds.

D...

...und of 25 lbs.
...do — do.
...per 100 of 5 feet long 3 ft. wide
...per measure of 25 lbs
...1-0-0 per measure of 25 lbs
...Rs. 3-12-0 here per bag of 164 lbs
... No market.
...il ... do ...
...eark. 7 annas per measure of 25 lbs
...u bark 10 annas per measure of 25 lbs

True Copy
(Sgd) E. D. Mc. Hooper
Ag. Commissioner of Rs. & Ag.
Northern Circle.

True Copy
Lorne Davidson
Ag. Secretary

List of Minor Produce. Godaveri Distt.

No	English	Latin	Telugu	Price at Rajahmundry	Price at
1	Gall nut.	Terminalia B.	Karakai	Rs 3 per bag 166 lbs	Rs 3 per ba
2	Tamarind	Tamarindus Indica	Chinthapandu	Rs 0-10-0 per measure of 25 lbs.	Rs 0-10-0 pe
3	Soap nut	Sapindus Emarginatus	Kunkudu Kayalu	Rs 16 per pottu of 800 measures	Rs 16 per 896 m
4	Shikoy	Accacia concinna	Shekaya	Rs 0-8-0 per measure 25 lbs	Rs 0-8-0 per
5	Clearing nuts	Strychnos Potatorum	Yendupuskaya	Rs 1-0-0 for 24 local measures or 42 lbs	Rs 1-0-0 for 28 local measures or 50
6	Marking nuts	Semecarpus anacardium	Nallajidigingalu	Rs 1-0-0 for 95 lbs	Rs 1/- for 112 lbs.
7	Skins, spotted deer		Duppalucherma - Male	Rs 3 to 6 annas small 6 to 12 annas large.	No special p.
8	Horns		Kommulu		
1)	Spotted deer		Duppalu Kommalu	Rs 16/- per measure	Rs 12 to 15 per mea
2)	Stambur		Kasaki Kommalu	Rs 3/8/- —do—	Rs 3 to 4 —do—
3)	Buffaloes		Dunnapotulu Kommalu	Rs 2 to 3 —do—	Rs 2 to 3 —do—
9	Lac		Lakka	Rs 2/8/- per measure 25 lbs	Not procurable
10	Wax (bees)		Mayinam	Rs 12/8 per measure	Rs 12 per measure
11	Reed mats		Tunga Chapalu	Rs 16/- per 100.	
12	Honey		Teeni	Rs 3/- per measure	Rs 2/8/- per measure
13	Resin (sal)		Guggilam	Rs 2/- —do—	Rs 1/- —do—
14	Other seeds including Nuxvomica -	Strychnos Nuxvomica	Musklitte	Rs 2/- per 166 pounds	Rs 1/12/- per bag 166 lbs
	Grass Lunie		Gaddirulatta	Rs 1/- per measure	Rs 1/- per measure
	Mowha oil		Ippa	Rs 2/8/- per tin of 1½ measure.	
	Relabark	Cassia Fistula	Relachekka		
	Tangedu bark	Cassia auriculata	Tangedichekka.		

E. D. Mc Hooper
Ag. Comr. of Rs &c.

Revised list of Products.

	Name of Products	Latin name	Telugu name	Price at Rajahmundry	
1	Myrabolams or Gallnuts	Terminalia chebula	కరక్కాయలు	3 " "	per bag of 166 lbs including the bag. 25 lbs = 1 maund.
2	Tamarind, new	Tamarindus indica	చింతపండు	" 10 "	per maund of 25 lbs
	Tamarind, old			" 8 "	——— do ———
3	Soap nuts	Sapindus emarginatus	కుంకుడుకాయలు	1 " "	per 14 kunchams. 1 Kuncham = 4 Seers.
4	Sheekoi	Accacia concinna	శీకాయ	" 8 "	per maund.
5	Clearing nuts	Strychnos potatorum	ఇంటికాయలు	1 " "	per 7 kunchams.
6	Marking nuts	Semecarpus anacardium	నల్లజీడి గింజలు	1 12 "	per bag of 166 lbs.
	Skins		పిల్లలు	0 3 0	
				0 4 to 0 6 "	per skin small.
	"			" 8 " to " 10 "	per skin big Spotted deer
	Horns		కొమ్ములు	3 8 "	per maund Kanuca
	"		"	16 " "	do — do — duppi
	do		.	2 " " to 3 " "	do — do — Buffaloe
	Wax		తేనె మైనం	12 " "	per maund
	Lac		లక్క	2 8 "	——do——
	Reed mats		కుంకుడు చాపలు	16 " "	per 100 mats.
	Honey		తేనె	2 " " to 3 " "	per maund.
	Resin		గంధం రెసిన్	2 " "	per maund
	Other seeds including Nux vomica	"	"	2 " "	per bag of 166 lbs of nux vomica
	Grass twine			1 " "	per maund of 16 balls.

Name of Products	Latin name	Telugu name	Price at Rajahmundry			
Mohwa oil	Bassia latifolia		2	8	"	per tin of 1½ maunds
Adda leaves	Bauhinia vahlii		1	"	"	} per packet of 2000
				to		
			2	8	"	stitched leaves.
" twine			"	"	"	

Commdr
Ag. Conservator of Forests
Northern Circle.

Read C.No 1007 of 1898.
B.P. (L.R.) No 15 dt. 11.1.98

For orders

In the above Current, the Board of Revenue submits for approval certain proposals of the Collector of Godavari for placing the control of minor forest produce in the District on a more satisfactory footing and for enhancing the revenue from that source without causing undue interference with the people.

2. The ordinary tracts of the Godavari District consist of five ranges:- Ellore, Yernagudem, Rajahmundry, Peddapur and the Delta; while the Agency tracts comprise the four sub divisions - Bhadrachellam, Polavaram, Yellavaram and Rampa.

3. As regards the ordinary tracts, the minor produce i.e. the unreserved and unco-

G.O. No. 386 dt. 6.6.98.

