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O/9 3,800—5-8-98.

Revenue (1899) Department.

(Printed with Note)

MISCELLANEOUS SERIES.

SUPG. ENGINEER'S OFFICE
No.
13 SEP 99
P. W. D.
WEST COAST DIVISION

G.O., No. 536

DATED 6th February 99

SUPG. ENGINEER'S OFFICE, P. W. D.
No.
22 OCT 99
FOURTH CIRCLE.

[Despatch Abstract.]

Agreeing with the Board of Trade in considering that the existing arrangements at the Port of Cochin are unsatisfactory and that it is necessary to provide additional accommodation.

Inward 27/10/99

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Dat
5/11/99	1102 R						
5327/99	30-8-99						
5676/99 —	G.O. 1039	7.11.01					

Revenue (1898) Department.

CURRENT No. 8329

EXECUTIVE ENGINEER'S OFFICE
No.
8 SEP 1899
P. W. D.
WEST COAST DIVISION

From

The Secretary to the Commissioner of of Salt, Abkari and Separate Revenue, Madras.

Order

Mis. No. 4682.

Dated 25th November 1898.

Received 7 Dec

Registered

Enclosures 7

Spare copies

SUBJECT.

Reporting to Government on the unsatisfactory nature of Customs arrangements at the port of Cochin, and requesting orders as to whether it is prepared to undertake the cost of the necessary accommodation to bring the port under proper regulation.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O. No	No.	Department.	Date.
519/99			
522/99			
567/99			

CHIEF ENGINEER'S OFFICE
No.
18
P. W. D.
WEST COAST DIVISION

REVENUE BOARD OFFICE
MADRAS.

18

Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 25th November 189 8.

Mis.No. 4682.

Read letter from F.C.Parsons Esquire, I.C.S., Acting Collector of Malabar, Ref: on C.No.743/B & G of 98, dated 23rd August 1898, reporting on certain of the arrangements at the Cochin Custom-house, after personal inspection as directed in para 21 of Board's Proceedings No.2231, dated 31st May 1898, and

Board's reference thereon No.753, dated 5th September 1898, requesting the Collector of Malabar to consult the Cochin Chamber of Commerce regarding the taking of all foreign goods into the Custom-house.

Read also letter from the same officer, Ref: on C.No.743/B & G of 98, dated 9th October 1898, submitting the Chamber's reply.

Resolution:-

The Board finds it necessary to take the orders of Government on the Customs arrangements at the port of Cochin.

3. These have been peculiar from before the consolidation of the

the Sea Customs Laws, and, instead of being brought into harmony with the Law, have been allowed a development of their own. In 1865 the Collector of Malabar reported, for Cochin especially, that as the merchants there had gone to expense in providing wharves and warehouses, they should not be required to bring their goods to the Custom-house prior to shipment, enforcing his argument by the absence of Custom-house accommodation and insufficient establishments. The Board permitted continuance of the practice, "provided due precautions were taken to prevent injury to the Customs revenue". Going a large step further in February 1883 the Collector permitted Messrs Aspinwall and Co., Agents of the B.I.S.N.Company, to land dutiable goods into their own godowns instead of into the Custom-house, on their giving an undertaking under rule 8 of the Revised Coasting Steamer Rules, and in March 1887 the same concession was granted to Messrs Pierce Leslie and Co., Agents for the A.S.N.Company. These two firms are, it may be said, the only firms concerned largely with the shipping trade of the port. The arrangements made persisted, though any warrant for them disappeared with the revised rules of 1889 (Board's Proceedings No.116 of 18th March 1889), while these rules never applied to foreign steamers; and when in 1895-96 the Board was considering the reorganization of the Customs establishments the Collector could only propose additions to the establishment and did not think it advisable to extend the Custom-house accommodation, because of its inconvenient situation with reference to the

R.B.P.6551 of 9th October 1865. n.c.

Page 930 of the notes & rules put up.

under G.O. 2402 29.4.89

‡ Board's Proceedings (S.R.) No.259 of 13th June 1895, para 19, printed in Board's Proceedings (S.R.) No.38 of 27th January 1896. under G.O. 776 28.11.95 under G.O. 911 mi 3.3.96

the business premises of the chief European merchants, and the want of space in its neighbourhood, while no other satisfactory site was available.

3. Consequent on Government Order, Revenue Department, No.776 of 28th November 1895, intermediary to the final orders on the reorganization, Assistant Commissioner Mr.Marshall was deputed to visit out-ports. His report on Cochin is annexed; a perusal of the whole of it is requested. A proper condition of things could hardly be expected with a Custom-house dispersed over merchants' godowns and wharves, and dependent for accurate and honest working on the payers of Customs charges, on tally clerks and peons.

G.O. 1572 23.3.97

Pages 22-24.

4. Mr.Marshall's report was communicated to the Collector, and his notes thereon are marginally entered. There was small room for satisfactory explanation; and on what was given the Board directed the Collector to visit the port, make full enquiries, and submit proposals calculated to bring the place under proper regulation. A trained Customs Superintendent was appointed and a report required from him also.

On the margin of Mr. Marshall's report.

Pages 11-14

5. These‡ reports are herewith submitted. The Collector continues to find insuperable difficulties in the matter of adequate accommodation from want of space and the large expenditure that would be necessary on buildings; and does not consider that Government is losing revenue by current arrangements. The Sea Customs Superintendent makes various suggestions for obtaining a proper site, and

‡ From Collector, dated 23rd August 1898. pages 7-10 of the current.
From Sea Customs Superintendent (to Collector) dated 21st July 1898. pages 11-21 of the current.

and, in requesting orders on various points, shows clearly how very unsatisfactory and ill-regulated the administration continues to be from want of proper premises, from the expedients that have been adopted, and from the Customs conventions between this Government and the Native State.

6. This last matter does not appear to have received proper consideration hitherto. Under the Interportal Convention, Cochin has adopted the British Indian tariff and rates of import duty on allforeign goods imported; foreign goods which have already paid import duty to British India are free on further transport to Cochin; and Cochin has adopted the British Indian tariff and rates of export duty on articles exported to foreign countries- pepper excepted-; while the British Government makes good to the Cochin State any difference between the realizations at Cochin State Custom-houses and 1,10,500 rupees guaranteed. The Cochin estimate of Customs collections by them is Rs.5000 per annum more or less; it is manifest that there is small necessity for the State to concern itself about strict Customs administration, and as matter of fact the Board fears that it fails to do so. The conduct of matters concerning imports through Mallipuram and Narakal-Cochin ports five miles north of British Cochin-into British Cochin, and the indifference as to interference by our officers with imports for Native Cochin direct, which may be gathered from the Sea Customs Superintendent's report, indicate a necessity for thorough enquiry and orders, for between inefficient arrangements under both Governments the British Government must be sustaining loss.

Recent

Recent revelations regarding the importation of opium show the Native State to be far from alive to its own interests, and to be compromising British Indian Revenue thereby. The Board ventures to suggest that this part of the subject should receive the full and early attention of the Resident.

7. On the Collector's last report he was requested to consult the Cochin Chamber of Commerce on the question of making arrangements to have all dutiable goods landed at the Custom-House. The Chamber has replied that it unanimously approves of the proposal.

8. The Board's purpose in these Proceedings is to learn whether Government is prepared to undertake the cost of the necessary accommodation. It appears to the Board that this cannot be longer avoided. If Government concur, the Board would request orders in the Public Works Department for the Superintending Engineer to meet the Commissioner at Cochin and consider what extent of building is necessary and what site should be selected. The local officers do not appear to understand that non-dutiable goods, on import, do not require to be provided with storage room by Government. In respect of exports also there is similarly no necessity, and with regard to them it may be found advisable to continue to permit shipping from the private wharves, under proper supervision. With a slender export tariff, and with exports mainly of cotton twist and yarn, coir, oil, fish, spices and tea, there is no necessity for dragging these to the

Custom

Custom-house before embarkation if reliable statistics can be ensured otherwise. It is possible therefore that the necessary expenditure may not be heavy, but on this point the Board cannot at present venture any opinion.

9. A detailed statement of last year's exports and imports and of the total trade of the port for three years is enclosed.

(True extract.)

Assistant ~~Acting~~ Secretary.

To the Secretary to Government, Revenue Department,

with enclosures(three letters, three statements and a map).

Copy to the Collector of Malabar.

Extract from the report of inspection of the Cannanore, Calicut and Cochin Customs offices by Mr.F.C.Marshall, Assistant Commissioner on Special duty.

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COCHIN.

COLLECTOR'S REMARKS.

31(a) The earliest order which I have been able to trace granting the concession to the merchants at Cochin is Board's Proceedings No 6351, dated 9th October 1865. That concession is still continued. In the case of dutiable goods landed from foreign vessels, deposits on account of duty are invariably received before goods are allowed to be taken from the Jetties into the Agent's godowns on condition that they are to remain there intact until a Bill of entry is filed.

N.C

With the establishment recently sanctioned the Superintendent should, I think, be able to exercise the necessary supervision over the landing and shipping of goods at the private jetties.

31(b) With regard to the maintenance of the register of packages examined the Superintendent reports:-

"As the goods are thus landed at the Steamer Agents' godowns

31. The most curious feature, one of many, of this port is that foreign goods landed by steamers are not placed in the Custom-house nor even in charge of the Customs authorities. All packages landed from any steamer, General Pass or foreign, (there is a fair number of the latter in the season) go direct to the Agents' Godowns; so if the Superintendent desires to examine and assess them for duty, he has to walk from one merchant's godown to another to look for them. These godowns are from one-quarter to one-half of a mile distant from the Custom-house; it is therefore for the Board to decide as to the legality of the procedure regarding the custody of goods as well as the likelihood of a Superintendent, who has all shipping documents to pass, and miscellaneous work of all kinds to get through, to patrol at night etc, going round to these different godowns to examine

which are a little far away from the Custom-house, it was difficult for me, as Mr.Marshall says, to carry out the examination ordered in Board's Proceedings No.485, dated 8th December 1896, in its entirety, and it was for this and other reasons that additional establishment was recently sanctioned."

under G.O no 414 25-1-97

31(c) As regards the adjustment of duty on medicines the Superintendent reports that the only guidance in his office for ascertaining the percentage of proof spirit in medicine is the alphabetical list of patent medicines etc. As he felt doubtful as to whether the list was exhaustive, he made enquiries at the local hospital on receipt of the Bill of entry and Invoice of medicines. As it was found that several of the medicines which were not to be found in the alphabetical list contained proof spirits, he referred the matter to the Collector of Customs, Madras, and collected duty according to the instructions received.

examine goods. The Superintendent says plainly that he seldom does this important duty which is entrusted to a clerk. The register of packages examined contains no entries regarding dutiable goods; so the Board's intention when introducing this register is entirely frustrated. The Customs work regarding goods landed from steamers may be, I think, briefly summed up by saying that the public assess their goods themselves, and that it is next to impossible for the Superintendent to exercise the control over dutiable goods that the Law requires. As an instance of the loss that might accrue to Government from the present procedure, I state the following incident which occurred in the early part of this year. One of the local firms imported a lot of medicines showing in the import summary the amount of duty to be collected as Rs.430 odd. The Superintendent, not being satisfied, sent the papers to the Madras Custom-house, and was informed by the authorities there that the proper duty to be levied was Rs.1300 odd.

Now

32. Considering the physical condition of the port and the great facilities for smuggling, it is perhaps desirable that all goods should be landed at the Custom-house. But I do not think this should be ordered off-hand. If the Board wishes I will submit a detailed report after consulting the merchants concerned.

Mr.Marshall calculates the space in cubic feet, but it is the superficial area that should be considered; for it will often be detrimental to the goods to heap them together.

As regards carts, the Superintendent reports that he informed Mr. Marshall that there were no carts drawn by animals and that there were some twenty carts drawn by coolies.

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ow, if these goods had been misdescribed nd there had been an intention to evade he duty, the Government would have been a heavy loser.

33. The only paper in which I find this matter of the custody of goods was brought to the notice of the Board is contained in Board's Proceedings No.38, dated 27th January 1896. (G.O no 911 dated 3-3-96). In these Proceedings the Collector describes the Custom-house premises as a miserable place and inaccessible on account of a high wooden bridge which makes the place difficult of access for carts. I presume from this that carts drawn by animals are referred to; but the Superintendent informs me that there are not twenty carts drawn by animals in Cochin, all goods being removed by hand carts or by back-water. A suggestion was made at the same time to build some Customs sheds, on the space to the East of the Port office, but this proposal did not meet with approval, as the Collector stated that with a westerly wind there was always a choppy sea about this part of the back-water. These objections were evidently those raised by the merchants, who, of Course

course, did not wish any change to be made, but if the matter is looked at from a revenue point of view no insuperable objections seem to exist. First, as regards the place selected by the Collector for the new sheds, the old Custom-house is now used as the port office, while, from the enclosed cutting from the 'Madras Times' news-paper of the 9th instant, it appears that Messrs Pierce Leslie and Co have received the sanction of Government to erect a private jetty at this very spot. This disposes of the contention regarding the rough sea preventing the landing of goods at the new site. Secondly, the present Custom-house premises abut the back-water, and native craft actually lie alongside and discharge their goods direct on to the Customs wharf. If native merchants can remove their goods from these premises it stands to reason that European merchants can also do so, the Customs Act not distinguishing between European and Native importers. Thirdly, there are three godowns, the dimensions of which are as follow:-

No.1. 46 feet long, 24 feet broad and 13 feet

148

feet in height.

No.2. 80 feet X 24' x 13'.

No.3. 80 feet x 24' x 13'.

No.4. A new corrugated iron shed 39' X 26' X 12'; this shed has a verandah in front 15 feet wide. In addition to these, there is another building, at present used by petition writers, the dimensions of which are 41' X 18' X 13'. A small expenditure in walls would turn this into an excellent storage shed. These figures give the present storage capacity as 39000 Cubic feet, to which, by conversion of the writers' building, another 9594 Cubic feet may be added. Nos.2 and 3 are now used for storing dutiable goods imported by Native merchants, while No.1 is leased to a Native merchant for storage of goods for shipment at Rs.20 per mensem.

33. The Superintendent reports as follows:-

" This cask has since been cleared by the importer on payment of duty, on the consignee being informed that the liquor would be sold under section 88".

"This cask was shown in the manifest of the vessel as containing spirits, but the Agents subsequently wrote to me enclosing a

33. As an example of the inaccuracy of the objections raised regarding the present premises, I mention the following. There is now in room No.2. a hogshead of wine imported over 4 months ago, which, because the importer had not cleared from the Agent's godown within the time allowed by section 88, the Superintendent directed

certificate from the Colombo Customs officer to say that the cask contained wine, and required me to alter the manifest accordingly. As certain other discrepancies were also found in the manifest when compared with the certificate, I returned the same for explanation as to the discrepancies and requested them to obtain from the Customs authorities at Colombo a certificate giving the full particulars required under rule 22 of the General Pass Rules. Meanwhile, the consignee complained to me of the unnecessary charges he would have to incur as godown rent by leaving the cask in the Agent s' godown, and requested me to have the cask removed to his private bonded warehouse, which is also under my lock and key.

Under section 29 of the Sea Customs Act this cask ought to have been placed in one of the godowns in the Custom-house, but as the consignee's object was to avoid payment of godown rent, which was reasonable, I thought it imprudent to set apart one of the very few godowns as a public warehouse for the sake of a single cask of wine, and therefore allowed the cask to be kept in the consignee's private warehouse which is under my lock and key. The Colombo certificate has not been produced yet, although several reminders were sent to the Agents. In the course of my conversation on the subject with Mr. Marshall he told me that the liquor may be cleared directed the Agents to send to the Custom-house. This order was complied with, without any objections being raised either by the importer or by the Agents. The impropriety of the present arrangements can be gathered from the fact that this cask now remains in the Custom-house because the Agents say that they have a lien on it for storage charges. Another instance is that a cask is now in one of the bonded warehouses because it was removed from the Agents' godowns and placed in the owner's private bonded ~~private~~ warehouse, pending alteration of the Customs documents because the owner did not wish to incur godown rent charges either in the Agent s' or Customs godowns. This cask has not been cleared from the Custom-house on any of the prescribed documents, nor has it been bonded in the proper way nor has duty been paid on its contents.

34. Another peculiarity in dealing with goods exists in this port. If a Native craft laden with cargo wishes to proceed up to Native Cochin, the vessel is allowed to do so, after inspection by the Superintendent

according to invoice and examination of goods".

34. (a) The Superintendent reports:-

"Formerly it was the practice for Native crafts to move on to Native Cochin where the majority of Native merchants have their place of business for the purpose of landing and shipping goods. During the time of Mr. Singaravelu Pillai, Deputy Collector, Cochin, and Customs Collector, he objected to this practice, but the merchants having represented the great hardship and expenses thereby felt, an order ~~was~~ was passed that vessels which have no occasion to touch any foreign ports in the course of their voyage may be allowed to move on to Native Cochin for landing and shipping goods, and that other vessels should discharge their cargo at the Custom-house and, after inspection, may be allowed to be taken to the Sircar waters to load if the merchants so desired".

34. (b) The Superintendent reports:-

"I have no information that foreign liquor is sold at a cheaper rate in Native Cochin than in British Cochin, and, even if it is so, the liquor must be adulterated owing probably to the slack supervision of the Sircar authorities".

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Superintendent. What kind of examination takes place it is difficult to say, but it is impossible to examine any laden vessel and say positively that there is nothing dutiable on board. However, the facility thus afforded to smuggle goods is immense. The concession was granted by a Deputy Collector (Mr. P.S. Singaravelu Pillay) and has, so far as I can ascertain, never received sanction from any Collector. The practice appears to be illegal, or requires the authority of an officer much superior to the one who granted it, as goods manifested for a port must be discharged within the limits of that port. In this connection, I am informed by the Abkari Department that foreign liquor can be purchased in the liquor shops of Native Cochin at a very considerably lower rate than in either British Cochin or even Calicut; also there are several foreign liquor shops in Native Cochin, whereas in Ponnani taluk, which borders on this Native State, this class of shop finds no sale. I may add that a very large quantity of foreign liquor is imported from Mahé legitimately

35. The impropriety of levying duty by the Sircar officials on goods landed in British Cochin from vessels anchoring off at Mallipuram during the South-west monsoon was under consideration for a long time, and it has now been finally settled that duty on such goods is to be levied at Cochin. This practice will be put into force during the ensuing season.

legitimately by Native craft, but how much liquor as well as other goods escape duty under cover of the above concession is a matter of conjecture.

35. In another matter, this port also differs from any other and that is with reference to the convention between the British Government and the Rajah of Cochin. Under this agreement, I am told the British Government has to pay the Native State any difference in Customs revenue between the amount actually collected in the ports of Mallipuram and Narakal and a lakh of Rupees, the Native State undertaking to employ an adequate staff and to levy duty at the same rates as prevail in British India. The way the work is done by the Native State is as follows:-

In the South-west monsoon, when Cochin port is unapproachable to steamers, these vessels anchor off Mallipuram and discharge their cargoes into British Cochin port-licensed boats, which bring the goods into British Cochin itself discharging direct into the merchants' godowns. The Cochin Sircar officials then come over to

to British Cochin and collect the duty from the merchants. As a check on what was supposed to be landed at the two ports above mentioned the Government ordered, in 1889, that boat notes were to be sent to our Superintendent, but this order has never been complied with. The legality of Native State officials collecting duty in British territory is open to question, while, from the enclosed letter, it is evident that no adequate Customs staff is employed by the Native State. In the North-east monsoon large numbers of Native craft come down to these Native States ports, from Mahé etc. How much duty or what is the rate levied on these cargoes it is impossible to say; but if the British revenue is to be safe-guarded, the matter is one that requires careful investigation.

36. All the above points are very important and I wish to consult the Collector before writing these remarks, as I have no personal knowledge of them and no Board's Proceedings file to refer to; unfortunately, before my return from Cochin, that officer had left Calicut for the interio

interior of his district.

37. The Superintendent reports that "the storage capacity is insufficient. It is true that there is space in the Customs premises for the erection of one or two additional sheds, but by doing so the open space which is already too small will be again reduced, and much inconvenience may be felt in the shipment and landing of goods which it is very necessary should be done through the Custom House under the supervision of the Customs officials for which additional hands have now been entertained. The practice of landing and shipping goods in Native Cochin can no longer be allowed to continue, since the Customs officials can exercise no supervision in Native Cochin".

"If there be any objection to the erection of a shed near the Port office, as stated above, I find there is another site, which is the land now used as the coal bunder".

37. As regards the depositing of dutiable and foreign goods in the merchants' godowns, the enclosed papers show that the procedure has received the sanction of the Collector. A perusal of them shows, however, that the concession was granted under the old General Pass Rules which were revised in 1884. The present rules have no provision similar to that contained in clause 8 of the old rules, and I do not know under what rules or orders the current procedure can be continued. At any rate, these rules do not apply to foreign steamers. If there be serious objections to the site of the present Custom-house-I failed to find any-there is no doubt that very good premises can be made, adjoining the present Port office, by merely throwing the public road back a few yards; but, every thing considered, the present Customs premises are most favourably situated, and, by the erection of a few more sheds, can be made to meet the requirements of the port if the present storage capacity is deemed insufficient.

38. This practice has now been ordered to be discontinued.

39. It is stated that if full particulars are to be given in the import summary it will become very lengthy; but the Superintendent has been directed to adhere to the instructions herein contained and to pay closer attention to valuation of goods.

38. One other concession has been granted by the Deputy Collector, and this is of handing the Customs port clearance certificates over to the health officer (Apothecary) previous to his examination of the crew of the vessel. I know of no orders on this point, but I am aware that it cannot be done in Madras.

39. Only the import summary form is used for the clearance of goods from the Custom-house instead of the Bill of entry. Here, as at all other ports, I find the description of goods in these documents inadequate and insufficient, not only for the inspecting officer but also for purposes of check in the Collector's office. It is impossible for any one to say under the present system whether goods have been undervalued, because a detailed description of them is not given. Here, as at all other ports, these clearance documents are filled up by the public, even to the rate and amount of duty to be collected, and, from answers to questions I have put to the Superintendents, I am convinced that the valuations of goods receive but little attention at the hands of these

these officers, the duty being relegated to a clerk who leaves the matter to the public. The Superintendent at Cochin knows more about Customs work than any other officers on this side whose offices I have inspected, ~~that~~ but even he gives way on matters where the point at issue is between himself and some merchants.

40. The reattestation will now be made.

40. All the Service books require reattestation, and general looking to.

41. These are new weights received in 1894.

41. The weights want correcting and sealing.

42. It is necessary that the office should be furnished with a wrap-reel and Ounce glass for measuring liquor.

42. The office is not supplied with a wrap-reel, or Ounce glasses for measuring liquor.

43. This difficulty has now been overcome since an Assistant Superintendent has been appointed for the purpose. The first Assistant is placed in charge of this work.

43. The Superintendent is expected to do night patrols, for which purpose a boat establishment has been sanctioned and a sum of Rs. 7 per mensem for the hire of a boat. He tells me plainly that he cannot patrol, for not only has he work all day long from morning till evening, but the services of the establishment are constantly being requisitioned for overtime night work. I found Messrs Pierce Leslie and Co. loading up their boats at 2-30 A.M., on Monday morning the 13th instant, without

44. I think it is not right to assume that the present Superintendents are not "really zealous officers". Their mistakes are due to ignorance rather than to dishonesty or sloth. If they are told what to do they will do it.

supervision, in defiance of the proviso contained in clause 8 of the General Pass Rules. The boat establishment had better be handed over to the Salt Department who have a patrolling staff.

1892

44. In conclusion, I beg, with due respect, to state that in my opinion if a change of Superintendents is made and some really zealous officers are placed in charge of the ports of Cochin, Calicut and Tellicherry, a vast improvement in revenue will take place. These ports are very important ones, especially Cochin, and it will be a mistake to place the late Tuticorin Superintendent in charge of it. He is an old man and quite incapable to carry on the work of this port which, from its position and circumstances, is far more difficult to manage and supervise than Tuticorin. I would recommend European officers for these three ports; a short training in the Madras Custom-house would give them a sufficient insight into Customs work; efficiency would come with experience.

* * * * * * *

Assistant
~~Acting~~ Secretary.

20

Off 25 Augs

Copy of letter from Ag. Collector of Malabar, Ref. on C No. B&C of 1898, dated 23rd August 1898.

" I have the honour to reply to para 21 of Board's Proceedings Mis No. 2231, dated 31st May 1898.

2. The question at issue is whether goods landed from steamers at Cochin are to be placed in the Custom-house or to go direct to the Agents' godowns which is the present arrangement.

3. This matter has already been fully considered by the Board who sanctioned the existing arrangement in para 19 of Board's Proceedings, No. 38, dated 27th January 1896. In my opinion this arrangement has worked very well and should not be altered.

4. Mr. Marshall's statement that "if the Superintendent desires to examine and assess goods for duty he has to walk from one merchant's godown to another to look for them" conveys a wrong impression. The firms who are agents for steamers are Pierce Leslie and Co. and Aspinwall and Co. Volkart Brothers have been known to bring a steamer to Cochin, but they so rarely do so that they need not be considered. Thus, if the Superintendent desires to examine and assess goods, he only has to go to one of two godowns, one being quarter and the other half a mile from the Customs office.

5. The Government has lost no revenue owing to the existing arrangement nor is it suggested that any party has made use of it to attempt a fraud.

6. It is impossible to provide sufficient space in Cochin for landing all goods from steamers in Government yards, as the following will show:-

On April 16th 1898 there were five steamers in the roads which brought 113518 bags of rice to be landed in Cochin. If each bag were put on the ground without another on the top of it and without any space between the bags then 113518 bags would occupy 681108 or in round figures seven lacs of square feet, allowing that each bag is 3 feet by 2 feet.

7. The present Sea Customs yard is not more than sufficient to land goods brought by native craft and dutiable goods. Outside this yard there are three places where free goods might be landed. Firstly the boat bunder where native craft are hauled up for repairs. It is not absolutely incumbent on Government to provide this space, but to take it away would be a very serious blow to native trade, especially as port dues have just been increased. There is nomx other place in Cochin where boats can be repaired. Secondly a yard leased to Messrs Grieve and Co. for 15 years at Rs.400/ a year from 1896. The agreement allows of a portion of this yard being taken up at any time by Government, but it would be straining the terms of the agreement to take the whole. Thirdly, the open space near the Port office. This is the only open space between the town and the back-water, and it would be a pity to build on it.

8. The areas of these three spots are:-

Boat					

Boat bunder	327 feet	by	156 feet	= 51012	square feet.
Grieve's yard	185 "	"	174 "	= 32190	"
Near Port office	297 "	"	66 "	= 19602	"
		Total		102804	"

It will thus be seen that even if Government take all the space available it is altogether insufficient for landing the rice mentioned in para 6.

9. It is feasible, if the Board desires it, to arrange to land all dutiable goods at the Custom-house. The last foreign steamer from London brought 1,438 packages which would occupy about 40000 cubic feet. The present godown accommodation and what could be provided are as follows:-

	Cubic feet.
Five godowns in existence (vide para 32 of Mr. Marshall's report)	48594
Treasury room to be converted into a godown 41′ X 18′ X 13′	9594
Godown to be built on the Northern side of the compound 95′ X 46′ X 13′	56810
do. on the southern side 64′ X 18′ X 13′.	14976
Total.	129974

The construction of the necessary godowns would involve considerable and, as it seems to me, unnecessary expense.

10. Before the Board decide to land all dutiable goods at the Custom-house, I would suggest that the Cochin Chamber of Commerce be consulted.

11. A copy of the Sea Customs Superintendent's letter on the subject is enclosed.

Commandeuette
Asaistant
~~Acting~~ Secretary.

858

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8329

Ref: on C.No.677(a). Sea Customs Office,
Cochin 21st July 1898.

To

The Collector of Malabar, Calicut.

Sir,

With reference to para 21 of Board's Proceedings, Separate Revenue, Mis.No.2231, dated 31st May last, forwarded to me with your endorsement, Ref: on C.No.743/B & G, dated 29th ultimo, I beg to report as follows:-

In order to raise this port to the level of a well-regulated one, in my opinion, it is first of all highly necessary that all goods- and more so dutiable goods- should be brought to the Custom-house before being passed. If this were done:-

(1) the Superintendent would be better able to supervise the work of his subordinates, as well as be in a better position to see that the examination of free and dutiable goods is properly conducted, as directed by the Board;

(2) he would be able more frequently to attend to the examination of goods in person;

(3) the Customs staff here would be concentrated.

At present, there are nearly a dozen jetties in British Cochin, at most of which goods are landed; and as tally clerks and peons have to be deputed to these, the staff available for work at the Custom-House is considerably lessened.

To enable all goods to be brought to the Custom-House, the following are necessary:-

(1) a Customs wharf large enough to accommodate, until such time

as they are removed, all goods landed and shipped;

(2) Customs godowns large enough to contain all dutiable imports.

At present, dutiable goods brought only by Native craft are landed on the Custom-house wharf and stored in the Customs godowns. Dutiable goods brought by General Pass Steamers and Foreign steamers, however, are landed at the Agents' jetties, and stored in their godowns. The following are the Agents in whose godowns the above are stored:-

(1) Messrs Aspinwall and Co., Agents of the B.I.S.N. Company;

(2) Messrs Pierce Leslie and Company, Agents of the A.S.N and Clan Companies.

The above consession was granted to these Agents by one of the former Collectors, chiefly on the ground that the present Custom-house was not large enough to contain all dutiable imports.

The present Customs wharf is about 213 feet long, and, as there is room, may even be extended a little. This, however, By about 65 feet. even under existing arrangements, is not large enough; and were the Board to order all goods to be brought to the Custom-house, would be quite inadequate to the needs of the port.

The storage capacity of the Customs godowns is, as calculated by Mr. Marshall and checked by me, about 48594 cubic feet. The space available for storing dutiable goods is therefore quite insufficient. A large Customs wharf and more godowns for storage are therefore highly necessary, not only for present purposes, but also to meet future requirements, as this is a growing port, and, with the opening of the Shoranor-Ernaculam Railway, will, no doubt,

become a thriving one. The Customs wharf, may, as stated above, be extended a little; but how to increase the storage capacity of the present Custom-house is the question difficult of solution. It would be extremely hard to secure land adjoining the Custom-house, owing to the fact of the latter being bounded on the north by a creek, on the west by a narrow road on the other side of which there are a number of bazaars, and on the south by Native Cochin. It will therefore be difficult to extend the Custom-house in any of these directions.

Vide plan. There is a piece of ground 185 feet (long) by 174 (broad) a little to the north of the present Custom-house. This, I am told, belongs to Government, and has been leased to Messrs Grieve and Co. for a term of years, on the condition that, should the Government require the land at any time, it must be vacated. I beg to suggest that this will make a suitable site for a Custom-house. Adjoining this piece of ground is another piece. This About 327 feet long, and 156 broad. also belongs to Government, and is at present utilized by the Port Officer, as a place where disabled boats etc come for repairs. If this piece also could be obtained, a large Customs godown could be built on it, and this, together with other godowns that may be erected on the piece of ground first referred to, would afford, in my opinion, enough of room for the storage of all dutiable imports. This site would possess the following advantages:-

(1) a large wharf could be erected on it,

(2) a sufficient number of godowns could be built on it,

(3) it would be nearer the mouth of the harbour, and so

(a) enable the Customs staff to exercise a better supervision over goods imported and exported,

(b) make a Custom-house built on it more easy of access to masters of vessels and passengers, and better enable the Customs officers to collect duty on baggage imported by the latter, should such be imported.

(4) it would be farther from Native Cochin than the present Custom-house. This may be urged by some as a reason why the present Custom-house should not be removed, as nearly all the Native merchants reside in Native Cochin, and they would, in consequence of a removal of the Custom-house, be put to inconvenience.

To this objection, I would reply as follows:-

(a) More than half the trade of the port is in the hands of the European merchants, whose place of business is in British Cochin;

(b) The proximity of Native craft to Native Cochin, in my opinion, would facilitate the smuggling of dutiable goods(e.g.liquor from Mahé) into Native Cochin. The farther the Native crafts are anchored from Native Cochin, the better, in my opinion, will it be for the Government revenue.

(5) It would be half-way between the godowns of the Europeans and Native merchants, and, should the Board decide that all goods must be brought to the Custom-house, the European firms, in whose hands more than half of the trade is, would not find it difficult to take their goods to and from the Custom-house.

(6) The objections that were raised by one of the former Collectors to a wharf being built on the piece of ground near the Port Office * vide plan

on the score of the water at this part being "choppy" would be untenable in respect to this spot.

If the Board think that a new Custom-house is unnecessary, I would be permission to make an alternative suggestion; viz, to let the present Custom-house remain where it is, but, as its storage capacity is insufficient, to build a large Customs shed on one of the two spots above suggested by me. If the Custom-house is to remain where it is, in my opinion, one of these two spots would be more suitable for the erection of a shed than the spot near the Port Office, as the former would be much nearer to the Custom-House. A few more sheds also could be erected on the present Customs premises to meet all possible requirements. As regards the present Customs premises alone affording room for the storage of all dutiable goods, I am very doubtful. Even if more godowns could be erected on it, the storage space, would still, in my opinion, be insufficient.

Pending the receipt of the Board's order on the above matter, I beg to make the following suggestions:-

(a) that dutiable goods be stored, as now, in the Agents' godowns, but that they (i.e.Agents) be requested to set apart separate godowns for the storage of such goods;

(b) that these godowns be kept under double lock and key, one key to be kept by the Superintendent, and the other by the Agents;

(c) that goods to be stored in, or removed from, these godowns be so stored or removed

(1)only during office hours, and

(2) in the presence of a Customs officer;

(d) that such goods unavoidably landed after office hours be kept under Customs watch until removal into the godowns;

(e) that no goods be removed from the godowns without the Superintendent's "pass"order being given on the duplicate bill of entry;

(f) that a register be kept by the Customs clerks on duty to show all goods removed into and taken from the godowns.

2. Customs tally in respect of imports.

All goods landed from (1) foreign vessels(2) coasters(other than General Pass coasters), and (3) Native crafts are tallied, as they are landed, with the boat-notes given by the ships' officers. In the case of General Pass steamers, however, the necessary boat-notes are not presented to the Customs clerks at this port, and consequently the requisite tally cannot be made by them. From the Madras Collector's letter, embodied in Board's Proceedings, Separate Revenue, Mis.No.1631, dated 26th April 1898, and communicated to this office with your endorsement dated 27th May 1898, it will be seen that at Madras boat-notes are given for all cargo brought by the above steamers. The boat-noted for dutiable goods are separate from those given for free goods. The latter are taken charge of by the Harbour Trust tally clerks and by the Agents' dubashes who make the necessary tally. The former are given to the Customs clerks, who tally the goods and see that they are taken in into the Custom-House. I have already communicated a copy

For general para relating thereto see pp. 91-101 of the notes & rules under Sea Customs Act.

N.C.

of the above Board's Proceedings to the firms for information, with the request that they will, in future, see that the separate boat-notes are given for dutiable goods and that these are given to the Customs tally clerks. As regards the tally of free cargo, rule No.20 of General Pass Rules provides for this being done; but as this has never been done here before I request your orders on the point. In my opinion, it would be good to do it.

3. Landing at this port of goods manifested for this port.

All goods brought by Native craft and manifested for this port are landed at the Customs wharf and tallied. These are, afterwards, if necessary, taken to jetties in Native Cochin and landed there. Goods brought by (1) Foreign vessels and (2) Coasting Steamers(including General Pass steamers) are, as a rule, landed at the Agents' jetties and stored in their godowns until duly cleared, after which, if necessary, they are taken to Native Cochin. In this connection, I would submit that in the case of all cargoes which has once already been landed in the Agents' godowns, a second landing at the Customs wharf is unnecessary and will, if enforced, cause unnecessary delay and inconvenience to the consignees. I would therefore suggest that, in the case of such goods, a "pass", as given# in the margin, be given to the importer by the Customs tally clerk present at the jetties. On this being presented at the Customs wharf, the cargo will be allowed to proceed to Native Cochin, without a second landing and examination. Cargo boats carrying goods

Customs pass

(Qrs)(bags) of rice under mark (-) was landed in Mantoy -- ---- godowns and duly examined, and was removed to Native Cochin.

Date. Tally clerk.

for Native Cochin, must therefore, in every case, touch at the Customs wharf. It may sometimes happen, however, that owners of cargo boats, not in possession of the pass above referred to, may, in view of escaping examination at the Customs wharf, evade the vigilance of the Customs staff, and take their goods direct to Native Cochin. In order to prevent this, I would suggest that the Port Officer be instructed to warn all owners of cargo boats that when carrying cargo, if they fail to touch at the Customs wharf on any pretext whatever, they will be liable to a penalty. In my opinion, this will serve to extinguish any desires they may have to evade touching at the Customs wharf.

4. Customs tally in respect of exports.

No tally in respect of exports takes place at this port, and I would request your orders on the point. In my opinion, Customs tally, as in the case of imports, is very necessary.

5. Goods shipped from Jetties in Native Cochin.

One of the former Deputy Collectors of Cochin ordered that vessels carrying rice, kerosine oil and empty casks may, after inspection, proceed to Native Cochin waters and there unload. This is referred to in para 34 of Mr.Marshall's report, and the Board has, in my opinion, very properly ordered this to be discontinued. The same officer granted also another concession which does not seem to have been brought to Mr.Marshall's notice, viz, that subject to certain restrictions, "vessels in ballast may proceed to Native Cochin and there load". In my opinion, this also is very improper and should be discontinued; as all goods should be landed and shipped under Customs supervision, and this cannot be done if the goods are shipped

from Native Cochin. I therefore request your orders also on this point.