C 13/6/98 R.C. 20/6/98.

lands are is annually leased out by the Revenue officers according to ~~ferkas~~ kyrkas, and it appears that the Collector has recently devised measures to secure an efficient check over the revenue derived from this source and has issued a set of detailed instructions to Tahsildars and Deputy Tahsildars. I hopes to find a perceptible improvement in the revenue. In the case of the minor produce of reserved forests and reserved lands, the Collector says that the practice of leasing it out, obtains only in two ranges of Ellore & Yernagudem and he now proposes to extend it to the other ranges as well, and, as a general rule, to lease out the produce annually 'reserve wise' after giving wide publicity to the sales. At the same time, the Collector says that care will

I know from my experience in Kumbakonam that the subdivision of these forests into convenient working units

This seems a good plan

JKA 11/6/58.

11/6/58.

para 2(vi) 43. E.

will be taken to see that the instructions contained in G.O. no 2865 d 20.7.96 as to safeguarding the interests of the ryots are carried out that no fees will be charged on fuller's earth, lime, slate, grass &c required for domestic purposes and that every attempt will be made to exclude from the leases articles of forest produce on which poor people living in the adjoining ~~forests~~ villages largely depend for their sustenance. The Board sees no objection to the Collector's proposal and it is submitted that it may be approved.

4. With regard to the Agency tracts, it appears that the minor forest produce (now ~~is~~ derived from the soil) is not leased at present except in the Bhadrachellam sub-division where the produce is collected by the Koyas and sold to the merchants and a secret

JKA 11/6/58.

leigniorage is levied at the time of the export of the produce at the revenue station at Kunavaram. The Collector thinks that the system obtaining in Bhadrachellam, though capable of improvement, may continue undisturbed for the present, but that the minor produce brought from the other agency divisions of Polavaram, Yellavaram and Rampa should be taxed and that much revenue is now being unnecessarily lost to Govt.

11) As regards Yellavaram. the Hon'ble Mr Arundel who inspected the agency tracts in 1893, stated in para 10 of his report printed in page 27 Go. No 1088 dt 10.2.94, as follows:—

"... as Elsewhere, the hill men who collect all the minor produce of the Yellavaram division) sell it to

'to the middlemen, usually 'pariah residents, who pay 'the leigniorage at the time 'of the export. The leigni- 'age thus falls in the first 'place on the middlemen. 'and finally on the Consu- 'mer. gatherers are not touched 'or affected by it and the 'present practice may con- 'tinue need not be interfered 'with.' Subsequently, the then acting special assistant agent Mr Spencer and the D.F.O Mr Jackson made a joint report in June 1894, regarding forest reservation in the division and in para 9 thereof printed in page 3 of Go No 877 dt 17.12.94. observed as follows:—

"As for minor produce, no "fees are being collected at present "and we consider that it "is not desirable to intro- "duce them as they will pro- "bably be felt as a hardship "with regard to the inciden-

"of the seigniorage ....
"collected at the time of
"export it is no doubt
"true that it would fall
"mainly on the middle-
"men and the Consumer.
"but the mala traders is
"also a hillman and de-
"serves Consideration. It
"is possible too that the
"increased cost in bring-
"ing the Commodity to
"Market might tend to
"lessen the demand for
"it owing to Competition
"from private sources of
"supply of such articles as
"tamarind fruits &c. ...."
The Conservator, however,
urged that the produce
should be subjected to
taxation at the time of its export, and
the Board of Revenue said in
para 6 of its Proceedings
printed in page 8 of Lr No 80
877 d 17.12.94 that it was
not prepared to deny that
in theory the levy of such
seigniorage was justifiable.
It was

It however observed that
a large portion of the minor
produce Consisted of fruit
from private estates & that
as no practicable means of
levying the tax on produce
removed from Govt lands
had been shown, it
would seem best to
leave matters as they were.
The Govt thereupon, in para
3 of Go No 877 d 17.12.94
expressed Concurrence in
the Board's view that it
"is inadvisable for the
"present to levy any tax
"upon the minor produce
"in this (Tellavaram) Division
Now the Board supports
the Collector's proposal to
levy seigniorage, saying
that experience points to
the fact that the system
of Collecting seigniorage
thro' Contractors in the
agency tracts of the Vizaga-
patam District has been
working satisfactorily,
And that there seems

be therefore no reason why a similar system should not be introduced into the Yellavaram Division. The Board adds that the item - fruits - is proposed by the Conservator to be removed from the list of produce on which seigniorage may be levied, and that having regard to the facts that the produce was being taxed ~~in 1893~~ in Yellavaram at the time of the Hon'ble Mr Arundel's visit in 1893, and also in Polavaram, as will be shown below, there seems no objection to the levy of seigniorage on exports from the former Division.

(2) Next as to Polavaram. the Special assistant Agent and the D.F.O reported in para 10 of their joint letter printed in page 3 of G.O No 654 d 26.9.95 that the minor forest produce was being taxed in that Division

P.

Surely it falls ultimately on the poor unsuspecting hillmen?
S.H.H

P.

R.

Division and the Board in para 8 of its Proceedings printed in page 5 of the G.O. last quoted observed that the practice might be permitted to continue as the tax fell 'not on the hillmen but on the middlemen & consumers' and as it has hitherto 'been levied and not felt as a hardship by the hillmen.' This view was accepted by Govt. (G.O No 654 d 26.9.95). The Collector, however, appears to have lost sight of this order. He says that the minor produce in the Polavaram Division is not taxed at present. The Board has now pointed to him the error and the new order authorizing the levy of such tax.

(3) Lastly as regards Rampa the Hon'ble Mr Arundel stated in para 26 of his report printed in page 6 of G.O No 108 d 10.2.94 that no minor tax was then being levied on the minor produce exported

exported from that division although the system of purchase by middlemen prevailed there as elsewhere in the agency tracts and that it was not necessary or desirable to make any change. The Board of Revenue ~~the~~ says that ~~the time when the~~ the Hon'ble Mr Arundel having been deputed to visit Godavari to devise measures to appease discontent, the time was not suitable for the introduction of a new tax, ~~but~~ and that if it is to be now introduced elsewhere, there is no reason for exempting Rampa where the tax can be levied on the middlemen after the produce has left the division.

The Board therefore recommend that the system of levying seigniorage thro' ~~the~~ Contractors which has been sanctioned for the agency tracts of the Vizagapatam

Go 477 X 2608
22.7.95 4.7.96

L 5331
29.10.97 Z

Vizagapatam District & which is reported to work with success may be adopted in Godavari also as an experimental measure subject to an annual report of its working.

A revised list of articles of forest produce on which seigniorage is to be levied is now under preparation by the Collector & Conservator & the Board say that it will be submitted to Govt for approval.

It is submitted that the Board's proposals regarding the taxation of minor produce in the agency tracts of Godavari may be approved.

MK
4/6/98

Hen seems to have no objection to the Bd's proposals being approved tentatively subject to report on their working after 2 years.

MK
4.VI.98

H.M.

+ Annually / H' Leg. HMS

The Collector gives good reasons for making a further advance in the collection of seigniorage on minor produce in Godavari & this proposals is modified by the Bd. may be accepted. He should carefully watch the working of the system in the Agency tracts and comment upon it in his annual reports.

MK 17.6.98

H.E. the Governor

S.H.
20/6/98

Since I was in Bombay in October 1896, it was represented to me that the system of farming out

The matter first [illegible] resulted in some handicap to the agents by reason of the high prices charged by the contractor for articles required for daily use. Before agreeing to the proposal to extend this financing system to the ordinary tracts of forest, I should like to see the list of the articles which it is proposed to include in the issues. So much for the ordinary tracts.

As regards the Agency tracts, I should like to see the draft Notification which is to show the articles, the subjected to seigniorage and the rate of seigniorage in each case. I should also like to have information as to the market prices of the articles in question paid to the hillmen at the foots of the hills, and the prices ruling in Rajahmundry Bazaar.

Information of the estimated financial result of the measures proposed should be given.

I should like to know the names of the Forest Dept. Officers who have elaborated these proposals for forest.

A.S.H. 23.6.98

(Papers lay over pending Bd's further report promised by Secy which has not yet been received but certain other omissions may meantime be supplied)

With reference to His Excellency's

Re above:-(A) For a list of the articles which it is proposed to include

/A (available)

/B (Bd promised it)

/C (called for)

/D (Partly available)

/E (Available in a sense)

in the leases for the ordinary tracts please see para 8 of the Collector's letter printed on page 3 of A Precis of the current. The Range Officer's reports which form lists of the articles forms Enclosure A to the current.

(B) The Bd has sent up a list of the articles on which it was proposed to levy seigniorage as they came out of the hill tracts (vide Enclosure B to the current) but remarked that the list needs revision & that the Bd has asked the Collector to submit a revised list for the approval of the Govt. This file was lying over pending the receipt of such a revised list. As it did not come, the Bd's Secy was telephoned to & below is his reply. It seems that no reference was made to the Collector

Vide last para of the Bd's

oversight.

C. This information may be conveniently called for now that we know that the revised list of reserved articles has ~~been published~~ still to be prepared ~~for~~. Please see Obs. below.

D. The Collector estimates Rs 10000 per annum from the levy of reservation on produce coming from the Agency tracts vide para 10 of his letter printed on page 4 of the current. No estimate of the ~~lost~~ revenue expected from clearing out minor produce in the ordinary tracts is given. This is also called for in the Obs.

E.

The D.F.O. of Godaveri at the time when these proposals were submitted by the Collector was Mr C. Dupré Thornton. Please see his ~~re~~ signatures to the enclosure ~~to~~ Collector's ~~letter~~ Current

said reservation that he elaborated the proposals or did so suo motu. The Collector may have initiated the matter on the Conservator's apparently the minor produce in the reserves & reserved ~~forests~~ in Godaveri has hitherto been allowed to go to waste or (more probably) it has been illicitly leased out by the forest Subordinates. It seems extremely improbable that these subordinates would permit its free removal.

16.12.98

Submitted.

D.F.Fg-11-8

To Under Secretary.

Please see the Board's reply to G.O. No 283 dt 19.11.98. In the remarks on pages 11 and 12 of the note, His Excellency called for information on fi

(S)

points. (These are marked A.- E on
page 12). Information on point A (regarding
the list of articles which it was proposed
to include in the leases for collecting the
minor forest produce in the three ranges
of Rajahmundry, Peddapur and the Delta)
being fully available and information
re: the name of the D.F.O who elaborated the proposal
on point E (being also available (in a sense) from
the Collector's letter printed in B.P (Cus 100)/98)
and the enclosures thereto; these particulars were
pointed out in the note on pages 12 to 15 (before the issue of the G.O).

Information on the three remaining
points (on one of which however it was
partly available) was called for
in G.O No 283 dt 19.11.98 and the Board's (S)
Proceedings now received (Cus 3129 of 99) is
the reply thereto.

Point B re: the list of articles to be
Subjected to Seigniorage (in the Agency tracts and the
rate of Seigniorage in each case

Point C Information as to the market
prices of the articles paid to the
hillmen at the foot of the hills
and the prices ruling in Rajahmundry
bazaar.

For information on these points, the Board
forwards two lists (of the articles prepared by the Conservator,
of them gives the prices of the articles
at the foot of the hills and at Rajahmundry.

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bazaar; the other contains a
revised list of the articles with their
prices (also revised in some cases) at
Rajahmundry. In the revised list
Pala bark (Cassia fistula) and Tangedi
bark (Cassia auriculata) are omitted;
this is probably with reference to the
following remarks in list B appended
to B.P 15 dt 11.1.98 (Cus 100)/98):—
"Barks may only be removed under
the orders issued by the District Forest
officer from time to time. They will
not be included in the list of articles
on which Seigniorage may be collected by
Contractors." Instead of the two kinds of
bark mentioned above, "Adda leaves" &
"Adda twine" (items 18 & 19) are newly
added in the revised list.

The list of minor produce articles
originally forwarded contained 68 items,
so that the list now submitted (containing
only 18 items) seems a great improve-
ment.

To these two lists of the Conservator now forwarded
the Board of Revenue has added a third
prepared by the Native Chamber of
Commerce at Cocanada, containing the
prices of the articles as obtaining at that
place.

The prices quoted in the Conservator's list as paid at the foot of the hills is stated to be only approximate.

The Conservator's lists now forwarded do not ~~mmmmmm~~ Contain information as to the rates of Seigniorage proposed to be levied on each article, although this was given in list B originally forwarded with B.P 15 d 11.1.98 (Cus 100/98). According to the Collector's proposal Concurrently the Board in para 8 of its Proceedings just quoted, the rates proposed are 10 per cent ad valorem with reference to the market value of the produce at Rajahmundry or Cocanada.