6. Customs arrangements in Native Cochin referred to in paras 24 and 25 of the Board's Proceedings.

As the outcome of the correspondence carried on between the Collector of Malabar and the British Resident, the former was informed that" the Durbar had no objection to adopt the first of the two alternative proposals made by the Collector, viz, that goods landed direct at Cochin from vessels anchored off Narakal or Mallipuram, may, for the purposes of Customs duty and trade statistics be treated in the same way as if they had been landed from vessels in the Cochin roads." According to the wording of the Dewan's communication it would appear that goods may be landed either in British or Native Cochin. But, on enquiries made by me, I learn that no goods have been landed during the present monsoon at either of the above Sircar ports, but are brought direct to British Cochin, where import duties are levied in obedience to your endorsement No.726/S.C., dated 7th December 1897, on letter from the Resident of British Cochin No.3622, dated 28th November 1897. The extracts from the cargo book are filed in this office by the Agents and all documents relating to imports, received by post from other ports, are sent here by the Sircar Customs Superintendent. Accompanying these goods from Sircar ports come boat-notes which are signed by the ships' officers. Government Order No 357, Revenue, dated 6th May 1889, is merely to the effect that boat-notes should be taken with the goods. From the records, it

would appear that they (i.e. boat-notes) should be signed by the Sircar Superintendent. This, however, is not done by him. This is probably due to the fact that the boats come direct to British Cochin without touching at the Sircar ports. This being so, I doubt whether it would be possible for him to sign boat-notes. Sometimes, however, boat-notes, with the remark "in Ballast" and signed by him are received here.

As regards exports to the Sircar ports, boat-notes (in duplicate) are filed here by the exporters. On production of these at the Sircar ports the Customs Superintendent there passes the shipping bills put in. I am, however, informed that the goods do not touch at the Sircar ports, but are taken straight to the vessels. In this connection, I beg to state that I have lately received a communication from you directing me to report on the advisability of issuing shipping bills direct from this office instead of boat-notes, as suggested by the Chamber of Commerce. I have addressed the Mallipuram Superintendent on the matter to ascertain his views, and, on hearing from him, I shall submit my report shortly.

As regards smuggling of dutiable goods, I learn that facilities exist for doing so. The staff being a small one, it is not possible to keep a strict watch along the coast. It is possible, therefore, for dutiable goods (e.g. liquor from Mahé) to be smuggled into the place. It would be well therefore to request the Sircar authorities to guard the coast more carefully.

Para 29 of the Board's Proceedings. Although the employment of the two Assistant Superintendents had been sanctioned in Board's

Proceedings Press. No. 437, dated 8th October 1897, they had not joined their appointments at the time of Mr. Marshall's inspection of this port.

In view to throwing light on the several points referred to above, I am also submitting a plan of this port, separately.

I beg etc.

(Signed) F.W.S.Cuffley,

Superintendent.

(True copy.)

(Signed) V.Rajagopalacharry

for Collector. 27-8-98.

(True copy.)

Assistant ~~Acting~~ Secretary.

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Perfumery	"		544		10,116		10660
Pitch, Tar and Tammer	Cwt	53	294	625	2,240	678	2534
Provisions	Val		21334		7,0476		91810
Salt	Tons	Cwt 11	211	100	11,418	120	11629
Seeds	Cwt	32	3438	23229	193677	23261	197115
Silk - Manufactures - Piecegoods	Yds.	6	16	4354	5,164	4360	5,183
Soap	Cwt	100	1405	581	6867	681	8272
Spices	Ibs	44,839	2262	446,631	51,957	489,470	54319
Stationery (excluding paper)	Val		1302		15883		17185
Stone and Marble	Cwt.	-	-	7691	2,707	7691	2,707
Sugar, refined etc	"	1	17	11,631	138,184	11,632	138201
" Unrefined	"			612	5,271	612	5,271
Toys and requisite for games	Val.		712		2059		2,771
Umbrellas	Nos	1151	900	27,474	32,038	28625	32,938
Wood. Teak	Cub. Ft.			69	5,095	69	5,095
Other Timber	"			439	14,135	439	14,135
Firewood	Tons			1	5	1	5
Ornamental	Val				1655		1,655
Manufactures	"		241		1,75,290		1,75,531
Wool - Manufactures	"		1458		30406		31,864
Other Articles.	"		1,892		12,264		14,156
			607,618		7586590		8194208

Assistant Secretary.

P.T.O.

Imports from Foreign Countries and Coastwise into the port of Cochin during the year 1897-98.

Articles.		From Foreign Countries		Coastwise.		Total.	
		Quantity	Value ₹	Quantity	Value ₹	Quantity	Value ₹.
Apparel (including drapery, haberdashery, millinery, uniforms, accoutrements, but excluding hosiery)	Val:		4,234		23,540		27,774
Boots and shoes	pairs	8	27	859	2160	867	2,187
Books and printed matter	Cwt:	25	2,223	40	3,804	65	6,027
Building and engineering materials	Val:		33,918		73,109		107,027
Cabinetware and furniture	Val:		2,857		2,286		5,143
Candles	lbs	2,528	658	9,353	3,278	11,881	3,936
Carriage and Carts (excluding Railway Carriages) and parts thereof	Val:		3,478		1,936		5,414
Chemicals	Val:		674		16,998		17,672
Chinese and Japanese ware	Val:		-		2,346		2,346
Clocks and Watches	No.		-	321	1153	321	1153
Coal	Tons.	-	-	269	2480	269	2480
Coffee	Cwt:	23	1575	119	4,760	142	6335
Coir — Unmanufactured	Cwt.	"	"	2743	9583	2,743	9583
" Manufactures (excluding rope)	"	"	"	2565	16,527	2,565	16,527
Cotton —							
Raw	Cwt			15,677	365,500	15,677	365,500
Twist and yarn	lbs	57,289	33,325	575,380	216,561	632,668	249,886
Manufactures —							
Piecegoods —							
Grey (unbleached)	yds.	370,925	62,366	2143,561	276,106	2514,486	338,472
White (bleached)	"	225,626	30,233	658811	118595	884,437	148,828
Coloured, printed or dyed	"			172,495	354,658	172,495	35,458
Other sorts	Val:	"			6,168		6,168
Drugs, Medicines and Narcotics (excluding Chemicals) —							
Drugs and Medicines	Val:		10,943		98,099		109,042
Opium	Cwt.	lbs 2	34	35	35,200	35	35234
Tobacco — Unmanufactured	lbs	426813	46,468	24602	4,103	451,415	50,571
" — Manufactured	"	290	615	4468	3,012	7,758	3627
Dyeing and Tanning Materials	Val:		68		2973		3041
Earthenware and Porcelain (excluding earthenware piping)	"		35,103		25,636		60,739
Fodder bran and Cattle food including hay and straw and oilcake	Cwt.	33	99	574	1514	607	1613
Fruits and Vegetables	Val:		15		278494		278509
Glass and Glassware	"		3,124		24,520		27,644
Grain and Pulse							
Barley	Cwt.			4	22	4	22
Grain	"			5296	17980	5296	17,980
Jowar and bajra	"			184	1146	184	1146
Pulse	"			15310	83715	15,310	83,715
Rice in the husk	"			692564	2,100,681	692564	2100,681
Rice not in the husk	"			454472	2012528	454,472	2012528
Wheat	"			9696	68349	9696	6834
" flour	lbs			81396	6136	81396	613
Other sorts	Cwt.			12439	61779	12439	6177
Gums and Resins	"			1517	14025	1517	1402
Hardware and Cutlery	Val:		26204		60985		8711
Hemp - raw	Cwt.			283	3403	283	34
Hides and Skins	Cwt			10	1041	10	101
Instruments apparatus and appliances and parts thereof	Val		4939		425		53
Jewellery and plate of gold and silver	Val		50		13150		132
Jute - Manufactures	"				20438		204

P.T.

Exports from Foreign Countries through the Port of Coelim during the year 1897-1898 (Continued)

From Foreign Countries through Coelim

	Quantity	Value	Quantity	Value	Quantity	Value
		£		£		£
Carried forward			185	6823	185	6923
Gds.	300	1863	1745	4395	2045	5178
"	6	36	3	18	9	54
"	2507	15868	2,963	23799	5,470	39667
"	404	3219	574	4480	1,078	7699
Val.		43565		6299		49864
"		2428		33429		36227
Tons.	160	15878	10	600	170	16478
Val.		2200		6817		18097
Carried forward	36	4957	268	10892	304	15149
"	254	11701	1,034	45848	1288	57549
"	8794	70443	12,385	74864	17,179	145307
"	761	10884	208	2117	969	13201
"	—	—	152	244	152	244
Carried forward	11,901	71618	410	3,465	12,311	75083
"			93	5856	93	5856
"	171	2987	348	6,979	519	9966
"	1	39	3743	90042	3744	90441
Gds.	400	2205	799651	361353	799651	361753
"	57	129	1350	1450	1407	1879
"	14	111	16,372	19960	16,386	20071
Val		871		8440		9311
"		2675		40592		43267

Statement showing the exports of the several articles from Coelim during 1897-98

Exports to Foreign countries and Coastwise from the port of Cochin during the year 1897-98.

Articles		To Foreign Countries		Coastwise		Total	
		Quantity	Value Rs	Quantity	Value Rs	Quantity	Value Rs
Apparel	Value	—	5080	..	25,159	—	30,239
Building and Engineering materials	Value	—	850	—	3,045	—	3,895
Cabinet ware and furniture	..	—	2,650	—	7,939		10,589
Coffee	Cwt	417	44,086	480	51,177	897	95,263
Coir — Unmanufactured	—	9,908	87,579	20,358	1,23,391	30,266	2,10,970
" — Manufactures (Excluding ropes)	—	236,800	2365,970	129,369	10,45,995	366,169	34,11,965
Cordage and rope of vegetable fibre	..	3,176	34,636	66,653	4,27,917	69,829	4,62,553
Cotton — Twist and yarn	lbs	20,000	7,920	1,238,242	4,99,524	1,258,242	5,07,444
" — Piece goods	ydo	—	—	29,680	5,522	29,680	5,522
Drugs, Medicines and Narcotics (Excluding Chemicals)							
Drugs and Medicines	Value	—	46,124	..	62,071	—	1,08,195
Tobacco unmanufactured and manufactured	lbs	220	210	12,146	1,481	12,366	1,691
Dyeing and Tanning materials	Cwt	1,467	8,776	4,105	22,444	5,572	31,220
Fodder, bran and Cattle food — Oilcake	Cwt	27,133	87,105	1.16,145	2,47,187	143,278	3,34,292
Fruits and Vegetables — Cocoanuts	No	300	10	3105,475	90,524	3,105,775	90,534
" do — — — do — Kernel or Copra	Cwt	3,308	36,810	8,153	91,989	11,461	1,28,799
Other sorts	Value	—	—	..	2,769	—	2,769
Grain and pulse — Rice in the husk	Cwt	—	—	56,572	1,93,339	56,572	1,93,339
" Rice not in the husk	"	663	4490	46,251	2,32,858	46,914	2,37,348
" Other sorts	—	157	915	10,408	34,977	10,565	35,892
Hides and Skins	Cwt	lbs 38	50	206	7,167	206	7217
Ivory, Manufactured and Unmanufactured	Value	—	—	—	4,591	—	4591
Jewellery and plate of gold and silver	Value	—	—	—	6500	—	6500
Jute — Manufactures	—	—	—	—	47,927	—	47,927
Manures	Tons	2	100	356	20,400	358	20,500
Matches	Value	—	—	—	7,758	—	7,758
Mats and matting	Sq yards	21,835	13,760	1,850,411	1,62,661	1,872,246	1,76421
Metals	Cwt	33	270	214	4597	247	4,867
Oils — Essential	gallons	6,291	1,33,709	—	—	6291	1,33,709
" Cocoanut	—	1,003,932	12,99,098	29,57,886	32,75,480	3,961,818	45,74,578
" Other sorts	..	—	—	1 20,973	1,07,802	1,20,973	1,07,802
Paints and Colours	Value	—	7177	—	116	—	7293
Provisions — Fishmaws and Shark fins	lbs	8,974	6,531	40124	17,154	49,098	23,685
Fish, dry, unsalted	—	268,212	17,211	1,735,538	2,51,959	2,003,750	2,69,170
Fish, dry, Salted	..	1,192,100	1,07,083	20,384	2,168	1,212,484	1,09,251
Other sorts	Value	—	670	..	26,839	—	27,509
Seeds	Cwt	—	—	2175	15,913	2175	15,913
Ships — Parts of	Value	..	190	—	10,502	—	10,692
Spices — Ginger	lbs	1,181,097	206,446	693,640	1,11,061	1,874,737	317,507
Pepper	—	755,458	1,36,155	968,011	1,80,394	1,723,469	3,16,549
Other sorts	—	...	...	91,053	11399	91,053	11399
Sugar	Cwt	10 lbs	2	971	11864	971	11886
Tea	lbs	16,34,967	11,29,000	1.92,305	96.329	1,827,272	12,25,329
Wood — Teak	Cubic tons	27	2540	2084	102486	2111	105,026
Other timber	—	45	2520	2093	68,623	2138	71,143
Manufactures of wood	Value	—	43,551	—	80,770	—	1,24,321
Other articles	Value	—	5083	—	78.219	—	83,302
Total		—	58,44,357	—	78,79,987	—	137,24,344

Commandant

Assistant Acting Secretary

24.1195

Imports to and exports from Cochin of private merchandise in the 3 years from 1895-96 to 1897-98

Private

	1895-96	1896-97	1897-98.
	Rs	Rs	Rs
Imports			
From Foreign Countries	5,46,522	4,80,876	6,07,618
Coastwise	96,51,074	63,98,364	75,86,590
Total	101,97,596	68,79,240	81,94,208
Exports			
To Foreign Countries	70,91,831	53,74,448	58,44,357
Coastwise	90,61,984	80,00,559	78,79,987
Total	1,61,53,815	1,33,75,087	1,37,24,344

Examined

Asst. Secretary

Asst. Secretary

EXECUTIVE ENGINEER'S OFFICE
No.
18 SEP 09
P. W. D.
FIRST DIVISION.

SUPG. ENGINEER'S OFFICE, P. W. D.
No.
2 OCT 09
FOURTH CIRCLE.

Encls: 325 to L No. 576/W

Rs. 5-36 pm
6.2.99

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8329

Note connected with No. 336 dated 6.2.99. 10

D 2 1,000—7-9-98.

REVENUE DEPARTMENT.

Current No. 8329 of 98

From The Board of Revenue (S.R.)

Mis No. 4682 Dated 25.11.98 189

FOR ORDERS.

Post
Please put in hpe
+ send per P Boat
P.P.
11/98

To Secy.

Owing to insufficient accommodation at the port of Cochin, two firms Messrs. Aspinwall and & Co. and Messrs. Pierce Leslie & Co. have been allowed to land their goods and convey them direct into their own godowns without passing them through the Customs-house, duty being paid when the goods are cleared. As the godowns are from one-quarter to one-half of a mile from the Custom-house, the Supt is unable sufficiently to examine the packages, and the goods are practically, in the opinion of Mr. Marshall, who was placed on special duty to visit the various ports of the Presidency, left to

current, pages 2 and 22

This is an extremely lax arrangement
BP

current, page 23

S&W
Rec'd 16.1.99

be assessed by the public. The Collector of Malabar, on the other hand, thinks that the existing arrangement has worked well, that Govt has lost no revenue, that it is impossible to provide sufficient space in Govt yards for all goods landed from steamers, and that the construction of the necessary godowns would involve considerable, and in his opinion, unnecessary expense. He would therefore let matters alone.

2. The Board of Revenue is unwilling to accept this ~~recommendation~~ recommendation and desires that at least all dutiable goods should be brought to the custom-house. For this purpose the construction of an additional wharf and goods sheds are necessary; and the local customs officer has stated that space can be found. The Cochin Chamber of Commerce, which was consulted on the subject, approves of the proposal. The Board therefore inquires whether

FOR ORDERS.

How does he know that?
MS

current, pages 7 to 9

~~current, pages 2 & 3~~

Ibid. page 13

Ibid. page 5

the Govt is prepared to incur the cost of providing the necessary accommodation, and in that event suggests that order may be issued to the Supg: Engineer to meet the ~~Conservator~~ Commissioner at Cochin and discuss the question.

current, page 5.

3. It is submitted that until it is definitely stated what accommodation is needed and what the cost of providing it will be, it is premature to answer the Board's query. But there is no objection to the issue of orders in the P.W. Dept. to the Supg: Engineer as suggested.

4. In this connection, the Board refers to the trade Convention with the Cochin Durbar, by which this Govt undertook to make up the difference between the Customs duty at British rates realised by the Durbar and Rs 1,10,500, and apprehends that if the Durbar has small necessity for concerning itself about strict customs administration.

It accordingly suggests that the Resident may be asked to take the subject into his full and early consideration. But it is submitted that before causing an enquiry of this kind to be made into the Customs administration of a native state, some tangible grounds for it ~~must~~ may be urged. But the only information furnished is that the Customs staff employed by the Durbar is inadequate; that it is not known what amount of duty and at what rate is levied on foreign goods; that the order to furnish the British Customs officer with certain boat notes has not been carried out; and that facilities for smuggling exist. It is thought that the Board may be asked to submit a memorandum concisely, and more definitely setting forth the grounds on which the enquiry is urged.

KA 10.1.99

H.M. It is a primary

/

British interests are plainly in danger if the Resident does not keep an eye on the working of the Customs admn of the State

S.R

current, page 30

This is ample evidence if any were needed

S.R

KA A.S.H

Obviously the present system is a poor makeshift & must inevitably cause leakage of revenue.

KA 10.1.99

A.S.H 3.2.99

Print here the D.O. Cl. 12 alluded.

Foreign Dept

D.O. no 12 below

3

duty of a Resident to see that British interests are protected & as the Board suggests the Resident shd. be instructed to report on the subject.

The additional accommodn recommended by the Bd. of R. to be provided at the port of Cochin (British) seems certainly required, & the Comdr. & Supdt. Engr. shd meet & discuss what is needed & estimate the cost report

S.R 7/1/99.

Memo from the Hon'ble Mr Thomson to the Hon'ble Mr Parker dated 10.1.99.

To Secy.

Please see draft below.

It has to be sent to the P.W. and Pol. Depts. for counter-initials

2 In his D.O. of the 10th instant, Mr. Thomson requests that, if Govt approves of his proposals, the Supg. Engineer or his subordinate may be

C 7.1.99
R.M. 1.99

instructed to meet him at Cochin next week. May the D.O. be forwarded to the P.W. Dept. with the file for taking immediate action (D.O.) pending issue of formal orders?

KD 12/1/99 Yes: & I shall examine the draft afterwards

6/1/99

PW. 11
No: 356C. d/17 Jany: 99 Fisheries Dept.

To

The Revenue Dept. u.o.

The Executive Engineer, West Coast Division, at Calicut was wired to last night to meet the Salt Commissioner at Cochin.

This file only reached this office yesterday.

AcK
19-1-99.

Dw.

Rw. Pse the telephone message marked B, C, D, E in order here

T Revenue Department

To Secretary

The Comr

C 23.1.99 Rlpe.
R 4.2.99

7

was informed by telephone yesterday that the Executive Engineer, West Coast Dn, had been directed to meet him at cochin. The draft below has to be passed by the secretary and sent to the Political Dept for counter initials.

EAV 18/1/99.
KD 18/1/99

CHIEF SECRETARY'S OFFICE 19 JAN. 1899 MADRAS

Pol-Dept 11o

H.E. The Governor.

Note for the Chief Secretary

H.E the Governor has passed the draft below. It is subd that the file may be now returned to Reve.

Ddm 4-2-99 Cond w/ 378 No 370, d/4-2-99 R.D. no.

4

Rev Dept

To Secretary.

May the order now issue?