Point D. re: estimated financial result of the measures proposed.

So far as the proposed levy of Seigniorage in the Agency tracts is Concerned, the increase (as stated ~~in the note~~ on page 14 of the note) is expected to be Rs 10,000 per annum. The increase expected from the proposed leasing out of the minor forest produce in the reserves of the ~~plains~~ ordinary tracts is now reported to be Rs 700 (per mensem?); In the Board's opinion, this latter estimate (prepared by the Dt Forest officer) is very low.

para 4 of B.P 331 mis 6.5.99 (Cus 3129/99).

5/99.

+ He should use moderation and circumspection in this, bearing in mind & the principles laid down by Govt, - that the Forests are to be administered for the good of the people. He should be reminded of this. A.G.H. 8.6.99.

~~Draft do. to him for approval~~

Levy

As modified, the proposals seem reasonable & fair

MK
1.6.99

To

Mr. the Director.

The proposals are now much more reasonable. Mr Thornton is a Forest officer endowed with a ~~perfervidum~~ ingenium for advancing Forest revenue

[signature]

I think the proposals may be now accepted, subject to report and re-consideration at the end of one year's working.

A.G.H.
8.6.99

Draft so early
MK
9/6

Rec'd 12.6.

Please see draft order and D.O submitted for approval

12.6.99

(6 Pm)

HM.

Draft for approval
MK
15/6/99

C 9/6/99. C.1646 of 99.

Connected with Bo. nos 48 & 49 (Sandhurst) 20.6.28 - with D.

Kept back for Revs.

48 28

D.O. No. 132 dpo. 6.28.

Despatched 20.6.28

My dear Davidson

Please see B.P. 15-d 11-1-98.

The original proposals for the valuation of the system of leasing ~~in tracts~~ minor forest produce in the Godaveri ordinary tracts & for the levy of seigniorage on exports of such produce from the Agency tracts, appear to have been initiated by the then D.F.O Mr C Burton Thornton (para 3 of Mr Brodies letter in B.P. quoted above)

I am directed to ask that Mr Thornton may be reminded that, in making proposals to advance forest revenue, he should use moderation & circumspection having regard to the principle laid down by the Govt, - that the forests are to be administered for the good of the people.

15/6/28

49

A Read B.P. No 15 d 11-1-98
(Cm. No 1007 of 98)

A " Cm. No 283 d 19-11-98

A " B.P. No 331 mis d 6-5-99
(Cm No 3219 of 99)

107

mis first G.O. Gen No. 175
G.O. Pres No. 386 dy 20th June 1899 to approve

H.M.

The proposal to extend to the reserved forests & reserved lands in the Rajahmundry Peddapur & the Delta ranges, the system of leasing out minor forest produce which obtains in the Ellore & Vernagudem ranges. The Govt also accepts the Bd's proposal to levy seigniorage on certain minor forest produce exported from Vellavaram & Rampa & approves the revised list of the articles liable to seigniorage submitted with the record of the proceedings read above

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2. The working of the leasing system & the effect of the levy of seigniorage on exports from Agency tracts should be carefully watched by the Collector; ~~who should~~ and he should submit a full report on these points ~~after the first of a year~~ after a year's experience has been gained.

Ue
15-6-99

To the Bd of Rev 2 LR. Issued 20-6-99.
35/2

Government (1899) of Madras.

REVENUE.

Recd. } 1899. Enclosures

Regd. } Spare copies

G.O., No. 386, 20th June 1899.

JUNE.

Minor Forest Produce.

Approving the Board's proposal to lease out the — of the reserved forests and reserved lands in the Rajahmundry, Peddápuram and the Delta ranges and to levy seigniorage on certain minor forest produce exported from Yellavaram and Rampa; and requesting the Collector to submit a full report on the effect thereof at the end of a year.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), Forest No. 15, dated 11th January 1898:—

Read—the following letter from V. A. BRODIE, Esq., I.C.S., Collector of Gódávari, to the Secretary to the Commissioners of Land Revenue (through the Conservator of Forests, Northern Circle), dated 18th September 1897, Dis. No. 516-Forests:—

With reference to Board's Proceedings, Forest No. 177, dated 4th May 1897, and Mis. No. 494, dated 26th May 1897, I have the honour to report as follows:—

2. The system now in vogue in this district with regard to the working of minor forest produce is described below.

In the Bhadráchalam Sub-Division, the chief items of minor produce, such as karakai (myrabolams), tamarind, wax, honey, &c., are collected by Koyas and sold to merchants. Seigniorage is levied on them at the time of export at the revenue station at Kunaram. In Ellore and Yernagudem ranges, the right of removing *Tangedu* and *Rella* barks and Nux Vomica seed from reserved forests and reserved and unreserved lands has been leased out for some years, but this year most of the reserves have been closed owing to combination at the sales and to the cheap prices prevailing in the market. The minor produce in reserved forests and reserved lands was sold reservewar, while in the case of unreserved forests, it is sold in groups of three or four villages. No attempts have been made to lease out the produce in the reserved forests and lands in the other ranges, and I do not propose to attempt it unless prices rise. No seigniorage is at present levied on the minor produce brought from Rampa and the Agency divisions of Yellavaram and Polavaram in compliance with the orders of Government in the matter (*vide* paragraph 3 of G.O., No. 877, Revenue, dated 17th December 1894, communicated with Board's Proceedings, Forest No. 1, dated 8th January 1895). The Board has, however, expressed its willingness to reconsider the question in Board's Proceedings, Forest Mis. C. No. 142, dated 12th February 1897, and Mis. C. No. 494, dated 26th May 1897.

The minor produce in the unreserved and unoccupied lands at the disposal of Government in the ordinary tracts has hitherto been leased out annually at the time of jamabandi by the Revenue officers, as the control of forest produce in these lands has, for a long time, been vested in them. Even after the transfer of the control to the Forest department, no measures were taken until recently to formulate a system with a view to secure an efficient check over the revenue derived from this source. It was only in March last—*vide* Standing Circular No. 3 forwarded with my No. 2316, dated 27th May 1897, that a set of detailed instructions were issued to the Tahsildars and Deputy Tahsildars and it is believed that, in course of time, there will be a perceptible improvement in the revenue derived from the minor produce in unreserved lands.