SAU 6/2/99

KO 6-2-99

O
18 00—18-10-98.

Revenue (1899) Department.

D.O. CURRENT No. 12

EXECUTIVE ENGINEER'S OFFICE, No. 18 SEP 1899 P. W. D. WEST COAST DIVISION.

SUPG. ENGINEER'S OFFICE, P.W.D. No. 2 OCT 99 ENCD FOURTH CL

From

The Hon'ble Mr. J. Thomson.

Order

No. —

Dated 10th
Received 11th
Registered 11th
} January 1899

Enclosures —

Spare copies. —

SUBJECT.

Requesting that early orders may be passed on ~~the~~ points raised in B.P. (Sep: Rev) No: 4682, dated the 25th Nov: 1898, regarding Cochin Custom House.

5—

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

400—22-10-98.

Revenue Board Office,
(Separate Revenue),
MADRAS,
10th January 1899.

My dear Forbes,

Please see para 8 of Board's Proceedings Mis No. 4682, dated 25th November 1898. I propose starting for the West Coast early next week, and shall be much obliged if you can let me have early orders on the points therein raised regarding Cochin Custom-house, and will instruct the Superintending Engineer or his subordinate to meet me if you concur as to the advisability of our consulting on the spot in regard to the extent of building necessary and the site on which it is to be constructed.

Yours sincerely,
Thomson

B 7P

INDIAN TELEGRAPHS. Monthly Number.

Code Class.

To (Office) Telephonic | From (Office) Quetta

Words	Day	Hour.	Minute.	Official Instructions.
	17th	10	59	

To (Person) Secretary to Govt Revenue Dept

From (Person) Assistant Secy Boards Sup Rev

B. P. Tric No 4682 dated 25 Nov 98
Please state whether enquiries have been made to the Superintending Engineer to arrest the Contractor at Cadet.

OK

C. No 8329 Sent P. W. D. 12. 1. 99

64 Word Form. F.C 2.

Recd. from ... LN. ... At ... Hrs. ... Mts. by ...

Sent to ... LN. ... At ... Hrs. ... Mts. by ...

Telegraph Master

O & P—No. 202 T—8 12 97—2000000

7

Telephone

Revenue Department

From Under Secretary
R.D.

To Secretary.
P.W.D.

Please see
Revenue Corr. 8329
of 1898 sent u.o.
on 12-1-99 and please say
whether instructions
have been issued
to the superintending
Engineer to meet
the Salt commissioner
at cochin.

17/1/99

D/17/1/99

17/1/99

17-1-99

D 9

INDIAN TELEGRAPHS. Monthly Number.

Code Class. | From (Office) Message

To (Office) Telephonic

Words	Day.	Hour.	Minute.	Official Instructions.
	14	15	20	

To Under Secy: Rwdys

From (Person) Under Secy PWDs

Our wireless telegram was sent last night to the Executive Engineer Western Division at Calicut to meet the Sail-Comm at Cochin the file in question only received this office yesterday

(2)

14-1-99

64 Word Form. F.C 2.

Recd. from LN. At Hrs. Mts. by

Sent to LN. At Hrs. Mts. by

Telegraph Master

U G P—No. 202 T—8 12 97—2000000

9

Sup Rec 8329

E

Revenue Department

107

Telephone

From

Under Secretary, R.D.

To

Secretary, Bd. of Rev. (S.R.)

~~The P.W. Dept. sent an~~ An urgent telegram was sent last night to the Executive Engineer, West Coast Division, at Calicut, to meet the Salt Comr at Cochin.

KB
17-1-99

17.1.99

17.1.99

KB
17.1.99

17-1-99
15.40

10.

Revenue Department

Read B.P. (S.R.)
Mis. No. 4682 d/ 25.11.98 (P. no.
8329 of 98)

Xp 50 on
6/2/99 Dj

A.H
3.2.99

G.O. mis. No. 536 dated 2nd Feb. 1899

The Govt agrees with the Board of Revenue that the existing arrangements at the port of Cochin are unsatisfactory and likely to lead to loss of revenue, and that it is necessary to provide additional accommodation. Orders will be issued in the P.W. Dept. to the Supg: Engineer to meet the Commr of Salt, Abkari & Customs revenue at Cochin and to discuss with him what is needed to remedy the defects.

2. The attention of the Resident in Travancore and Cochin will be drawn in the Political-Department to para 6 of the B.P. with the request that he will favour the Govt with

with a report on the subject.

19/1/9

To

The Board of Revenue (S.R.)

Rol. Dept. with para 6 of B.P.

cyd para 35 of Mr. Marshall's report.

P. W. Dept (P.W.)

KW
12/1/98

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d
189 .

No. DATED

A A A A A A A

MEANT FOR DESPATCH

ied.
only.
only.

Government {1899} of Madras.

REVENUE.

MISCELLANEOUS.

Recd.	1899.	*Enclosures*
Regd.		*Spare copies*

G.O., Mis. No. 536, 6th February 1899.

FEBRUARY.

Existing arrangements at the Port of Cochin

Agreeing with the Board of Revenue in considering that the — are unsatisfactory and that it is necessary to provide additional accommodation.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4682, dated 25th November 1898:—

Read—letter from F. C. PARSONS, Esq., I.C.S., Acting Collector of Malabar, dated 23rd August 1898, Ref. on C. No. 743-B. & G. of 1898, reporting on certain arrangements at the Cochin custom-house, after personal inspection as directed in paragraph 21 of Board's Proceedings, No. 2251, dated 31st May 1898; and Board Reference thereon, No. 753, dated 5th September 1898, requesting the Collector of Malabar to consult the Cochin Chamber of Commerce regarding the taking of all foreign goods into the custom-house.

Read—also letter from the same officer, dated 9th October 1898, Ref. on C. No. 743-B. & G. of 1898, submitting the Chamber's reply.

Resolution—Mis. No. 4682, dated 25th November 1898.

The Board finds it necessary to take the orders of Government on the customs arrangements at the port of Cochin.

2. These have been peculiar from before the consolidation of the Sea Customs laws, and, instead of being brought into harmony with the law, have been allowed a development of their own. In 1865 the Collector of Malabar reported, for Cochin especially, that as the merchants there had gone to expense in providing wharves and warehouses, they should not be required to bring their goods to the custom-house prior to shipment, enforcing his argument by the absence of custom-house accommodation and insufficient establishments. The Board permitted continuance of the practice, "provided due precautions were taken to prevent injury to the customs revenue." Going a large step farther in February 1883 the Collector permitted Messrs. Aspinwall & Co., Agents of the B.I.S.N. Company, to land dutiable goods into their own godowns instead of into the custom-house, on their giving an undertaking under rule 8 of the Revised Coasting Steamer Rules, and in March 1887 the same concession was granted to Messrs. Pierce, Leslie & Co., Agents for the A.S.N. Company. These two firms are, it may be said, the only firms concerned largely with the shipping trade of the port. The arrangements made persisted, though any warrant for them disappeared with the revised rules of 1889 (Board's Proceedings, No. 116 of 18th March 1889), while these

R.B.P. No. 6351 of 9th October 1865.

rules never applied to foreign steamers; and when in 1895–96 the Board was considering the reorganization of the customs establishments, the Collector could only propose * additions to the establishment, and did not think it advisable to extend the custom-house accommodation because of its inconvenient situation with reference to the business premises of the chief European merchants, and the want of space in its neighbourhood, while no other satisfactory site was available.

* Board's Proceedings (Separate Revenue), No. 259 of 13th June 1895, paragraph 19, printed in Board's Proceedings (Separate Revenue), No. 38 of 27th January 1896.

3. Consequent on G.O.. No. 776, Revenue, of 28th November 1895, intermediary to the final orders on the reorganization, Assistant Commissioner Mr. Marshall was deputed to visit out-ports. His report on Cochin is annexed; a perusal of the whole of it is requested. A proper condition of things could hardly be expected with a custom-house dispersed over merchants' godowns and wharves. and dependent for accurate and honest working on the payers of cutsoms charges, on tally clerks and peons.

4. Mr. Marshall's report was communicated to the Collector, and his notes thereon are marginally entered. There was small room for satisfactory explanation; and on what was given, the Board directed the Collector to visit the port, make full enquiries and submit proposals calculated to bring the place under proper regulation. A trained Customs Superintendent was appointed and a report required from him also.

5. These reports † are herewith submitted. The Collector continues to find insuperable difficulties in the matter of adequate accommodation from want of space and the large expenditure that would be necessary on buildings; and does not consider that Government is losing revenue by current arrangements. The Sea Customs Superintendent makes various suggestions for obtaining a proper site, and, in requesting orders on various points, shows clearly how very unsatisfactory and ill-regulated the administration continues to be from want of proper premises, from the expedients that have been adopted, and from the customs conventions between this Government and the Native State.

† From Collector, dated 23rd August 1898. From Sea Customs Superintendent (to Collector), dated 21st July 1898.

6. This last matter does not appear to have received proper consideration hitherto. Under the Interportal Convention, Cochin has adopted the British Indian tariff and rates of import duty on all foreign goods imported; foreign goods which have already paid import duty to British India are free on further transport to Cochin; and Cochin has adopted the British Indian tariff and rates of export duty on articles exported to foreign countries—pepper excepted; while the British Government makes good to the Cochin State any difference between the realizations at Cochin State custom-houses and Rs. 1,10,500 guaranteed. The Cochin estimate of customs collections by them is Rs. 5,000 per annum more or less; it is manifest that there is small necessity for the State to concern itself about strict customs administration, and as matter of fact the Board fears that it fails to do so. The conduct of matters concerning imports through Mallipuram and Narakal-Cochin ports, five miles north of British Cochin—into British Cochin, and the indifference as to interference by our officers with imports for Native Cochin direct, which may be gathered from the Sea Customs Superintendent's report, indicate a necessity for thorough enquiry and orders, for, between inefficient arrangements under both Governments, the British Government must be sustaining loss. Recent revelations regarding the importation of opium show the Native State to be far from alive to its own interests, and to be compromising British Indian revenue thereby. The Board ventures to suggest that this part of the subject should receive the full and early attention of the Resident.

7. On the Collector's last report he was requested to consult the Cochin Chamber of Commerce on the question of making arrangements to have all dutiable goods landed at the custom-house. The Chamber has replied that it unanimously approves of the proposal.

8. The Board's purpose in these Proceedings is to learn whether Government is prepared to undertake the cost of the necessary accommodation. It appears to the Board that this cannot be longer avoided. If Government concur, the Board would request orders in the Public Works Department for the Superintending Engineer to meet the Commissioner at Cochin and consider what extent of building is necessary and what site should be selected. The local officers do not appear to understand that non-dutiable goods, on import, do not require to be provided with storage room by Government. In respect of exports also there is similarly no necessity, and with regard to them it may be found advisable to continue to permit shipping from the private wharves under proper supervision. With a slender export tariff and with exports mainly of cotton twist and yarn, coir, oil, fish, spices and tea, there is no necessity for dragging these to the custom-house before embarkation if reliable statistics can be ensured otherwise. It is possible therefore that the necessary expenditure may not be heavy, but on this point the Board cannot at present venture any opinion.

9. A detailed statement of last year's exports and imports and of the total trade of the port for three years is enclosed.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with enclosures (three letters, three statements and a map).

Copy to the Collector of Malabar.

ENCLOSURES.

Extract from the report of inspection of the Cannanore, Calicut and Cochin Customs offices by Mr. F. G. Marshall, Assistant Commissioner on Special Duty.

* * * * *

Collector's Remarks.

Cochin.

31. (*a*) The earliest order which I have been able to trace granting the concession to the merchants at Cochin is Board's Proceedings, No. 6351, dated 9th October 1865. That concession is still continued. In the case of dutiable goods landed from foreign vessels, deposits on account of duty are invariably received before goods are allowed to be taken from the jetties into the agents' godowns on condition that they are to remain there intact until a bill of entry is filed.

With the establishment recently sanctioned, the Superintendent should, I think, be able to exercise the necessary supervision over the landing and shipping of goods at the private jetties.

(*b*) With regard to the maintenance of the register of packages examined, the Superintendent reports:—

"As the goods are thus landed at the Steamer Agents' godowns which are a little far away from the custom-house, it was difficult for me, as Mr. Marshall says, to carry

Mr. F. G. Marshall's Inspection Report.

31. The most curious feature, one of many, of this port is that foreign goods landed by steamers are not placed in the custom-house nor even in charge of the customs authorities. All packages landed from any steamer, general pass or foreign (there is a fair number of the latter in the season), go direct to the agents' godowns; so if the Superintendent desires to examine and assess them for duty, he has to walk from one merchant's godown to another to look for them. These godowns are from one-quarter to one-half of a mile distant from the custom-house; it is therefore for the Board to decide as to the legality of the procedure regarding the custody of goods as well as the likelihood of a Superintendent, who has all shipping documents to pass, and miscellaneous work of all kinds to get through, to patrol at night, etc., going round to these different godowns to examine goods. The Superintendent says plainly that he seldom does this important duty which is entrusted to a clerk. The register of packages examined contains no entries regarding dutiable goods; so the

Collector's Remarks.

out the examination ordered in Board's Proceedings, No. 485, dated 5th December 1896, in its entirety, and it was for this and other reasons that additional establishment was recently sanctioned."

(*c*) As regards the adjustment of duty on medicines, the Superintendent reports that the only guidance in his office for ascertaining the percentage of proof spirit in medicine is the alphabetical list of patent medicines, etc. As he felt doubtful as to whether the list was exhaustive, he made enquiries at the local hospital on receipt of the bill of entry and invoice of medicines. As it was found that several of the medicines which were not to be found in the alphabetical list contained proof spirits, he referred the matter to the Collector of Customs, Madras, and collected duty according to the instructions received.

32. Considering the physical condition of the port and the great facilities for smuggling, it is perhaps desirable that all goods should be landed at the custom-house. But I do not think this should be ordered off-hand. If the Board wishes I will submit a detailed report after consulting the merchants concerned.

Mr. Marshall calculates the space in cubic feet, but it is the superficial area that should be considered; for it will often be detrimental to the goods to heap them together.

As regards carts, the Superintendent reports that he informed Mr. Marshall that there were no carts drawn by animals and that there were some twenty carts drawn by coolies.

Mr. F. G. Marshall's Inspection Report.

Board's intention when introducing this register is entirely frustrated. The customs work regarding goods landed from steamers may be, I think, briefly summed up by saying that the public assess their goods themselves, and that it is next to impossible for the Superintendent to exercise the control over dutiable goods that the law requires. As an instance of the loss that might accrue to Government from the present procedure, I state the following incident which occurred in the early part of this year. One of the local firms imported a lot of medicines showing in the import summary, the amount of duty to be collected as Rs. 430 odd. The Superintendent not being satisfied sent the papers to the Madras Custom-house, and was informed by the authorities there that the proper duty to be levied was Rs. 1,300 odd. Now, if these goods had been misdescribed and there had been an intention to evade the duty, the Government would have been a heavy loser.

32. The only paper in which I find this matter of the custody of goods was brought to the notice of the Board is contained in Board's Proceedings, No. 38, dated 27th January 1896. In these Proceedings, the Collector describes the custom-house premises as a miserable place and inaccessible on account of a high wooden bridge which makes the place difficult of access for carts. I presume from this that carts drawn by animals are referred to; but the Superintendent informs me that there are not twenty carts drawn by animals in Cochin, all goods being removed by hand carts or by back-water. A suggestion was made at the same time to build some customs sheds, on the space to the east of the port office, but this proposal did not meet with approval, as the Collector stated that with a westerly wind there was always a choppy sea about this part of the back-water. These objections were evidently those raised by the merchants, who, of course, did not wish any change to be made, but, if the matter is looked at from a revenue point of view, no insuperable objections seem to exist. First, as regards the place selected by the Collector for the new sheds, the old custom-house is now used as the port office, while from the enclosed cutting from the "Madras Times" newspaper of the 9th instant, it appears that Messrs. Pierce, Leslie & Co. have received the sanction of Government to erect a private jetty at this very spot. This disposes of the contention regarding the rough sea preventing the landing of goods at the new site. Secondly, the present custom-house premises abut the back-water, and native craft actually lie alongside and discharge their goods direct on to the customs wharf. If native merchants can remove their goods from these premises, it stands to reason that European merchants can also do so, the Customs Act not distinguishing between European and Native importers. Thirdly, there are three godowns, the dimensions of which are as follow.

No. 1—46 feet long, 24 feet broad and 13 feet in height;

Collector's Remarks.

Mr. F. G. Marshall's Inspection Report.

No. 2—20′ × 24′ × 13′;
No. 3—20′ × 24′ × 13′;
No. 4—a new corrugated iron shed 39′ × 26′ × 12′; this shed has a verandah in front, 15 feet wide. In addition to these, there is another building at present used by petition writers, the dimensions of which are 41′ × 18′ × 13′. A small expenditure in walls would turn this into an excellent storage shed. These figures give the present storage capacity as 39,000 cubic feet, to which, by conversion of the writers' building, another 9,594 cubic feet may be added. Nos. 2 and 3 are now used for storing dutiable goods imported by native merchants, while No. 1 is leased to a native merchant for storage of goods for shipment at Rs. 20 per mensem.

33. The Superintendent reports as follows:—

"This cask has since been cleared by the importer on payment of duty, on the consignee being informed that the liquor would be sold under section 88."

"This cask was shown in the manifest of the vessel as containing spirits, but the agents subsequently wrote to me enclosing a certificate from the Colombo Customs officer to say that the cask contained wine, and required me to alter the manifest accordingly. As certain other discrepancies were also found in the manifest when compared with the certificate, I returned the same for explanation as to the discrepancies, and requested them to obtain from the customs authorities at Colombo a certificate giving the full particulars required under rule 22 of the General Pass rules. Meanwhile, the consignee complained to me of the unnecessary charges he would have to incur as godown rent by leaving the cask in the agents' godown, and requested me to have the cask removed to his private bonded warehouse, which is also under my lock and key.

Under section 29 of the Sea Customs Act, this cask ought to have been placed in one of the godowns in the custom-house, but as the consignee's object was to avoid payment of godown rent, which was reasonable, I thought it imprudent to set apart one of the very few godowns as a public warehouse for the sake of a single cask of wine, and therefore allowed the cask to be kept in the consignee's private warehouse which is under my lock and key. The Colombo certificate has not been produced yet, although several reminders were sent to the agents. In the course of my conversation on the subject with Mr. Marshall, he told me that the liquor may be cleared according to invoice and examination of goods."

33. As an example of the inaccuracy of the objections raised regarding the present premises, I mention the following:—There is now in room No. 2 a hogshead of wine imported over four months ago, which, because the importer had not cleared from the agents' godown within the time allowed by section 88, the Superintendent directed the agents to send to the custom-house. This order was complied with, without any objections being raised either by the importer or by the agents. The impropriety of the present arrangements can be gathered from the fact that this cask now remains in the custom-house, because the agents say that they have a lien on it for storage charges. Another instance is that a cask is now in one of the bonded warehouses, because it was removed from the agents' godowns and placed in the owner's private bonded warehouse pending alteration of the customs documents, because the owner did not wish to incur godown rent charges either in the agents' or customs godowns. This cask has not been cleared from the custom-house on any of the prescribed documents, nor has it been bonded in the proper way nor has duty been paid on its contents.