3. From the above facts, it will be seen that the working of minor produce both in the reserved forests and in the reserved and unreserved lands in this district has not been on a satisfactory footing and there has consequently been a ridiculously low amount of revenue realized under the head "Minor Forest produce," when compared

with the amounts realized in other districts similarly circumstanced. The revenue realized under this head during the past four years is given in the margin. The higher figures in 1893–94 are due to the collection of seigniorage in Yellavaram Agency tracts in those years, but a much larger amount would be realised with proper supervision. My District Forest-officer, therefore, called on Range officers for a report last March as to how the development of minor produce could be improved and the revenue from that source enhanced. As some further references were necessary on some reports, the required information has only just been received complete. I therefore beg to make the following proposals with a view to improving the revenue under this head without any attempt to "harass the general population."

	I-s.	II-s.
	Rs.	Rs.
1893–94	1,271	6,598
1894–95	...	2,534
1895–96	162	3,131
1896–97	...	2,584

4. In the Bhadráchalam Sub-Division the present system of levying seigniorage at the time of export may be allowed to continue. Mr. Ward, the Sub-Divisional officer, is not in favour of disturbing, at any rate for the present, the arrangements already in force; and I am disposed to agree with him. However, there are difficulties in collection and evasion of seigniorage for want of sufficient powers as explained in paragraph I (A) of my No. 255, dated 20th June 1897. The only items of minor produce available there appear to be myrabolams, tamarind, wild mango, *jeeluga*, ippa flower, wax, honey, morla-banka (gum of *Buchanania latifolia*) and lac. Of these, myrabolams are collected in appreciable quantities, but the market value of this product has decreased enormously during the last few years and there are godowns full of unsaleable gallnuts at most of the ports. On the other hand, the quantity of the gallnuts brought into this district obtains the highest prices in the London market. Wax and honey are found only in very small quantities. The usufruct of palmyra trees, which are few, and of wild mango and *jeeluga* trees is enjoyed by the Koyas and Reddis, free of charge, as it appears to form an important source of their food-supply. It is reported that ippa flower, the gum of *Buchanania latifolia* and lac are found in large quantities. But there does not appear to be any demand for these items elsewhere in the district. It is, therefore, advisable to make arrangements to collect samples of morla-banka and lac departmentally for sale and endeavour to find markets outside the district. The ippa flower can only be used for distillation and no foreign demand for it can be expected.

5. With regard to the produce in the reserves and reserved lands in the ranges outside the sub-division, I propose, as a general rule, to lease it out annually after giving wide publication of the sales. A brief *resumé* of Range officers' reports giving the different kinds of minor produce found in their ranges is attached as Appendix A. The produce in unreserved lands will continue to be leased out annually by the Revenue officers according to firkas. It generally consists of the usufruct of trees (including palm trees) and more rarely of the other articles given in Appendix B. A set of detailed instructions regarding these sales have already been communicated to the Tahsildars. Care will be taken to see that the intentions of the Government as per its orders communicated with Board's Proceedings, Forest No. 355, dated 7th August 1896, are duly carried out. No fees will be levied on fuller's earth, lime, stones or grass required for domestic purposes. Every attempt will also be made to exclude from the leases articles of forest produce, on which the poor people living in the adjoining villages largely depend for their sustenance.

6. As regards the question of the levy of seigniorage on minor produce collected for sale in the Agency divisions of Yellavaram and Polavaram, I beg to state that it is extremely desirable to collect seigniorage on such produce. In the absence of such a provision there has been much loss of Government revenue. The forests in the Agency tracts are valuable, chiefly on account of their minor produce. As observed by Mr. Arundel in paragraph 10 of his report printed in Board's Proceedings, Forest No. 119, dated 21st February 1894, the hillmen who collect this produce sell it to middlemen who would pay the seigniorage at the time of export. The seigniorage thus falls in the first place on middlemen and finally on the consumers. The hillmen are not affected at all.

I propose, therefore, that seigniorage should be collected either departmentally or through a contractor (a course which was approved in Vizagapatam by the Board—*vide* Board's Proceedings, No. 384, dated 2nd July 1895), on the produce at the time of its removal from the several shandies or market places adjoining the forests, by the petty traders who have purchased it. It is the custom in these hills for the hillmen to bring down the produce once or twice a week to the fairs at the foot of the hills.

The same course will be followed with regard to minor produce removed from Rampa, seigniorage being collected at Gokavaram, Mallaram, Mallisala, Devipatnam and Yeleswaram. The forest subordinates will not, of course, be allowed to cross the frontier of the Rampa territory. At present large quantities of produce, such as myrabolams, tamarind, soapnuts, gallnuts, &c., with which the Rampa forests abound, are removed free of charge and exhibited for sale at the weekly shandies at Gokavaram and Yeleswaram. But the greatest loss to Government revenue has been caused by the free removal of rela bark from Rampa which has overstocked the market and made this commodity unsaleable in other parts of the district. In fact, it has affected the markets of the adjoining districts. This was reported in my No. 117, dated 16th December 1896. I have since ordered the permit gumastahs outside Rampa to collect seigniorage on it, as it undoubtedly comes under the head "other natural produce," which it is illegal to remove from unreserved land and therefore from Rampa, under Rule 9 of the rules under section 26. Of course, all minor produce not brought to the several shandies but purchased from the Koyas in their villages by wandering traders will be dealt with when passing the various tannahs, as well as minor produce purchased at shandies like Chódavaram in Rampa and thence sent not to Gokavaram for sale but direct *vid* Gokavaram to Rajahmundry.

7. If these proposals, especially the one pertaining to the levy of seigniorage on minor produce collected in the Agency tracts, are approved, I am confident that the present revenue under this head will be increased four-fold. There will not, on the other hand, be any inconvenience or hardship caused to the people in general.

8. A detailed list of the items of minor produce on which seigniorage is proposed to be levied at the market places together with the proposed rates of seigniorage is enclosed marked B. These rates should be fixed from time to time by the Collector at 10 per cent. *ad valorem* at Rajahmundry or Cocanada.

9. A statement showing the market places in the several ranges at which seigniorage is proposed to be levied on minor produce is also submitted for the information of the Board, marked C.