34. (*a*) The Superintendent reports:—

"Formerly it was the practice for native crafts to move on to Native Cochin where the majority of native merchants have their place of business for the purpose of landing and shipping goods. During the time of Mr. Singaravelu Pillai, Deputy Collector, Cochin and Customs Collector, he objected to this practice, but the merchants having represented the great hardship and expenses thereby felt, an

34. Another peculiarity in dealing with goods exists in this port. If a native craft laden with cargo wishes to proceed up to Native Cochin, the vessel is allowed to do so, after inspection by the Superintendent. What kind of examination takes place it is difficult to say, but it is impossible to examine any laden vessel and say positively that there is nothing dutiable on board. However, the facility thus afforded to smuggle goods is immense. The

Collector's Remarks.

Mr. F. G. Marshall's Inspection Report.

order was passed that vessels which have no occasion to touch any foreign ports in the course of their voyage may be allowed to move on to Native Cochin for landing and shipping goods, and that other vessels should discharge their cargo at the custom-house and, after inspection, may be allowed to be taken to the Sircar waters to load, if the merchants so desired."

(*b*) The Superintendent reports:—

"I have no information that foreign liquor is sold at a cheaper rate in Native Cochin than in British Cochin, and, even if it is so, the liquor must be adulterated owing probably to the slack supervision of the Sircar authorities."

35. The impropriety of levying duty by the Sircar officials on goods landed in British Cochin from vessels anchoring off at Mallipuram during the south-west monsoon was under consideration for a long time, and it has now been finally settled that duty on such goods is to be levied at Cochin. This practice will be put into force during the ensuing season.

concession was granted by a Deputy Collector (Mr. P. S. Singaravelu Pillai) and has, so far as I can ascertain, never received sanction from any Collector. The practice appears to be illegal, or requires the authority of an officer much superior to the one who granted it, as goods manifested for a port must be discharged within the limits of that port. In this connection, I am informed by the Abkári department that foreign liquor can be purchased in the liquor shops of Native Cochin at a very considerably lower rate than in either British Cochin or even Calicut; also there are several foreign liquor shops in Native Cochin, whereas in Ponnáni taluk, which borders on this Native State, this class of shop finds no sale. I may add that a very large quantity of foreign liquor is imported from Mahé legitimately by native craft, but how much liquor as well as other goods escape duty under cover of the above concession is a matter of conjecture.

35. In another matter, this port also differs from any other and that is with reference to the convention between the British Government and the Raja of Cochin. Under this agreement, I am told the British Government has to pay the Native State any difference in customs revenue between the amount actually collected in the ports of Mallipuram and Narakal and a lakh of rupees, the Native State undertaking to employ an adequate staff and to levy duty at the same rates as prevail in British India. The way the work is done by the Native State is as follows:—

In the south-west monsoon, when Cochin port is unapproachable to steamers, these vessels anchor off Mallipuram and discharge their cargoes into British Cochin port-licensed boats, which bring the goods into British Cochin itself discharging direct into the merchants' godowns. The Cochin Sircar officials then come over to British Cochin and collect the duty from the merchants. As a check on what was supposed to be landed at the two ports abovementioned, the Government ordered in 1889 that boat-notes were to be sent to our Superintendent, but this order has never been complied with. The legality of Native State officials collecting duty in British territory is open to question, while, from the enclosed letter, it is evident that no adequate customs staff is employed by the Native State. In the north-east monsoon large numbers of native craft come down to these Native States ports, from Mahé, etc. How much duty or what is the rate levied on these cargoes, it is impossible to say; but if the British revenue is to be safeguarded, the matter is one that requires careful investigation.

36. All the above points are very important and I wish to consult the Collector before writing these remarks, as I have no personal knowledge of them and no Board's Proceedings file to refer to; unfortunately, before my return from Cochin, that officer had left Calicut for the interior of his district.

Collector's Remarks.

37. The Superintendent reports that "the storage capacity is insufficient. It is true that there is space in the customs premises for the erection of one or two additional sheds, but by doing so the open space which is already too small will be again reduced, and much inconvenience may be felt in the shipment and landing of goods which it is very necessary should be done through the custom house under the supervision of the customs officials for which additional hands have now been entertained. The practice of landing and shipping goods in Native Cochin can no longer be allowed to continue, since the customs officials can exercise no supervision in Native Cochin."

"If there be any objection to the erection of a shed near the Port office, as stated above, I find there is another site, which is the land now used as the coal bunder."

38. This practice has now been ordered to be discontinued.

39. It is stated that, if full particulars are to be given in the import summary, it will become very lengthy; but the Superintendent has been directed to adhere to the instructions herein contained and to pay closer attention to valuation of goods.

40. The reattestation will now be made.

41. These are new weights received in 1894.

42. It is necessary that the office should be furnished with a wrap-reel and ounce-glass for measuring liquor.

43. This difficulty has now been overcome since an Assistant Superintendent has been appointed for the purpose. The First Assistant is placed in charge of this work.

Mr. F. G. Marshall's Inspection Report.

37. As regards the depositing of dutiable and foreign goods in the merchants' godowns, the enclosed papers show that the procedure has received the sanction of the Collector. A perusal of them shows, however, that the concession was granted under the old general pass rules which were revised in 1884. The present rules have no provision similar to that contained in clause 8 of the old rules, and I do not know under what rules or orders the current procedure can be continued. At any rate, these rules do not apply to foreign steamers. If there be serious objections to the site of the present custom-house—I failed to find any—there is no doubt that very good premises can be made, adjoining the present port office, by merely throwing the public road back a few yards; but, everything considered, the present customs premises are most favourably situated, and, by the erection of a few more sheds, can be made to meet the requirements of the port if the present storage capacity is deemed insufficient.

38. One other concession has been granted by the Deputy Collector, and this is of handing the customs port clearance certificates over to the health officer (apothecary) previous to his examination of the crew of the vessel. I know of no orders on this point, but I am aware that it cannot be done in Madras.

39. Only the import summary form is used for the clearance of goods from the custom-house instead of the bill of entry. Here, as at all other ports, I find the description of goods in these documents inadequate and insufficient, not only for the inspecting officer but also for purposes of check in the Collector's office. It is impossible for any one to say under the present system whether goods have been undervalued, because a detailed description of them is not given. Here, as at all other ports, these clearance documents are filled up by the public, even to the rate and amount of duty to be collected, and, from answers to questions I have put to the Superintendents, I am convinced that the valuations of goods receive but little attention at the hands of these officers, the duty being *delegated* to a clerk who leaves the matter to the public. The Superintendent at Cochin knows more about customs work than any other officers on this side whose offices I have inspected, but even he gives way on matters where the point at issue is between himself and some merchants.

40. All the service books require reattestation, and general looking to.

41. The weights want correcting and sealing.

42. The office is not supplied with a wrap-reel, or ounce glasses for measuring liquor.

43. The Superintendent is expected to do night patrols, for which purpose a boat establishment has been sanctioned and a sum of Rs. 7 per mensem for the hire of a boat.

Collector's Remarks.

44. I think it is not right to assume that the present Superintendents are not "really zealous officers". Their mistakes are due to ignorance rather than to dishonesty or sloth. If they are told what to do they will do it.

Mr. F. G. Marshall's Inspection Report.

He tells me plainly that he cannot patrol, for not only has he work all day long from morning till evening, but the services of the establishment are constantly being requisitioned for overtime night work. I found Messrs. Pierce, Leslie & Co. loading up their boats at 2-30 A.M., on Monday morning the 13th instant, without supervision, in defiance of the proviso contained in clause 8 of the General Pass rules. The boat establishment had better be handed over to the Salt department who have a patrolling staff.

44. In conclusion, I beg with due respect to state that in my opinion if a change of Superintendents is made and some really zealous officers are placed in charge of the ports of Cochin, Calicut and Tellicherry, a vast improvement in revenue will take place. These ports are very important ones, especially Cochin, and it will be a mistake to place the late Tuticorin Superintendent in charge of it. He is an old man and quite incapable to carry on the work of this port which, from its position and circumstances, is far more difficult to manage and supervise than Tuticorin. I would recommend European officers for these three ports; a short training in the Madras Custom-house would give them sufficient insight into customs work; efficiency would come with experience.

From F. C. PARSONS, Esq., Acting Collector of Malabar, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 23rd August 1898, Ref. on C. No. 743-B. & G.

I have the honour to reply to paragraph 21 of Board's Proceedings, Mis. No. 2231, dated 31st May 1898.

2. The question at issue is whether goods landed from steamers at Cochin are to be placed in the custom-house or to go direct to the agents' godowns which is the present arrangement.

3. This matter has already been fully considered by the Board who sanctioned the existing arrangement in paragraph 19 of Board's Proceedings, No. 259, dated 13th June 1895, printed in Board's Proceedings, No. 38, dated 27th January 1896. In my opinion, this arrangement has worked very well and should not be altered.

4. Mr. Marshall's statement that "if the Superintendent desires to examine and assess goods for duty he has to walk from one merchant's godown to another to look for them" conveys a wrong impression. The firms who are agents for steamers are Pierce, Leslie & Co. and Aspinwall & Co. Volkart Brothers have been known to bring a steamer to Cochin, but they so rarely do so that they need not be considered. Thus, if the Superintendent desires to examine and assess goods, he only has to go to one of two godowns, one being quarter and the other half a mile from the Customs office.

5. The Government has lost no revenue owing to the existing arrangement, nor is it suggested that any party has made use of it to attempt a fraud.

6. It is impossible to provide sufficient space in Cochin for landing all goods from steamers in Government yards as the following will show:—

On April 16th, 1898, there were five steamers in the roads which brought 113,518 bags of rice to be landed in Cochin. If each bag were put on the ground without another on the top of it and without any space between the bags then 113,518 bags would occupy 681,108 or in round figures seven lakhs of square feet, allowing that each bag is 3 feet by 2 feet.

7. The present Sea Customs yard is not more than sufficient to land goods brought by native craft and dutiable goods. Outside this yard there are three places where free goods might be landed. Firstly, the boat bunder where native craft are hauled up for repairs. It is not absolutely incumbent on Government to provide this space, but to take it away would be a very serious blow to native trade, especially as port dues have just been increased. There is

no other place in Cochin where boats can be repaired. Secondly, a yard leased to Messrs. Grieve & Co. for 15 years at Rs. 400 a year from 1896. The agreement allows of a portion of this yard being taken up at any time by Government, but it would be straining the terms of the agreement to take the whole. Thirdly, the open space near the Port office. This is the only open space between the town and the back-water, and it would be a pity to build on it.

8. The areas of these three spots are—

	SQ. FEET.
Boat bunder, 327 feet by 156 feet	51,012
Grieve's yard, 185 feet by 174 feet	32,190
Near Port office, 297 feet by 66 feet	19 602
Total ...	102,804

It will thus be seen that even if Government take all the space available, it is altogether insufficient for landing the rice mentioned in paragraph 6.

9. It is feasible, if the Board desires it, to arrange to land all dutiable goods at the custom-house. The last foreign steamer from London brought 1,438 packages which would occupy about 40,000 cubic feet. The present godown accommodation and what could be provided are as follows :—

	CUB. FEET.
Five godowns in existence (*vide* paragraph 32 of Mr. Marshall's report	48,594
Treasury room to be converted into a godown, 41′ × 18′ × 13′ ...	9,594
Godown to be built on the northern side of the compound, 95′ × 46′ × 13′	56,810
Godown to be built on the southern side, 64′ × 18′ × 13′ ...	14,976
Total ...	129,974

The construction of the necessary godowns would involve considerable and, as it seems to me, unnecessary expense.

10. Before the Board decide to land all dutiable goods at the customs-house, I would suggest that the Cochin Chamber of Commerce be consulted.

11. A copy of the Sea Customs Superintendent's letter on the subject is enclosed.

From F. W. S. CUFFLEY, Esq., Superintendent of Sea Customs, Cochin, to the Collector of Malabar, dated 21st July 1898, Ref. on C. No. 677 (*a*).

With reference to paragraph 21 of Board's Proceedings (Separate Revenue), Mis. No. 2231, dated 31st May last, forwarded to me with your Endorsement, Ref. on C. No. 743 B. & G., dated 29th ultimo, I beg to report as follows.

In order to raise this port to the level of a well-regulated one, in my opinion, it is first of all highly necessary that *all* goods—and more so *dutiable goods*—should be brought to the *Custom-house* before being passed. If this were done—

(1) the Superintendent would be better able to supervise the work of his subordinates as well as be in a better position to see that the examination of free and dutiable goods is properly conducted as directed by the Board ;

(2) he would be able more frequently to attend to the *examination* of goods in *person* ;

(3) the customs staff here would be concentrated.

At present, there are nearly a dozen jetties in British Cochin, at most of which goods are landed ; and as tally clerks and peons have to be deputed to these, the staff available for work at the customs-house is considerably lessened.

To enable *all* goods to be brought to the customs-house, the following are necessary :—

(1) a customs wharf large enough to accommodate, until such time as they are removed all goods landed and shipped ;

(2) customs godowns large enough to contain all dutiable imports. At present, dutiable goods brought only by *native craft* are landed on the custom-house wharf and stored in the customs godowns. Dutiable goods brought by general pass steamers and foreign steamers, however, are landed at the *agents' jetties* and *stored in their godowns*. The following are the agents in whose godowns the above are stored :—

(i) Messrs. Aspinwall & Co., Agents of the B.I.S.N. Company ;

(ii) Messrs. Pierce, Leslie & Co., Agents of the A.S.N. and Clan Companies.

The above concession was granted to these agents by one of the former Collectors, chiefly on the ground that the present custom-house was not large enough to contain all dutiable imports.

The present customs wharf is about 213 feet long, and, as there is room, may even be extended a little.* This, however, even under existing arrangements, is not large enough ; and were the Board to order *all* goods to be brought to the custom-house, would be *quite inadequate* to the needs of the port.

* By about 65 feet.

The storage capacity of the customs godowns is, as calculated by Mr. Marshall and checked by me, about 48,594 cubic feet. The space available for storing dutiable goods is therefore quite insufficient. A large customs wharf and more godowns for storage are therefore highly necessary not only for present purposes but also to meet future requirements, as this is a growing port, and, with the opening of the Shoranur-Ernaculam Railway, will no doubt become a thriving one. The customs wharf may, as stated above, be extended a little ; but how to increase the storage capacity of the present custom-house is the question difficult of solution. It would be extremely hard to secure land adjoining the custom-house owing to the fact of the latter being bounded on the north by a creek, on the west by a narrow road, on the other side of which there are a number of bazaars, and on the south by *Native* Cochin. It will therefore be difficult to extend the custom-house in any of these directions.

There is a piece † of ground 185 feet (long) by 174 (broad) a little to the north of the present custom-house. This, I am told, belongs to Government, and has been leased to Messrs. Grieve & Co. for a term of years, on the condition that, should the Government require the land at any time, it must be vacated. I beg to suggest that this will make a suitable sitefor a *custom-house*. Adjoining this piece of ground is another ‡ piece. This also belongs to Government, and is at present utilized by the Port officer as a place where disabled boats, etc., come for repairs. If this piece also could be obtained, a large *customs godown* could be built on it, and this, together with other godowns that may be erected on the piece of ground first referred to, would afford, in my opinion, enough of room for the storage of all dutiable imports. This site would possess the following advantages :—

† *Vide* plan.

‡ About 327 feet long and 156 broad.

(1) A large wharf could be erected on it.

(2) A sufficient number of godowns could be built on it.

(3) It would be nearer the mouth of the harbour, and so

(*a*) enable the customs staff to exercise a better supervision over goods imported and exported ;

(*b*) make a custom-house built on it more easy of access to masters of vessels and passengers, and better enable the customs officers to collect duty on baggage imported by the latter, should such be imported.

(4) It would be farther from *Native Cochin* than the present custom-house. This may be urged by some as a reason why the present custom-house should *not* be removed, as nearly all the native merchants reside in *Native* Cochin, and they would, in consequence of a removal of the custom-house, be put to inconvenience.

To this objection, I would reply as follows :—

(*a*) More than half the trade of the port is in the hands of the European merchants, whose place of business is in *British* Cochin.

(*b*) The proximity of native craft to Native Cochin, in my opinion, would facilitate the smuggling of dutiable goods (*e.g.*, liquor from Mahé) into Native Cochin. The farther the native crafts are anchored from Native Cochin the better, in my opinion, will it be for the Government revenue.

(5) It would be half-way between the godowns of the European and native merchants, and, should the Board decide that *all* goods must be brought to the custom-house, the European firms, in whose hands more than half of the trade is, would not find it difficult to take their goods to and from the custom-house.

(6) The objections that were raised by one of the former Collectors to a wharf being built on the piece of ground near the *Port office* § on the score of the water at this part being "choppy" would be untenable in respect to this spot.

§ *Vide* plan.

If the Board think that a new custom-house is unnecessary, I would beg permission to make an alternative suggestion, viz., to let the present custom-house remain where it is, but, as its storage capacity is insufficient, to build a large customs-shed on one of the two spots above suggested by me. If the custom-house is to remain where it is, in my opinion, *one* of these two spots would be more suitable for the erection of a shed than the spot near the Port office,

as the former would be much nearer to the custom-house. A few more sheds also could be erected on the present customs premises to meet all possible requirements. As regards the present customs premises *alone* affording room for the storage of all dutiable goods, I am *very doubtful*. Even if more godowns could be erected on it, the storage space would still, in my opinion, be insufficient.

Pending the receipt of the Board's order on the above matter, I beg to make the following suggestions :—

(*a*) that *dutiable* goods be stored, as now, in the agents' godowns, but that they (*i.e.*, agents) be requested to set apart *separate godowns* for the storage of *such goods* ;

(*b*) that these godowns be kept under double lock and key, one key to be kept by the Superintendent and the other by the agents ;

(*c*) that goods to be stored in, or removed from, these godowns be so stored or removed—

(1) only during *office hours*, and

(2) in the *presence* of a *customs officer* ;

(*d*) that such goods unavoidably landed *after office hours* be kept under customs watch until removal into the godowns ;

(*e*) that no goods be removed from the godowns without the Superintendent's "pass" order being given on the duplicate bill of entry ;

(*f*) that a register be kept by the customs clerks on duty to show all goods removed into and taken from the godowns.

2. *Customs tally in respect of imports.*—All goods landed from (1) foreign vessels, (2) coasters (other than general pass coasters), and (3) native crafts are tallied, as they are landed with the *boat-notes* given by the ships' officers. In the case of *general pass steamers*, however, the necessary boat-notes are not presented to the customs clerks at this port, and consequently the requisite tally cannot be made by them. From the Madras Collector's letter, embodied in Board's Proceedings (Separate Revenue), Mis. No. 1631, dated 26th April 1898, and communicated to this office with your Endorsement, dated 27th May 1898, it will be seen that at Madras boat-notes are given for *all* cargo brought by the *above steamers*. The boat-notes for *dutible* goods are separate from those given for free goods. The latter are taken charge of by the Harbour Trust tally clerks and by the agents' dubashes who make the necessary tally. The former are given to the customs clerks, who tally the goods and see that they are taken into the custom-house. I have already communicated a copy of the above Board's Proceedings to the firms for information, with the request that they will, in future, see that the separate boat-notes are given for dutiable goods and that these are given to the customs tally clerks. As regards the tally of *free* cargo, rule No. 20 of General Pass Rules provides for this being done ; but as this has *never* been done here before, *I request your orders* on the point. In my opinion, it would be good to do it.

3. *Landing at this port of goods manifested for this port.*—All goods brought by *native craft* and manifested for this port are landed at the customs wharf and tallied. These are, *afterwards*, if necessary, taken to jetties in Native Cochin and landed there. Goods brought by (1) foreign vessels, and (2) coasting steamers (including general pass steamers) are, as a rule, landed at the Agents' jetties and stored in their godowns until duly cleared, after which, if necessary, they are taken to Native Cochin. In this connection, I would submit that in the case of all cargo which has once already been landed in the agents' godowns, a second landing at the customs wharf is unnecessary and will, if enforced, cause unnecessary delay and inconvenience to the consignees. I would therefore suggest that, in the case of such goods, a "pass", as given in the margin, be given to the importer by the customs tally clerk present at the jetties. On this being presented at the customs wharf, the cargo will be allowed to proceed to Native Cochin, *without* a second landing and examination. Cargo boats carrying goods for Native Cochin must therefore, *in every case*, touch at the customs wharf. It may sometimes happen, however, that owners of cargo boats, not in possession of the pass above referred to, may, in view of escaping examination at the customs wharf, evade the vigilance of the customs staff, and take their goods *direct* to Native Cochin. In order to prevent this, I would suggest that the Port officer be instructed to warn all owners of cargo boats that when carrying cargo, if they fail to touch at the customs wharf *on any pretext whatever*, they will be liable to a penalty. In my opinion, this will serve to extinguish any desires they may have to evade touching at the customs wharf.

Customs Pass.

(200) (bags) of rice under mark (———) were landed in Messrs. ———— godowns and duly examined, and are now removed to Native Cochin.

Date. Tally clerk.

4. *Customs tally in respect of exports.*—No tally in respect of exports takes place at this port, and I would *request your orders* on the point. In my opinion, customs tally, as in the case of imports, is very necessary.

5. *Goods shipped from jetties in Native Cochin.*—One of the former Deputy Collectors of Cochin ordered that vessels carrying rice, kerosine-oil and empty casks may, after inspection,

proceed to Native Cochin waters and *there unload*. This is referred to in paragraph 34 of Mr. Marshall's report, and the Board has, in my opinion, very properly ordered this to be discontinued. The same officer granted also another concession which does not seem to have been brought to Mr. Marshall's notice, viz., that, subject to certain restrictions, "vessels in ballast may proceed to Native Cochin and *there load*". In my opinion, this also is very improper and should be discontinued, as all goods should be landed and shipped under *customs supervision*, and this cannot be done if the goods are shipped from *Native* Cochin. I therefore *request your orders* also on this point.

6. *Customs arrangements in Native Cochin referred to in paragraphs 24 and 25 of the Board's Proceedings.*—As the outcome of the correspondence carried on between the Collector of Malabar and British Resident, the former was informed that "the Durbar had no objection to adopt the first of the two alternative proposals made by the Collector, viz., that goods landed *direct* at Cochin from vessels anchored off Narakal or Mallipuram may, for the purposes of customs duty and trade statistics, be treated in the same way as if they had been landed from vessels *in* the *Cochin* roads". According to the wording of the Dewan's communication it would appear that goods may be landed either in *British* or *Native* Cochin. But, on enquiries made by me, I learn that no goods have been *landed* during the present monsoon at either of the above Sircar ports, but are brought *direct* to *British* Cochin, where import duties are levied in obedience to your Endorsement No. 726/S.C., dated 7th December 1897, on letter from the British Resident of Cochin, No. 3622, dated 28th November 1897. The extracts from the cargo book are filed in this office by the agents and all documents relating to imports, received by post from other ports, are sent here by the Sircar Customs Superintendent. Accompanying these goods from Sircar ports come boat-notes which are signed by the *ships' officers*. G.O., No. 357, Revenue, dated 6th May 1889, is merely to the effect that *boat-notes should be taken with the goods*. From the records, it would appear that they (*i.e.*, boat-notes) should be signed by the Sircar Superintendent. This, however, is not done by him. This is probably due to the fact that the boats come direct to British Cochin without touching at the Sircar ports. This being so, I doubt whether it would be possible for him to sign boat-notes. Sometimes, however, boat-notes, with the remark "in ballast" and signed by *him* are received here.

As regards exports to the Sircar ports, boat-notes (in duplicate) are filed here by the exporters. On production of these at the Sircar ports, the Customs Superintendent there passes the shipping bills put in. I am, however, informed that the goods do not *touch* at the Sircar ports, but are taken straight to the vessels. In this connection, I beg to state that I have lately received a communication from you directing me to report on the advisability of issuing *shipping bills direct* from this office instead of boat-notes, as suggested by the Chamber of Commerce. I have addressed the Mallipuram Superintendent on the matter to ascertain his views, and, on hearing from him, I shall submit my report shortly.

As regards smuggling of dutiable goods, I learn that facilities exist for doing so. The staff being a small one, it is not possible to keep a strict watch along the coast. It is possible, therefore, for dutiable goods (*e.g.*, liquor from Mahé) to be smuggled into the place. It would be well therefore to request the Sircar authorities to guard the coast more carefully.

Paragraph 29 of the Board's Proceedings.—Although the employment of the two Assistant Superintendents had been sanctioned in Board's Proceedings, Press No. 437, dated 8th October 1897, they had not joined their appointments at the time of Mr. Marshall's inspection of this port.

In view to throwing light on the several points referred to above, I am also submitting a plan of this port, separately.

Imports from Foreign countries and coastwise into the port of Cochin during the year 1897-98.

Articles.		From Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		Rs.
Apparel (including drapery, haberdashery, millinery, uniforms, accoutrements but excluding hosiery).	Val.	..	4,234	..	23,540	..	27,774
Boots and shoes	Pairs.	8	27	859	2,160	867	2,187
Books and printed matter	Cwt.	25	2,223	40	3,804	65	6,027
Building and Engineering materials	Val	..	33,918	..	73,109	..	1,07,027
Cabinetware and furniture	,,	..	2,857	..	2,286	..	5,143
Candles	Lb.	2,528	658	9,353	3,278	11,881	3,936
Carriages and carts (excluding railway carriages) and parts thereof	Val.	..	3,478	..	1,936	..	5,414
Chemicals	,,	..	544	..	16,998	..	17,542
Chinese and Japanese ware	,,	..	..	..	2,346	..	2,346
Clocks and watches	No.	..	..	322	1,153	322	1,153
Coal	Tons.	..	..	269	2,480	269	2,480
Coffee	Cwt.	23	1,575	119	4,760	142	6,335
Coir—							
Unmanufactured	,,	..	..	2,743	9,583	2,743	9,583
Manufactures (excluding rope)	,,	..	..	2,565	16,527	2,565	16,527
Cotton—							
Raw	Cwt.	..	..	15,677	3,65,500	15,677	3,65,500
Twist and yarn	Lb.	57,288	33,325	575,380	2,16,561	632,668	2,49,886
Manufactures—							
Piece-goods—							
Grey (unbleached)	Yds.	370,925	62,366	2,143,561	2,76,106	2,514,486	3,38,472
White (bleached)	,,	225,626	30,233	658,811	1,18,595	884,437	1,48,828
Coloured, printed or dyed	,,	..	..	172,495	35,458	172,495	35,458
Other sorts	Val.	..	..	..	6,168	..	6,168
Drugs, medicines and narcotics (excluding chemicals)—							
Drugs and medicines	Val.	..	10,943	..	98,099	..	1,09,042
Opium	Cwt.	lb. 2	34	35	35,200	35	35,234
Tobacco—							
Unmanufactured	Lb.	426,813	46,468	24,602	4,103	451,415	50,571
Manufactured	,,	290	615	7,468	3,012	7,758	3,627
Dyeing and tanning materials	Val.	..	68	..	2,973	..	3,041
Earthenware and porcelain (excluding earthenware piping)	,,	..	35,103	..	25,636	..	60,739
Fodder, bran and cattle-food (including hay and straw and oil-cake)	Cwt.	33	99	574	1,514	607	1,613
Fruits and vegetables	Val.	..	15	..	2,78,494	..	2,78,507
Glass and glassware	,,	..	3,124	..	24,520	..	27,644
Grain and pulse—							
Barley	Cwt.	..	..	4	22	4	22
Grain	,,	..	..	5,296	17,980	5,296	17,980
Jawar and bajra	,,	..	..	187	1,146	187	1,146
Pulse	,,	..	..	15,310	83 715	15,310	83,715
Rice in the husk	,,	..	..	692,564	21,00,681	692,564	21,00,681
Rice not in the husk	,,	..	..	454,472	20,12,528	454,472	20,12,528

Imports from Foreign countries and coastwise into the port of Cochin during the year 1897-98—*cont.*

Articles.		From Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		Rs.
Grain and pulse—*cont.*							
Wheat	Cwt.	..	..	9,696	68,349	9,696	68,349
,, flour	Lb.	..	..	81,396	6,136	81,396	6,136
Other sorts	Cwt.	..	..	12,439	61,779	12,439	61,779
Gums and resins	,,	..	..	1,517	14,025	1,517	14,025
Hardware and cutlery	Val.	..	26,204	..	60,985	..	87,189
Hemp—							
Raw	Cwt.	..	..	283	3,403	283	3,403
Hides and skins	,,	..	..	10	1,041	10	1,041
Instruments, apparatus and appliances and parts thereof	Val.	..	4,939	..	425	..	5,364
Jewellery and plate of gold and silver	,,	..	50	..	13,150	..	13,200
Jute—							
Manufactures	Val.	..	..	..	20,438	..	20,438
Lac	Cwt.	..	..	185	6,823	185	6,823
Liquors—							
Ale, beer and porter	Gal.	300	783	1,745	4,395	2,045	5,178
Cider and other fermented liquors	,,	6	36	3	18	9	54
Spirit	,,	2,507	15,868	2,963	23,799	5,470	39,667
Wines	,,	704	3,219	574	4,480	1,278	7,699
Machinery and millwork—							
Steam-engines and parts—	Val.	..	43,565	..	6,299	..	49,864
Other sorts	,,	..	2,728	..	33,499	..	36,227
Other sorts of machinery	Tons.	160	15,878	10	600	170	16,478
Manures	Val.	..	9,200	..	6,897	..	16,097
Matches	Cwt	36	4,957	268	10,192	304	15,149
Metals—		254	11,701	1,034	45,848	1,288	57,549
Brass	,,	6,794	70,743	12,385	74,864	19,179	1,45,607
Copper	,,	761	11,084	208	2,117	969	13,201
Iron	,,	..	..	152	247	152	247
Lead	Lb.	11,901	71,618	410	3,768	12,311	75,386
Quicksilver	Cwt.	..	..	93	5,856	93	5,856
Steel	,,	171	2,987	348	6,979	519	9,966
Tin	,,	1	39	373	9,002	374	9,041
Zinc or spelter	,,						
Metals, unenumerated							
Oils—							
Mineral—	Gals.	400	200	799,251	3,61,553	799,651	3,61,753
Kerosine	,,	57	129	1,350	1 750	1,407	1,879
Other kinds	,,	8	111	16,372	19,960	16,380	20,071
Other sorts of oil	Val.	..	871	..	8,440	..	9,311
Paints and colours, including painters' materials	,,	..	2,675	..	40,592	..	43,267
Paper and pasteboard	,,	..	544	..	10,116	..	10,660
Perfumery		..	..				

Imports from Foreign countries and coastwise into the port of Cochin during the year 1897-98—*cont.*

Articles.		From Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		Rs.
Pitch, tar and dammer	Cwt.	53	294	625	2,240	678	2,534
Provisions	Val.	..	21,334	..	70,476	..	91,810
Salt	Tons.	Cwt. 11	211	120	11,418	120	11,629
Seeds	Cwt.	32	3,438	23,229	1,93,677	23,261	1,97,115
Silk—							
Manufactures—							
Piece-goods	Yds.	6	16	4,354	5,167	4,360	5,183
Soap	Cwt.	100	1,405	581	6,867	681	8,272
Spices	Lb.	44,839	2,362	444,631	51,957	489,470	54,319
Stationery (excluding paper)	Val.	..	1,302	..	15,883	..	17,185
Stone and marble	Cwt.	..	..	7,691	2,707	7,691	2,707
Sugar, refined, etc.	,,	1	17	11,631	1,38,184	11,632	1,38,201
Do. unrefined	,,	..	..	612	5,271	612	5,271
Toys and requisites for games	Val.	..	712	..	2,059	..	2,771
Umbrellas	No.	1,151	900	27,474	32,038	28,625	32,938
Wood—							
Teak	Cub. Tons.	..	..	69	5,095	69	5,095
Other timber	,,	..	..	439	14,135	439	14,135
Firewood	Tons.	..	..	1	5	1	5
Ornamental	Val.	..	..	..	1,655	..	1,655
Manufactures	,,	..	241	..	1,75,290	..	1,75,531
Wool—							
Manufactures	Val.	..	1,458	..	30,406	..	31,864
Other articles	,,	..	1,892	..	12,264	..	14,156
	Total	..	6,07,618	..	75,86,590	..	81,94,208

Exports to Foreign countries and coastwise from the port of Cochin during the year 1897-98.

Articles.		To Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs		Rs.		Rs.
Apparel	Val.	..	5,080	..	25,159	..	30,239
Building and Engineering materials	,,	..	850	..	3,045	..	3,895
Cabinetware and furniture	,,	..	2,650	..	7,939	..	10,589
Coffee	Cwt.	417	44,086	480	51,177	897	95,263
Coir—							
Unmanufactured	Cwt.	9,908	87,579	20,358	1,23,391	30,266	2,10,970
Manufactures (excluding rope)	,,	236,800	23,65,970	129,369	10,45,995	366,169	34,11,965
Cordage and rope of vegetable fibre	,,	3,176	34,636	66,653	4,27,917	69,829	4,62,553
Cotton—							
Twist and yarn	Lb.	20,000	7,920	1,238,242	4,99,524	1,258,242	5,07,444
Piece-goods	Yds.	..	..	29,680	5,522	29,680	5,522
Drugs, medicines and narcotics (excluding chemicals)—							
Drugs and medicines	Val.	..	46,124	..	62,071	..	1,08,195
Tobacco, unmanufactured and manufactured	Lb.	220	210	12,146	1,481	12,366	1,691
Dyeing and tanning materials	Cwt.	1,467	8,776	4,105	22,444	5,572	31,220
Fodder, bran and cattle-food—							
Oil-cake	Cwt.	27,133	87,105	116,145	2,47,187	143,278	3,34,292
Fruits and vegetables—							
Cocoanuts	No.	300	10	3,105,475	90,524	3,105,775	90,534
Do. kernel or copra	Cwt.	3,308	36,810	8,153	91,989	11,461	1,28,799
Other sorts	Val.	..	..	..	2,769	..	2,769
Grain and pulse—							
Rice in the husk	Cwt.	..	..	56,572	1,93,339	56,572	1,93,339
,, not in the husk	,,	663	4,490	46,251	2,32,858	46,914	2,37,348
Other sorts	,,	157	915	10,408	34,977	10,565	35,892
Hides and skins	,,	38	50	206	7,167	206	7,217
Ivory, manufactured and unmanufactured	Val.	..	..	..	4,591	..	4,591
Jewellery and plate of gold and silver	,,	..	..	..	6,500	..	6,500
Jute—					47,927	..	47,927
Manufactures	Val.	..	..	..	20,400	358	20,500
Manures	Tons.	2	100	356	7,758	..	7,758
Matches	Val.	..	..	..	1,62,661	1,872,246	1,76,421
Mats and matting	Sq. yds.	21,835	13,760	1,850,411	4,597	247	4,867
Metals	Cwt.	33	270	214	..	6,291	1,33,709
Oils—							
Essential	Gal.	6,291	1,33,709	..	32,75,480	3,961,818	45,74,578
Cocoanut	,,	1,003,932	12,99,098	2,957,886	1,07,802	120,973	1,07,802
Other sorts	,,	..	..	120,973	116	..	7,293
Paints and colours	Val.	..	7,177	..	..	..	..
Provisions—					17,154	49,098	23,685
Fishmaws and shark fins	Lb.	8,974	6,531	40,124	2,51,959	2,003,750	2,69,170
Fish, dry, unsalted	,,	268,212	17,211	1,735,538			

Exports to Foreign countries and coastwise from the port of Cochin during the year 1897-98—*cont.*

Articles.		To Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		Rs.
Provisions—*cont.*							
Fish, dry, salted	Lb.	1,192,100	1,07,083	20,384	2,168	1,212,484	1,09,251
Other sorts	Val.	..	670	..	26,839	..	27,509
Seeds	Cwt.	..	..	2,175	15,913	2,175	15,913
Ships—							
Parts of	Val.	..	190	..	10,502	..	10,692
Spices—							
Ginger	Lb.	1,181,097	2,06,446	693,640	1,11,061	1,874,737	3,17,507
Pepper	,,	755,458	1,36,155	968,011	1,80,394	1,723,469	3,16,549
Other sorts	,,	..	..	91,053	11,399	91,053	11,399
Sugar	Cwt.	lb. 10	2	971	11,864	971	11,866
Tea	Lb.	1,634,967	11,29,000	192,305	96,329	1,827,272	12,25,329
Wood—							
Teak	Cub. tons	27	2,540	2,084	1,02,486	2,111	1,05,026
Other timber	,,	45	2,520	2,093	68,623	2,138	71,143
Manufactures of wood	Val.	..	43,551	..	80,770	..	1,24,321
Other articles	,,	..	5,083	..	78,219	..	83,302
	Total ..	..	58,44,357	..	78,79,987	..	1,37,24,344

Imports to, and exports from, Cochin of private merchandise in the three years from 1895-96 to 1897-98.

	1895-96.	1896-97.	1897-98.
	Rs.	Rs.	Rs.
Imports—			
From Foreign countries	5,46,522	4,80,876	6,07,618
Coastwise	96,51,074	63,98,364	75,86,590
Total ..	1,01,97,596	68,79,240	81,94,208
Exports—			
To Foreign countries	70,91,831	53,74,448	58,44,357
Coastwise	90,61,984	80,00,559	78,79,987
Total ..	1,61,53,815	1,33,75,007	1,37,24,344

Order—Mis. No. 536, Revenue, dated 6th February 1899.

The Government agrees with the Board of Revenue that the existing arrangements at the port of Cochin are unsatisfactory and likely to lead to loss of revenue, and that it is necessary to provide additional accommodation. Orders will be issued in the Public Works Department to the Superintending Engineer to meet the Commissioner of Salt, Abkári and Customs Revenue at Cochin, and to discuss with him what is needed to remedy the defects.

2. The attention of the Resident in Travancore and Cochin will be drawn in the Political Department to paragraph 6 of the Board's Proceedings with the request that he will favour the Government with a report on the subject.

(True Extract.)

(Signed) G. S. FORBES,
Secretary to Government.

To the Board of Revenue (Separate Revenue),
,, the Political Department, with paragraph 6 of Board's Proceedings and paragraph 35 of Mr. Marshall's report.
,, the Public Works Department.

Ex. J. Moghimadoss.

10 Copies.

NOTES CONNECTED WITH G.O., No. 536, REVENUE, DATED 6TH FEBRUARY 1899.