10. A statement marked D is enclosed showing the removals of minor produce from Yellavaram division through Yeleswaram tannah in 1892–93 and the amount collected before the levy of seigniorage was stopped, as also the free removals from Rampa through Gokavaram tannah in 1896–97. The collections at the former amounted to Rs. 1,440 for 19,484 maunds and at the latter would have amounted to Rs. 2,460 if seigniorage had been levied on the 22,210 maunds that passed at the rates given in statement B. Thus, the annual revenue through two tannahs alone would amount to Rs. 3,900. These are the largest tannahs in the Yellavaram and Chódavaram divisions, but a good deal of minor produce finds its way to Devipatnam and the other twelve tannahs given in statement C. It may therefore be estimated that Government is losing Rs. 10,000 per annum by not levying fees on minor produce coming from the Agency tracts. Early sanction is therefore requested to levy seigniorage or to auction the right to levy it, on the same lines as Government has approved for Vizagapatam—*vide* Board's Proceedings, Forest No. 384, dated 2nd July 1895. A sum of Rs. 10,000, including the revenue on minor produce now collected, has been entered in the budget for 1898–99 under II-*e* in the belief that these proposals will be approved.

Endorsement by A. W. PEET, Esq., Conservator of Forests, Northern Circle, dated Waltair, 30th September 1897, R. C. No. 595.

In forwarding I have the honour to remark that I agree in the main with the recommendations, and think that at first it is better to work through contractors, so as to gauge the value of the tax, for there is usually competition the second year at

any rate. I do not know quite all the products; for instance the medicinal plants, such as *gantu bharangi* and *vasa*, but will get them identified, and the list checked. Taxes on articles such as plantains, chillies, oranges, &c., the result of cultivation, do not seem feasible or advisable.

Resolution—Forest No. 15, dated 11th January 1898.

Submitted for the orders of Government.

2. In its Proceedings, Forest No. 177, dated 4th May 1897, the Board called upon Collectors to report as to whether any modification was required in the working of the minor forest produce in their districts. The replies from most of the districts were disposed of in Board's Proceedings, Forest No. 403, dated 20th September 1897, a copy of which has been submitted to Government. The report from the Collector of Gódávari is contained in the letter read above.

3. In this report, the Collector refers to Board's Proceedings, Mis. Nos. 142 and 494, dated 12th February and 26th May 1897, respectively. Both the Collector and the Conservator enquired whether Government might be moved to reconsider its order deciding that it was not advisable to levy seigniorage on minor produce exported from Rampa and from the Agency tracts generally, and the Board, in the Proceedings quoted, requested the Collector to deal with the question in his general report.

4. The Collector now states that the control of minor forest produce, as at present exercised in the district, is far from satisfactory and submits certain proposals which, in his opinion, would enhance the revenue to a considerable extent without unduly interfering with the general population. These proposals do not involve any material modification in the system now said to prevail in the ordinary tracts and in the Bhadráchalam Sub-Division of the Agency tracts.

5. The ordinary tracts consist of five ranges, viz., Ellore, Yernagudem, Rajahmundry, Peddápuram and the Delta. In the unreserved and unoccupied lands of all these ranges, minor produce is usually leased out annually by the Revenue officers, and it is satisfactory to find that carefully devised methods have recently been substituted for the arrangements formerly in force, under which much revenue appears to have been forfeited. As regards the produce in reserved forests and reserved lands, the practice of leasing is said to obtain, at present, only in the Ellore and Yernagudem ranges. The Collector now proposes to extend it to the other three ranges, and the Board sees no objection to the proposal. It is noted that steps have been taken to see that the instructions contained in G.O., No. 2865, Revenue, dated 20th July 1896, to safeguard the interests of the ryots are not disregarded, and that no fees are levied on articles which are required for domestic purposes or on which the people largely depend for sustenance.

6. In the Agency tracts, seigniorage is, at present, levied on minor produce exported from the Bhadráchalam Sub-Division. The tax is levied at the time of export and although, in the Collector's opinion, the system is liable to improvement, he considers it inexpedient to disturb it at present. In the divisions of Polavaram, Yellavaram and Rampa, however, no seigniorage is, at present, levied on minor produce, but the Collector now proposes to levy a fee thereon. In regard to Polavaram, the Hon'ble Mr. Arundel, in his report embodied in G.O., No. 108, Revenue, dated 10th February 1894, made no reference to the control exercised in that division over minor produce; but according to a joint report made in 1895 by Messrs. Spencer and Jackson, the then Special Assistant Collector and District Forest-officer, respectively, the tax was being collected on minor produce without causing hardship, and the Government in its Order, No. 654, dated 26th September 1895, permitted the continuance of the practice. The Collector, however, states that no seigniorage is at present levied in Polavaram. He is in error in taking paragraph 3 of G.O., No. 877, Revenue, dated 17th December 1894, which prohibits the collection of tax in Yellavaram to apply to Polavaram. Excluding, therefore, Polavaram in which the levy of seigniorage has already been authorized, it remains to be considered whether it can be

imposed also in the other two divisions of Yellavaram and Rampa. Dealing with Yellavaram, the Hon'ble Mr. Arundel, in paragraph 10 of his report already referred to, stated that the minor produce in that division was, as elsewhere, collected by the hillmen, who sold it to middlemen, and that these latter paid the seigniorage at the time of export. In the joint report on this division by the Special Assistant Collector and the District Forest-officer, it was stated that no fees were then collected and the Government in its Order, No. 877, dated 17th December 1894, agreed with the Board in considering that any restriction on the collection of the produce was undesirable. The objection was principally that a large proportion of the produce consisted of fruit from private estates, and no practicable means of levying the tax on produce removed from Government lands only had been shown. Experience points to the fact that the system of collecting seigniorage through contractors in the Agency tracts of the Vizagapatam district has been working satisfactorily. There seems to be no reason therefore why a similar system should not be practicable in the Yellavaram division. It is also noted that the Conservator proposes to strike out fruits from the list of produce on which seigniorage may be levied. Having regard to the facts that the produce was taxed at the time of the Hon'ble Mr. Arundel's visit, and that it is being taxed in Polavaram, there seems to be no objection to the levy of seigniorage on exports from Yellavaram.