Proceedings of the Board of Revenue (Separate Revenue), dated 25th November 1898, Mis. No. 4682.

To Secretary—

Owing to insufficient accommodation at the port of Cochin, two firms—Messrs. Aspinwall & Co. and Messrs. Pierce, Leslie & Co.—have been allowed to land their goods and convey them direct into their own godowns without passing them through the custom-house, duty being paid when the goods are cleared. As the godowns are from one-quarter to one-half of a mile from the custom-house, the Superintendent is unable sufficiently to examine the packages, and the goods are practically, in the opinion of Mr. Marshall, who was placed on special duty to visit the various ports of the Presidency, left to be assessed by the public. The Collector of Malabar, on the other hand, thinks that the existing arrangement has worked well; that Government has lost no revenue; that it is impossible to provide sufficient space in Government yards for all goods landed from steamers; and that the construction of the necessary godowns would involve considerable, and, in his opinion, unnecessary expense. He would therefore let matters alone.

This is an extremely lax arrangement.

G. S. FORBES.

How does he know that?

A. T. A[RUNDEL].

2. The Board of Revenue is unwilling to accept this recommendation and desires that at least all dutiable goods should be brought to the custom-house. For this purpose the construction of an additional wharf and goods sheds are necessary; and the local customs officer has stated that space can be found. The Cochin Chamber of Commerce, which was consulted on the subject, approves of the proposal. The Board therefore inquires whether the Government is prepared to incur the cost of providing the necessary accommodation, and in that event suggests that orders may be issued to the Superintending Engineer to meet the Commissioner at Cochin and discuss the question.

3. It is submitted that until it is definitely stated what accommodation is needed and what the cost of providing it will be, it is premature to answer the Board's query. But there is no objection to the issue of orders in the Public Works Department to the Superintending Engineer as suggested.

G.S.F.

4. In this connection the Board refers to the trade convention with the Cochin Darbar, by which this Government undertook to make up the difference between the customs duty at British rates realised by the Darbar and Rs. 1,10,500, and apprehends that it (the Darbar) has small necessity for concerning itself about strict customs administration. It accordingly suggests that the Resident may be asked to take the

subject into his full and early consideration. But it is submitted that before causing an enquiry of this kind to be made into the Customs administration of a Native State, some tangible grounds for it must be urged. But the only information furnished is that the Customs staff employed by the Darbar is inadequate; that it is not known what amount of duty and at what rate is levied on foreign goods; that the order to furnish the British Customs officer with certain boat notes has not been carried out; and that facilities for smuggling exist. It is thought that the Board may be asked to submit a memorandum concisely and more definitely setting forth the grounds on which the enquiry is urged.

British interests are plainly in danger if the Resident does not keep an eye on the working of the Customs administration of the State.

G.S.F.

This is ample evidence if any were needed.

G.S.F.

V.K.R.
6-1-99.

To the Honourable Member—

It is a primary duty of a Resident to see that British interests are protected and as the Board suggests the Resident should be instructed to report on the subject.

A.T.A.

A. E. H[AVELOCK].

The additional accommodation recommended by the Board of Revenue to be provided at the port of Cochin (British) seems certainly required, and the Commissioner and Superintending Engineer should meet and discuss what is needed and estimate the cost and report.

Obviously. The present system is a poor makeshift and must inevitably cause leakage of revenue.

A.T.A.
10-1-99.

A.E.H.
3-2-99.

G. S. FORBES.
7-1-99.

Demi-official from the Hon'ble Mr. J. THOMSON, to the Hon'ble Mr. G. S. FORBES, dated 10th January 1899.

Please see paragraph 8 of Board's Proceedings, Mis. No. 4682, dated 25th November 1898. I propose starting for the West Coast early next week, and shall be much obliged if you can let me have early orders on the points therein raised regarding Cochin Custom-house, and will instruct the Superintending Engineer or his subordinate to meet me if you concur as to the advisability of our consulting on the spot in regard to the extent of building necessary and the site on which it is to be constructed.

To Secretary—

Please see draft below. It has to be sent to the Public Works and Political Departments for counter-initials.

2. In his demi-official of the 10th instant, Mr. Thomson requests that, if Government approves of his proposals, the Superintending Engineer or his subordinate may be instructed to meet him at Cochin next week. May the demi-official be forwarded to the Public Works department with the file for taking immediate action (demi-officially) pending issue of formal orders?

V.K.R.
12-1-99.

Yes: and I shall examine the draft afterwards.

G.S.F.
12-1-99.

To the Public Works Department u.o.

PUBLIC WORKS DEPARTMENT.

The Executive Engineer, West Coast division, at Calicut was wired to last night to meet the Salt Commissioner at Cochin.

This file only reached this office yesterday.

R.W.L.

A. S. RUSSELL.
17-1-99.

Telephonic message from the Assistant Secretary, Board of Revenue (Separate Revenue), to the Secretary to Government, Revenue Department, dated 17th January 1899.

Board's Proceedings, Mis. No. 4682, dated 25th November 1898. Please state whether instructions have been issued to the Superintending Engineer to meet the Commissioner at Cochin.

Telephonic message from the Under Secretary, Revenue Department, to the Secretary, Public Works Department, dated 17th January 1899.

Please see Revenue C. No. 8329 of 1898 sent unofficially on 12th January 1899, and please say whether instructions have been issued to the Superintending Engineer to meet the Salt Commissioner at Cochin.

Telephonic message from the Under Secretary, Public Works Department, to the Under Secretary, Revenue Department, dated 17th January 1899.

An urgent telegram was sent last night to the Executive Engineer, West Coast division, at Calicut to meet the Salt Commissioner at Cochin. The file in question only reached this office yesterday.

Telephonic message from the Under Secretary to Government, Revenue Department, to the Secretary, Board of Revenue (Separate Revenue).

An urgent telegram was sent last night to the Executive Engineer, West Coast division, at Calicut, to meet the Salt Commissioner at Cochin.

REVENUE DEPARTMENT.

To Secretary—

The Commissioner was informed by telephone yesterday that the Executive Engineer, West Coast division, had been directed to meet him at Cochin. The draft below has to be passed by the Secretary and sent to the Political department for acceptance.

G.A.V.
18-1-99.

V.K.R.
18-1-99.

Yes.

G.S.F.
19-1-99.

To the Political Department u.o.

POLITICAL DEPARTMENT.

To his Excellency the Governor for orders.

G. STOKES.
21-1-99.

To Chief Secretary—

His Excellency the Governor has passed the draft below. It is submitted that the file may be now returned to Revenue.

V.S.M.
4-2-99.

C.M.S.
4-2-99.

G.S.
4-2-99.

To the Revenue Department u.o.

REVENUE DEPARTMENT.

To Secretary—

May the order now issue ?

G.A.V.
6-2-99.

V.K.R.
6-2-99.

Issue.

G.S.F.
6-2-99.

[Issued as G.O., No. 536, Revenue, dated 6th February 1899.]

Government {1899} of Madras.

REVENUE.

MISCELLANEOUS.

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

G.O., Mis. No. 536, 6th February 1899.

FEBRUARY.

Existing arrangements at the Port of Cochin

Agreeing with the Board of Revenue in considering that the — are unsatisfactory and that it is necessary to provide additional — commodation.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4682, dated 25th November 1898:—

Read—letter from F. C. PARSONS, Esq., I.C.S., Acting Collector of Malabar, dated 23rd August 1898, Ref. on C. No. 743-B. & G. of 1898, reporting on certain arrangements at the Cochin custom-house, after personal inspection as directed in paragraph 21 of Board's Proceedings, No. 2251, dated 31st May 1898; and Board Reference thereon, No. 753, dated 5th September 1898, requesting the Collector of Malabar to consult the Cochin Chamber of Commerce regarding the taking of all foreign goods into the custom-house.

Read—also letter from the same officer, dated 9th October 1898, Ref. on C. No. 743-B. & G. of 1898, submitting the Chamber's reply.

Resolution—Mis. No. 4682, dated 25th November 1898.

The Board finds it necessary to take the orders of Government on the customs arrangements at the port of Cochin.

2. These have been peculiar from before the consolidation of the Sea Customs laws, and, instead of being brought into harmony with the law, have been allowed a development of their own. In 1865 the Collector of Malabar reported, for Cochin especially, that as the merchants there had gone to expense in providing wharves and warehouses, they should not be required to bring their goods to the custom-house prior to shipment, enforcing his argument by the absence of custom-house accommodation and insufficient establishments. The Board permitted continuance of the practice, "provided due precautions were taken to prevent injury to the customs revenue." Going a large step farther in February 1883 the Collector permitted Messrs. Aspinwall & Co., Agents of the B.I.S.N. Company, to land dutiable goods into their own godowns instead of into the custom-house, on their giving an undertaking under rule 8 of the Revised Coasting Steamer Rules, and in March 1887 the same concession was granted to Messrs. Pierce, Leslie & Co., Agents for the A.S.N. Company. These two firms are, it may be said, the only firms concerned largely with the shipping trade of the port. The arrangements made persisted, though any warrant for them disappeared with the revised rules of 1889 (Board's Proceedings, No. 116 of 18th March 1889), while these

R.B.P. No. 6351 of 9th October 1865.

rules never applied to foreign steamers; and when in 1895–96 the Board was considering the reorganization of the customs establishments, the Collector could only propose * additions to the establishment, and did not think it advisable to extend the custom-house accommodation because of its inconvenient situation with reference to the business premises of the chief European merchants, and the want of space in its neighbourhood, while no other satisfactory site was available.

* Board's Proceedings (Separate Revenue), No. 259 of 13th June 1895, paragraph 19, printed in Board's Proceedings (Separate Revenue), No. 38 of 27th January 1896.

3. Consequent on G.O., No. 776, Revenue, of 28th November 1895, intermediary to the final orders on the reorganization, Assistant Commissioner Mr. Marshall was deputed to visit out-ports. His report on Cochin is annexed; a perusal of the whole of it is requested. A proper condition of things could hardly be expected with a custom-house dispersed over merchants' godowns and wharves, and dependent for accurate and honest working on the payers of cutsoms charges, on tally clerks and peons.

4. Mr. Marshall's report was communicated to the Collector, and his notes thereon are marginally entered. There was small room for satisfactory explanation; and on what was given, the Board directed the Collector to visit the port, make full enquiries and submit proposals calculated to bring the place under proper regulation. A trained Customs Superintendent was appointed and a report required from him also.

5. These reports † are herewith submitted. The Collector continues to find insuperable difficulties in the matter of adequate accommodation from want of space and the large expenditure that would be necessary on buildings; and does not consider that Government is losing revenue by current arrangements. The Sea Customs Superintendent makes various suggestions for obtaining a proper site, and, in requesting orders on various points, shows clearly how very unsatisfactory and ill-regulated the administration continues to be from want of proper premises, from the expedients that have been adopted, and from the customs conventions between this Government and the Native State.

† From Collector, dated 23rd August 1898. From Sea Customs Superintendent (to Collector), dated 21st July 1898.

6. This last matter does not appear to have received proper consideration hitherto. Under the Interportal Convention, Cochin has adopted the British Indian tariff and rates of import duty on all foreign goods imported; foreign goods which have already paid import duty to British India are free on further transport to Cochin; and Cochin has adopted the British Indian tariff and rates of export duty on articles exported to foreign countries—pepper excepted; while the British Government makes good to the Cochin State any difference between the realizations at Cochin State custom-houses and Rs. 1,10,500 guaranteed. The Cochin estimate of customs collections by them is Rs. 5,000 per annum more or less; it is manifest that there is small necessity for the State to concern itself about strict customs administration, and as matter of fact the Board fears that it fails to do so. The conduct of matters concerning imports through Mallipuram and Narakal-Cochin ports, five miles north of British Cochin—into British Cochin, and the indifference as to interference by our officers with imports for Native Cochin direct, which may be gathered from the Sea Customs Superintendent's report, indicate a necessity for thorough enquiry and orders, for, between inefficient arrangements under both Governments, the British Government must be sustaining loss. Recent revelations regarding the importation of opium show the Native State to be far from alive to its own interests, and to be compromising British Indian revenue thereby. The Board ventures to suggest that this part of the subject should receive the full and early attention of the Resident.

7. On the Collector's last report he was requested to consult the Cochin Chamber of Commerce on the question of making arrangements to have all dutiable goods landed at the custom-house. The Chamber has replied that it unanimously approves of the proposal.

8. The Board's purpose in these Proceedings is to learn whether Government is prepared to undertake the cost of the necessary accommodation. It appears to the Board that this cannot be longer avoided. If Government concur, the Board would request orders in the Public Works Department for the Superintending Engineer to meet the Commissioner at Cochin and consider what extent of building is necessary and what site should be selected. The local officers do not appear to understand that non-dutiable goods, on import, do not require to be provided with storage room by Government. In respect of exports also there is similarly no necessity, and with regard to them it may be found advisable to continue to permit shipping from the private wharves under proper supervision. With a slender export tariff and with exports mainly of cotton twist and yarn, coir, oil, fish, spices and tea, there is no necessity for dragging these to the custom-house before embarkation if reliable statistics can be ensured otherwise. It is possible therefore that the necessary expenditure may not be heavy, but on this point the Board cannot at present venture any opinion.

9. A detailed statement of last year's exports and imports and of the total trade of the port for three years is enclosed.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with enclosures (three letters, three statements and a map).

Copy to the Collector of Malabar.

ENCLOSURES.

Extract from the report of inspection of the Cannanore, Calicut and Cochin Customs offices by Mr. F. G. Marshall, Assistant Commissioner on Special Duty.

* * * * *

Collector's Remarks.

Cochin.

31. (*a*) The earliest order which I have been able to trace granting the concession to the merchants at Cochin is Board's Proceedings, No. 6351, dated 9th October 1865. That concession is still continued. In the case of dutiable goods landed from foreign vessels, deposits on account of duty are invariably received before goods are allowed to be taken from the jetties into the agents' godowns on condition that they are to remain there intact until a bill of entry is filed.

With the establishment recently sanctioned, the Superintendent should, I think, be able to exercise the necessary supervision over the landing and shipping of goods at the private etties.

(*b*) With regard to the maintenance of the register of packages examined, the Superintendent reports:—

"As the goods are thus landed at the Steamer Agents' godowns which are a little far away from the custom-house, it was difficult for me, as Mr. Marshall says, to carry

Mr. F. G. Marshall's Inspection Report.

31. The most curious feature, one of many, of this port is that foreign goods landed by steamers are not placed in the custom-house nor even in charge of the customs authorities. All packages landed from any steamer, general pass or foreign (there is a fair number of the latter in the season), go direct to the agents' godowns; so if the Superintendent desires to examine and assess them for duty, he has to walk from one merchant's godown to another to look for them. These godowns are from one-quarter to one-half of a mile distant from the custom-house; it is therefore for the Board to decide as to the legality of the procedure regarding the custody of goods as well as the likelihood of a Superintendent, who has all shipping documents to pass, and miscellaneous work of all kinds to get through, to patrol at night, etc., going round to these different godowns to examine goods. The Superintendent says plainly that he seldom does this important duty which is entrusted to a clerk. The register of packages examined contains no entries regarding dutiable goods; so the

Collector's Remarks.

Mr. F. G. Marshall's Inspection

He tells me plainly that he can
not only has he work all day lon
ing till evening, but the services
lishment are constantly being r
for overtime night work. I fou
Pierce, Leslie & Co. loading d
boats at 2-30 A.M., on Monday m
13th instant, without supervision, i
of the proviso contained in clause
General Pass rules. The boat esta
had better be handed over to the Sa
ment who have a patrolling staff.

44. I think it is not right to assume that the present Superintendents are not "really zealous officers". Their mistakes are due to ignorance rather than to dishonesty or sloth. If they are told what to do they will do it.

44. In conclusion, I beg with due
to state that in my opinion if a chul
Superintendents is made and some
zealous officers are placed in charge
ports of Cochin, Calicut and Tellic
vast improvement in revenue will tak
These ports are very important ones, es
Cochin, and it will be a mistake to pla
late Tuticorin Superintendent in charg
He is an old man and quite incapable t
on the work of this port which, from its p
tion and circumstances, is far more difficult
manage and supervise than Tuticorin. I wou
recommend European officers for these thr
ports; a short training in the Madras Custom
house would give them sufficient insight int
customs work; efficiency would come wit
experience.

From F. C. PARSONS, Esq., Acting Collector of Malabar, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 23rd August 1898, Ref. on C. No. 743-B. & G.

I have the honour to reply to paragraph 21 of Board's Proceedings, Mis. No. 2231, dated 31st May 1898.

2. The question at issue is whether goods landed from steamers at Cochin are to be placed in the custom-house or to go direct to the agents' godowns which is the present arrangement.

3. This matter has already been fully considered by the Board who sanctioned the existing arrangement in paragraph 19 of Board's Proceedings, No. 259, dated 13th June 1895, printed in Board's Proceedings, No. 38, dated 27th January 1896. In my opinion, this arrangement has worked very well and should not be altered.

4. Mr. Marshall's statement that "if the Superintendent desires to examine and assess goods for duty he has to walk from one merchant's godown to another to look for them" conveys a wrong impression. The firms who are agents for steamers are Pierce, Leslie & Co. and Aspinwall & Co. Volkart Brothers have been known to bring a steamer to Cochin, but they so rarely do so that they need not be considered. Thus, if the Superintendent desires to examine and assess goods, he only has to go to one of two godowns, one being quarter and the other half a mile from the Customs office.

5. The Government has lost no revenue owing to the existing arrangement, nor is it suggested that any party has made use of it to attempt a fraud.

6. It is impossible to provide sufficient space in Cochin for landing all goods from steamers in Government yards as the following will show:—

On April 16th, 1898, there were five steamers in the roads which brought 113,518 bags of rice to be landed in Cochin. If each bag were put on the ground without another on the top of it and without any space between the bags then 113,518 bags would occupy 681,108 or in round figures seven lakhs of square feet, allowing that each bag is 3 feet by 2 feet.

7. The present Sea Customs yard is not more than sufficient to land goods brought by native craft and dutiable goods. Outside this yard there are three places where free goods might be landed. Firstly, the boat bunder where native craft are hauled up for repairs. It is not absolutely incumbent on Government to provide this space, but to take it away would be a very serious blow to native trade, especially as port dues have just been increased. There is

in Cochin where boats can be repaired. Secondly, a yard leased to Messrs. or 15 years at Rs. 400 a year from 1896. The agreement allows of a portion being taken up at any time by Government, but it would be straining the terms ent to take the whole. Thirdly, the open space near the Port office. This is the ace between the town and the back-water, and it would be a pity to build on it.

areas of these three spots are—

	SQ. FEET.
Boat builder, 327 feet by 156 feet	51,012
Grieve's yard, 185 feet by 174 feet	32,190
Near Port office, 297 feet by 66 feet	19,602
Total ...	102,804

ill thus be seen that even if Government take all the space available, it is altogether ent for landing the rice mentioned in paragraph 6.