With regard to Rampa, the Hon'ble Mr. Arundel recommended in paragraph 26 of his report adverted to above that it was neither necessary nor advisable to make any change in the then existing system under which no tax was levied on minor produce, and Government apparently approved of the recommendation. The Hon'ble Mr. Arundel having been specially deputed to Gódávari to devise measures to appease discontent, the time was not suitable for the introduction of a new impost, but he evidently saw no objection to it on principle. The Board considers that if it is introduced elsewhere, there is no reason for exempting Rampa. The tax will be levied on the middlemen after the produce has left Rampa.

7. The forests of these three Agency divisions are reported to be valuable for their minor produce and are capable of yielding an annual revenue of Rs. 10,000 which the Government is now losing. The Collector rightly argues that as the burden of seigniorage does not fall on the hillmen but on consumers or purchasers, it may fairly be collected on the produce of these three divisions in the same way as in the case of the Agency tracts of the Vizagapatam district where a system of levy of seigniorage through contractors has been sanctioned—*vide* G.O., No. 477, Revenue, dated 22nd July 1895. The Board would recommend the adoption of the same system in Gódávari, introducing it as an experimental measure subject to an annual report of its working.

8. The Collector forwards detailed lists showing the several items of minor produce, the rates which it is proposed to charge and the markets where seigniorage may be collected. The rates have been fixed at 10 per cent. *ad valorem* with reference to the present market value of the produce at Rajahmundry or Cocanada, and it is stated that they will be liable to revision with reference to fluctuations in the market value. The Conservator observes that the articles which are the products of cultivation should not be made liable to seigniorage, and in this view the Board concurs. The list now submitted requires careful revision, and the Conservator has been requested to prepare in consultation with the Collector a revised list for the approval of Government. The proposal to levy a 10 per cent. *ad valorem* seigniorage on most articles commends itself to the Board, but it considers that the value on which the percentage is to be levied must be fixed by the Collector and that whenever the levy of so high a rate is likely to hamper the trade, a lower rate must be fixed.

(True Copies and Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Secretary to Government, Revenue Department,
with enclosures in original to be returned.

Read—the following Official Memorandum from the Secretary to Government, Revenue Department, dated 19th November 1898, No. 283:—

[*Reference.*—Board's Proceedings, Forest No. 15, dated 11th January 1898.]

In submitting revised list of articles on which it is proposed to levy seigniorage (*vide* paragraph 8 of the Board's Proceedings), the Board is requested to furnish at the same time information as to the prices of the various articles included in the list (*a*) at the foot of the hills, (*b*) at Rajahmundry bazaar.

The Board is also requested to submit an estimate of the income expected from the proposed leasing out of the minor forest produce in the reserves in the ordinary tracts.

Read—the following Proceedings of the Board of Revenue (Land Revenue), Forest Mis. No. 331, dated 6th May 1899:—

Read—again Board's Proceedings, Forest No. 15, dated 11th January 1898.

Read—also Board's Reference, Forest No. 424, dated 7th November 1898.

Read—also Official Memorandum from the Secretary to Government, Revenue Department, No. 283, dated 19th November 1898, and Reference, Forest No. 449, dated 24th November 1898.

Read—also Official Memorandum from the Secretary to Government, Revenue Department, No. 252, dated 14th December 1898, and Reference, Forest No. 449-R.-1. dated 17th December 1898.

Read—also Board's Proceedings, Forest No. 8, Routine, dated 5th January 1899.

Read—also Official Memorandum from the Secretary to Government, Revenue Department, No. 9, dated 30th January 1899, and Reference, Forest No. 449-R.-2. dated 2nd February 1899.

Read—also Board's Proceedings, Forest No. 122-Routine, dated 23rd February 1899.

Abstract.—Requesting the Conservator of Forests, Northern Circle, by wire, to expedite the communication of certain information regarding the income derived from the leasing of minor produce in reserves in ordinary tracts of the Gódávari district.

Read—also letter from E. D. M. HOOPER, Esq., Acting Conservator of Forests, Northern Circle, dated 1st February 1899, R.C. No. 595.

Abstract.—Submitting an amended list of items of minor forest produce on which it is proposed to levy seigniorage in the Gódávari district.

Read—also letter from the same officer, dated 17th February 1899, R.C. No. 595.

Abstract.—Submitting a list of forest minor produce with their prices.

Read—also telegram from the same officer, dated 26th February 1899.

Abstract.—Stating that the revenue from minor forest produce in the Gódávari district is estimated at Rs. 700.

Read—also Board's Reference, Forest No. 81, dated 6th March 1899.

Read—also letter from E. D. M. HOOPER, Esq., Acting Conservator of Forests, Northern Circle, dated 20th April 1899, R.C. No. 595.

Abstract.—Submitting further information regarding the minor forest produce of the Gódávari district.

Resolution—Forest Mis. No. 331, dated 6th May 1899.

In continuation of paragraph 8 of Board's Proceedings, Forest No. 15, dated 11th January 1898, and in reply to Government Reference No. 283, dated 19th November 1898, the Board submits revised lists of the articles of minor produce on which it is proposed to levy seigniorage in the Gódávari district. The Conservator, Northern Circle, has found considerable difficulty in ascertaining the exact cost of the produce, mainly because the hillmen from whom it is ordinarily purchased keep no accounts and are often imposed upon by the buyers to whom they are usually indebted.

2. On receiving the Conservator's report, the Board called for explanation of the apparent anomaly involved in the fact that in more than one instance the price of the same article was reported to be identical at the foot of the hills and at Rajahmundry. The Conservator ascribes this to the following facts:—

(1) that the merchants who buy from the hillmen in Rampa or at the local markets deceive them by using light weights or in cases where no weights are used at all by underestimating the amount of produce purchased;

(2) the prices registered at the foot of the hills are those of fresh and unadulterated produce, whereas the articles sold at Rajahmundry are often old and adulterated and sold according to proper measures; and

(3) the cost of transport of produce in bulk by boat is very trifling.

3. The income expected from the proposed leasing out of the minor forest produce in the reserves in the ordinary tracts is reported to be about Rs. 700. The details of this estimate have been furnished by the District Forest-officer. The principal items of receipt relate to the sale of leaves, stones, bark, honey and wax, and thatching grass, seeds and nuts.

4. The estimate of the revenue realizable seems to the Board to be very low, but it will be seen from the Conservator's letter recorded with Board's Proceedings, No. 15, dated 11th January 1898, that one of the objects of levying the seigniorage by the agency of contractors is to gauge its value. In Canara and Coimbatore it has been found that the value of the minor produce in forests can best be gauged by an experimental departmental collection and sale, but this involves a somewhat elaborate organization and careful supervision for which it is doubtful if the Gódávari District Forest-officer has an adequate staff or can himself spare the time, and the Board has therefore recommended that a trial may be given to the system proposed.

5. In addition to the list furnished by the Conservator, the Board appends a statement of the Cocanada prices compiled by the local Chamber of Commerce.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with revised lists furnished by Conservator
and statement of Cocanada prices.

I. APPENDIX.

Revised list of products.

No.	Name of products.	Latin name.	Telugu name.	Price at Rajahmundry. Rs. A. P.	
1	Myrabolams or gall-nuts.	Terminalia chebula ..	కరక్కాయలు ...	3 0 0	Per bag of 166 lb. including the bag; 25 lb. = 1 maund.
2	Tamarind, new ..	Tamarindus indica ..	చింతపండు ...	0 10 0	Per maund of 25 lb.
	Tamarind, old ..	Do. ..	Do.	0 8 0	Do.
3	Soap nuts	Sapindus emarginatus ..	కుంకుడుకాయలు.	1 0 0	Per 14 kunchams; 1 kuncham=4 seers.
4	Sheekoi	Acacia concinna	శీకాయ. ...	0 8 0	Per maund.
5	Clearing nuts ..	Strychnos potatorum ..	యింపుకాయలు.	1 0 0	Per 7 kunchams.
6	Marking nuts ..	Semecarpus anacardium ..	గ్లాస్ జీడిపిండ్లు ...	1 12 0	Per bag of 166 lb.
7	Skins	....	చెక్కలు ...	0 3 0 to 6 6 0	Per skin, small.
	Do.	....		0 8 0 to 0 10 0	Per skin big spotted deer.
8	Horns	....	కొమ్ములు ...	3 8 0	Per maund kanuss.
	Do	....	....	16 0 0	Do. duppi.
	Do.	....	....	2 0 0 to 3 0 0	Do. buffaloe.
		....	....	12 0 0	Per maund.
9	Wax	....	మైనం ...	2 8 0	Do.
10	Lac	....	లక్క ...	16 0 0	Per 100 mats.
11	Reed mats	....	తుంగచాపలు ...	2 0 0 to 3 0 0	Per maund.
12	Honey	....	తేనె ...	2 0 0	Do.
13	Resin	....	గుగ్గిలం ...	2 0 0	Per bag of 166 lb. of nux vomica.
14	Other seeds including nux vomica.	....	....	1 0 0	Per maund of 16 balls
15	Grass twine	....	....	2 8 0	Per tin of 1½ maunds.
16	Mohwa oil	Bassia latifolia	యిప్పనూనె ...	1 0 0 to 2 8 0	Per packet of 2,000 stitched leaves.
17	Adda leaves	Bauhinia vahlii	ఆడాకులు ...	....	
18	Do. twine	....	ఆకన్నార ...	....	

Order—No. 386, Revenue, dated 20th June 1899.

Forest No. 125.

The proposal is approved to extend to the reserved forests and reserved lands in the Rajahmundry, Peddápuram and the Delta ranges, the system of leasing out minor forest produce which obtains in the Ellore and Yernagudem ranges. The Government also accepts the Board's proposal to levy seigniorage on certain minor forest produce exported from Yellavaram and Rampa and approves the revised list of the articles liable to seigniorage submitted with the second of the Proceedings read above.

2. The working of the leasing system and the effect of the levy of seigniorage on exports from the Agency tracts should be carefully watched by the Collector; and he should submit a full report on these points after a year's experience has been gained.

(True Extract.)

(Signed) N. E. MARJORIBANKS,
Acting Secretary to Government.

To the Board of Revenue (Land Revenue).

Ex1. Shaik Karim.

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Government (1899) of Madras.

REVENUE.

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G.O., No. 387, 20th June 1899.

JUNE.

Post of Head Accountant of the Madras Collector's Office.

Accepting, as a special case, the Board's recommendation that service in the — may be declared qualifying for the post of Tahsildar of Madras.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Reference of the Board of Revenue (Land Revenue), A. No. 147, dated 13th May 1899:—

Read—letter from HERBERT BRADLEY, Esq., I.C.S., Collector of Madras, to the Secretary to the Commissioners of Land Revenue, dated 20th April 1899, Ref. No. 537-Gl. of 1899.

Reference—A. No. 147, dated 13th May 1899.

In the letter read above, the Collector of Madras recommends that service in the post of Head Accountant on Rs. 60 in his office may be declared qualifying for the post of Tahsildar. The reasons assigned by Mr. Bradley for the proposal are—

(1) that the post of Head Accountant in the Collector's office, Madras, is of much more importance than that of Head Clerk in the same office on Rs. 50 and the appointment of Taluk Head Accountant on Rs. 60 in the district both of which qualify for the post of Tahsildar under the existing orders [Standing Order No. 256 (Old Edition)]; and

(2) that the appointment of Head Accountant in the Madras Collector's office is practically next in importance to that of the Huzur Sarishtadar and that in a district like Madras it is advisable that there should be some one in the Collector's office who can be appointed in the case of a short vacancy to act as Tahsildar.

2. In the orders noted in the margin, it was decided that service in the post of English Head Accountant in Collector's offices should not be added to the list of appointments qualifying for the post of Tahsildar on the ground that that appointment did not give the holder an opportunity for acquiring practical experience in the magisterial and administrative functions of a Tahsildar. But having regard to the fact that the Tahsildar of Madras is not a Magistrate as in other districts, the Board recommends that, as a special case, the appointment of Head Accountant in the Collector's office, Madras, may be declared qualifying so far as the post of Tahsildar in that district is concerned.

Board's Proceedings, No. 987, dated 10th February 1868.
G.O., No. 955, Revenue, dated 17th July 1876.

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Order—No. 387, Revenue, dated 20th June 1899.

Miscellaneous.

The Board's recommendation is accepted as a special case.

(True Extract.)

(Signed) N. E. MARJORIBANKS,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).
„ the Accountant-General.

Exd. Shaik Karim.

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