It is feasible, if the Board desires it, to arrange to land all dutiable goods at the house. The last foreign steamer from London brought 1,438 packages which would bout 40,000 cubic feet. The present godown accommodation and what could be are as follows :—

	CUB. FEET.
Five godowns in existence (*vide* paragraph 32 of Mr. Marshall's report	48,594
Treasury room to be converted into a godown, 41′ × 18′ × 13′ ...	9,594
Godown to be built on the northern side of the compound, 95′ × 46′ × 13′	56,810
Godown to be built on the southern side, 64′ × 18′ × 13′	14,976
Total ...	129,974

The construction of the necessary godowns would involve considerable and, as it seems to me, unnecessary expense.

10. Before the Board decide to land all dutiable goods at the customs-house, I would suggest that the Cochin Chamber of Commerce be consulted.

11. A copy of the Sea Customs Superintendent's letter on the subject is enclosed.

From F. W. S. CUFFLEY, Esq., Superintendent of Sea Customs, Cochin, to the Collector of Malabar, dated 21st July 1898, Ref. on C. No. 677 (*a*).

With reference to paragraph 21 of Board's Proceedings (Separate Revenue), Mis. No. 2231, dated 31st May last, forwarded to me with your Endorsement, Ref. on C. No. 743 B. & G., dated 29th ultimo, I beg to report as follows.

In order to raise this port to the level of a well-regulated one, in my opinion, it is first of all highly necessary that *all* goods—and more so *dutiable goods*—should be brought to the *Custom-house* before being passed. If this were done—

(1) the Superintendent would be better able to supervise the work of his subordinates as well as be in a better position to see that the examination of free and dutiable goods is properly conducted as directed by the Board;

(2) he would be able more frequently to attend to the *examination* of goods in *person*;

(3) the customs staff here would be concentrated.

At present, there are nearly a dozen jetties in British Cochin, at most of which goods are landed; and as tally clerks and peons have to be deputed to these, the staff available for work at the customs-house is considerably lessened.

To enable *all* goods to be brought to the customs-house, the following are necessary :—

(1) a customs wharf large enough to accommodate, until such time as they are removed all goods landed and shipped;

(2) customs godowns large enough to contain all dutiable imports. At present, dutiable goods brought only by *native craft* are landed on the custom-house wharf and stored in the customs godowns. Dutiable goods brought by general pass steamers and foreign steamers, however, are landed at the *agents' jetties* and *stored in their godowns*. The following are the agents in whose godowns the above are stored :—

(i) Messrs. Aspinwall & Co., Agents of the B.I.S.N. Company;

(ii) Messrs. Pierce, Leslie & Co., Agents of the A.S.N. and Clan Companies.

The above concession was granted to these agents by one of the former Colle on the ground that the present custom-house was not large enough to contain imports.

The present customs wharf is about 213 feet long, and, as there is room, m extended a little.* This, however, existing arrangements, is not large and were the Board to order *all* good brought to the custom-house, would be *quite inadequate* to the needs of the port.

* By about 65 feet.

The storage capacity of the customs godowns is, as calculated by Mr. Marsha checked by me, about 48,594 cubic feet. The space available for storing dutiable g therefore quite insufficient. A large customs wharf and more godowns for storage are th highly necessary not only for present purposes but also to meet future requirements, as es a growing port, and, with the opening of the Shoranur-Ernaculam Railway, will no become a thriving one. The customs wharf may, as stated above, be extended a little; how to increase the storage capacity of the present custom-house is the question difficul solution. It would be extremely hard to secure land adjoining the custom-house owing to fact of the latter being bounded on the north by a creek, on the west by a narrow road other side of which there are a number of bazaars, and on the south by *Native* Cochin. ect therefore be difficult to extend the custom-house in any of these directions.

There is a piece † of ground 185 feet (long) by 174 (broad) a little to the north o present custom-house. This, I am to belongs to Government, and has been lea to Messrs. Grieve & Co. for a term of yea on the condition that, should the Government require the land at any time, it must be vacated I beg to suggest that this will make a suitable site for a *custom-house*. Adjoining this piece o ground is another ‡ piece. This also belongs to Government, and is at present utilized by the Port officer as a place where disabled boats, etc., come for repairs. If this piece also could be obtained, a large *customs godown* could be built on it, and this, together with other godowns that may be erected on the piece of ground first referred to, would afford, in my opinion, enough of room for the storage of all dutiable imports. This site would possess the following advantages :—

† *Vide* plan.

‡ About 327 feet long and 156 broad.

(1) A large wharf could be erected on it.

(2) A sufficient number of godowns could be built on it.

(3) It would be nearer the mouth of the harbour, and so

(*a*) enable the customs staff to exercise a better supervision over goods imported and exported;

(*b*) make a custom-house built on it more easy of access to masters of vessels and passengers, and better enable the customs officers to collect duty on baggage imported by the latter, should such be imported.

(4) It would be farther from *Native Cochin* than the present custom-house. This may be urged by some as a reason why the present custom-house should *not* be removed, as nearly all the native merchants reside in *Native* Cochin, and they would, in consequence of a removal of the custom-house, be put to inconvenience.

To this objection, I would reply as follows :—

(*a*) More than half the trade of the port is in the hands of the European merchants, whose place of business is in *British* Cochin.

(*b*) The proximity of native craft to Native Cochin, in my opinion, would facilitate the smuggling of dutiable goods (*e.g.*, liquor from Mahé) into Native Cochin. The farther the native crafts are anchored from Native Cochin the better, in my opinion, will it be for the Government revenue.

(5) It would be half-way between the godowns of the European and native merchants, and, should the Board decide that *all* goods must be brought to the custom-house, the European firms, in whose hands more than half of the trade is, would not find it difficult to take their goods to and from the custom-house.

(6) The objections that were raised by one of the former Collectors to a wharf being built on the piece of ground near the *Port office* § on the score of the water at this part being "choppy" would be untenable in respect to this spot.

§ *Vide* plan.

If the Board think that a new custom-house is unnecessary, I would beg permission to make an alternative suggestion, viz., to let the present custom-house remain where it is, but, as its storage capacity is insufficient, to build a large customs-shed on one of the two spots above suggested by me. If the custom-house is to remain where it is, in my opinion, *one* of these two spots would be more suitable for the erection of a shed than the spot near the Port office,

r would be much nearer to the custom-house. A few more sheds also could be he present customs premises to meet all possible requirements. As regards the oms premises *alone* affording room for the storage of all dutiable goods, I am *very* Even if more godowns could be erected on it, the storage space would still, in my e insufficient.

ing the receipt of the Board's order on the above matter, I beg to make the g suggestions :—

(*a*) that *dutiable* goods be stored, as now, in the agents' godowns, but that they (*i.e.*,) be requested to set apart *separate godowns* for the storage of *such goods* ;

(*b*) that these godowns be kept under double lock and key, one key to be kept by the tendent and the other by the agents ;

(*c*) that goods to be stored in, or removed from, these godowns be so stored or removed—

(1) only during *office hours*, and

(2) in the *presence* of a *customs officer* ;

(*d*) that such goods unavoidably landed *after office hours* be kept under customs watch removal into the godowns ;

(*e*) that no goods be removed from the godowns without the Superintendent's "pass" ing given on the duplicate bill of entry ;

(*f*) that a register be kept by the customs clerks on duty to show all goods removed and taken from the godowns.

2. *Customs tally in respect of imports.*—All goods landed from (1) foreign vessels, (2) ers (other than general pass coasters), and (3) native crafts are tallied, as they are nded with the *boat-notes* given by the ships' officers. In the case of *general pass steamers*, owever, the necessary boat-notes are not presented to the customs clerks at this port, nd consequently the requisite tally cannot be made by them. From the Madras Collector's letter, embodied in Board's Proceedings (Separate Revenue), Mis. No. 1631, dated 26th April 1898, and communicated to this office with your Endorsement, dated 27th May 1898, it will be seen that at Madras boat-notes are given for *all* cargo brought by the *above steamers*. The boat-notes for *dutible* goods are separate from those given for free goods. The latter are taken charge of by the Harbour Trust tally clerks and by the agents' dubashes who make the necessary tally. The former are given to the customs clerks, who tally the goods and see that they are taken into the custom-house. I have already communicated a copy of the above Board's Proceedings to the firms for information, with the request that they will, in future, see that the separate boat-notes are given for dutiable goods and that these are given to the customs tally clerks. As regards the tally of *free* cargo, rule No. 20 of General Pass Rules provides for this being done ; but as this has *never* been done here before, *I request your orders* on the point. In my opinion, it would be good to do it.

3. *Landing at this port of goods manifested for this port.*—All goods brought by *native craft* and manifested for this port are landed at the customs wharf and tallied. These are, *afterwards*, if necessary, taken to jetties in Native Cochin and landed there. Goods brought by (1) foreign vessels, and (2) coasting steamers (including general pass steamers) are, as a rule, landed at the Agents' jetties and stored in their godowns until duly cleared, after which, if necessary, they are taken to Native Cochin. In this connection, I would submit that in the case of all cargo which has once already been landed in the agents' godowns, a second landing at the customs wharf is unnecessary and will, if enforced, cause unnecessary delay and inconvenience to the consignees. I would therefore suggest that, in the case of such goods, a "pass", as given in the margin, be given to the importer by the customs tally clerk present at the jetties. On this being presented at the customs wharf, the cargo will be allowed to proceed to Native Cochin, *without* a second landing and examination. Cargo boats carrying goods for Native Cochin must therefore, *in every case*, touch at the customs wharf. It may sometimes happen, however, that owners of cargo boats, not in possession of the pass above referred to, may, in view of escaping examination at the customs wharf, evade the vigilance of the customs staff, and take their goods *direct* to Native Cochin. In order to prevent this, I would suggest that the Port officer be instructed to warn all owners of cargo boats that when carrying cargo, if they fail to touch at the customs wharf *on any pretext whatever*, they will be liable to a penalty. In my opinion, this will serve to extinguish any desires they may have to evade touching at the customs wharf.

Customs Pass.

(200) (bags) of rice under mark (———) were landed in Messrs. ———— godowns and duly examined, and are now removed to Native Cochin.

Date. Tally clerk.

4. *Customs tally in respect of exports.*—No tally in respect of exports takes place at this port, and I would *request your orders* on the point. In my opinion, customs tally, as in the case of imports, is very necessary.

5. *Goods shipped from jetties in Native Cochin.*—One of the former Deputy Collectors of Cochin ordered that vessels carrying rice, kerosine-oil and empty casks may, after inspection,

proceed to Native Cochin waters and *there unload*. This is referred to in para Mr. Marshall's report, and the Board has, in my opinion, very properly ordered discontinued. The same officer granted also another concession which does not s been brought to Mr. Marshall's notice, viz., that, subject to certain restrictions, ballast may proceed to Native Cochin and *there load*". In my opinion, this al improper and should be discontinued, as all goods should be landed and shipp *customs supervision*, and this cannot be done if the goods are shipped from *Native* C therefore *request your orders* also on this point.

6. *Customs arrangements in Native Cochin referred to in paragraphs* 24 *and* *Board's Proceedings.*—As the outcome of the correspondence carried on between the Col Malabar and British Resident, the former was informed that "the Durbar had no obj adopt the first of the two alternative proposals made by the Collector, viz., that goods *direct* at Cochin from vessels anchored off Narakal or Mallipuram may, for the purp customs duty and trade statistics, be treated in the same way as if they had been land vessels *in* the *Cochin* roads". According to the wording of the Dewan's communi would appear that goods may be landed either in *British* or *Native* Cochin. But, on e made by me, I learn that no goods have been *landed* during the present monsoon at eith the above Sircar ports, but are brought *direct* to *British* Cochin, where import duties levied in obedience to your Endorsement No. 726/S.C., dated 7th December 1897, on from the British Resident of Cochin, No. 3622, dated 28th November 1897. The from the cargo book are filed in this office by the agents and all documents relat imports, received by post from other ports, are sent here by the Sircar Customs Su tendent. Accompanying these goods from Sircar ports come boat-notes which are sign the *ships' officers*. G.O., No. 357, Revenue, dated 6th May 1889, is merely to the effect *boat-notes should be taken with the goods*. From the records, it would appear that they (*i.e.*, notes) should be signed by the Sircar Superintendent. This, however, is not done by This is probably due to the fact that the boats come direct to British Cochin without touch at the Sircar ports. This being so, I doubt whether it would be possible for him to sign bo notes. Sometimes, however, boat-notes, with the remark "in ballast" and signed by *him* a received here.

As regards exports to the Sircar ports, boat-notes (in duplicate) are filed here by th exporters. On production of these at the Sircar ports, the Customs Superintendent there passes the shipping bills put in. I am, however, informed that the goods do not *touch* at the Sircar ports, but are taken straight to the vessels. In this connection, I beg to state that I have lately received a communication from you directing me to report on the advisability of issuing *shipping bills direct* from this office instead of boat-notes, as suggested by the Chamber of Commerce. I have addressed the Mallipuram Superintendent on the matter to ascertain his views, and, on hearing from him, I shall submit my report shortly.

As regards smuggling of dutiable goods, I learn that facilities exist for doing so. The staff being a small one, it is not possible to keep a strict watch along the coast. It is possible, therefore, for dutiable goods (*e.g.*, liquor from Mahé) to be smuggled into the place. It would be well therefore to request the Sircar authorities to guard the coast more carefully.

Paragraph 29 *of the Board's Proceedings.*—Although the employment of the two Assistant Superintendents had been sanctioned in Board's Proceedings, Press No. 437, dated 8th October 1897, they had not joined their appointments at the time of Mr. Marshall's inspection of this port.

In view to throwing light on the several points referred to above, I am also submitting a plan of this port, separately.

Imports from Foreign countries and coastwise into the

Articles.		From Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		Rs.
Apparel (including drapery, haberdashery, millinery, uniforms, accoutrements but excluding hosiery).	Val.	..	4,234	..	23,540	..	27,774
Boots and shoes	Pairs.	8	27	859	2,160	867	2,187
Books and printed matter	Cwt.	25	2,223	40	3,804	65	6,027
Building and Engineering materials	Val.	..	33,918	..	73,109	..	1,07,027
Cabinetware and furniture	..	..	2,857	..	2,286	..	5,143
Candles	,,	..	658	9,353	3,278	11,881	3,936
Carriages and carts (excluding railway carriages) and parts thereof	Lb.	2,528	3,478	..	1,936	..	5,414
Chemicals	Val.	..	544	..	16,998	..	17,542
Chinese and Japanese ware	,,	..	..	..	2,346	..	2,346
Clocks and watches	,,	..	..	322	1,153	322	1,153
Coal	No.	..	..	269	2,480	269	2,480
Coffee	Tons.	..	..	119	4,760	142	6,335
Coir—	Cwt.	23	1,575	..	..	..	..
Unmanufactured	,,	..	..	2,743	9,583	2,743	9,583
Manufactures (excluding rope)	,,	..	..	2,565	16,527	2,565	16,527
Cotton—	Cwt.	..	..	15,677	3,65,500	15,677	3,65,500
Raw	Lb.	57,288	33,325	575,380	2,16,561	632,668	2,49,886
Twist and yarn							
Manufactures—							
Piece-goods—	Yds.	370,925	62,366	2,143,561	2,76,106	2,514,486	3,38,472
Grey (unbleached)	,,	225,626	30,233	658,811	1,18,595	884,437	1,48,828
White (bleached)	,,	..	..	172,495	35,458	172,495	35,458
Coloured, printed or dyed	,,	..	..	..	6,168	..	6,168
Other sorts	Val.	..	..	..	98,099	..	1,09,042
Drugs, medicines and narcotics (excluding chemicals)—	Val.	..	10,943	..	35,200	35	35,234
Drugs and medicines	Cwt.	lb. 2	34	35	4,103	451,415	50,571
Opium							
Tobacco—	Lb.	426,813	46,468	24,602	3,012	7,758	3,627
Unmanufactured	,,	290	615	7,468	2,973	..	3,041
Manufactured	Val.	..	68	..	25,636	..	60,739
Dyeing and tanning materials	,,	..	35,103	..	1,514	607	1,613
Earthenware and porcelain (excluding earthenware piping)	Cwt.	33	99	574	2,78,494	..	2,78,507
Fodder, bran and cattle-food (including hay and straw and oil-cake)	Val.	..	15	..	24,520	..	27,644
Fruits and vegetables	,,	..	3,124	..	..	..	..
Glass and glassware	Cwt.	..	..	4	22	4	22
Grain and pulse—	,,	..	..	5,296	17,980	5,296	17,980
Barley	,,	..	..	187	1,146	187	1,146
Grain	,,	..	..	15,310	83,715	15,310	83,715
Jawar and bajra	,,	..	..	692,564	21,00,681	692,564	21,00,681
Pulse	,,	..	..	454,472	20,12,528	454,472	20,12,528
Rice in the husk	,,	..	..				
Rice not in the husk							

Imports from Foreign countries and coastwise into the port of Cochin during the year 1897-98—*cont.*

Articles.		From Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		Rs.
Grain and pulse—*cont.*	Cwt.	..	..	9,696	68,349	9,696	68,349
Wheat	Lb.	..	..	81,396	6,136	81,396	6,136
,, flour	Cwt.	..	..	12,439	61,779	12,439	61,779
Other sorts	,,	..	..	1,517	14,025	1,517	14,025
Gums and resins	Val.	..	26,204	..	60,985	..	87,189
Hardware and cutlery	Cwt.	..	..	283	3,403	283	3,403
Hemp—	,,	..	..	10	1,041	10	1,041
Raw	Val.	..	4,939	..	425	..	5,364
Hides and skins	,,	..	50	..	13,150	..	13,200
Instruments, apparatus and appliances and parts thereof	,,	..	..	..	20,438	..	20,438
Jewellery and plate of gold and silver	Val.	..	..	..	6,823	185	6,823
Jute—	Cwt.	..	..	185	4,395	2,045	5,178
Manufactures	Gal.	300	783	1,745	18	9	54
Lac	,,	6	36	3	23,799	5,470	39,667
Liquors—	,,	2,507	15,868	2,963	4,480	1,278	7,699
Ale, beer and porter	,,	704	3,219	574	6,299	..	49,364
Cider and other fermented liquors	Val.	..	43,565	..	33,499	..	36,227
Spirit	,,	..	2,728	..	600	170	16,478
Wines	Tons.	160	15,878	10	6,897	..	16,097
Machinery and millwork—	Val.	..	9,200	..	10,192	304	15,149
Steam-engines and parts—	Cwt	36	4,957	268	45,848	1,288	57,549
Other sorts	,,	254	11,701	1,034	74,864	19,179	1,45,607
Other sorts of machinery	,,	6,794	70,743	12,385	2,117	969	13,201
Manures	,,	761	11,084	208	247	152	247
Matches	Lb.	11,901	71,618	152	3,768	12,311	75,386
Metals—	Cwt.	..	..	410	5,856	93	5,856
Brass	,,	171	2,987	93	6,979	1,519	9,966
Copper	,,	1	39	348	9,002	374	9,041
Iron	,,	..	..	373	..	5	1,33,709
Lead	,,	..	..	..	..	..	45,74,578
Quicksilver	,,	400	200	799,251	..	973	1,07,80
Steel	Gals.	57	129	..	..	..	..
Tin	,,	8	111	..	..	..	..
Zinc or spelter	,,	..	..	..	..	..	..
Metals, unenumerated	Val.	..	6,531	..	..	..	..
Oils—	,,	..	..	..	..	..	..
Mineral—	,,	..	..	..	..	..	..
Kerosine							
Other kinds							
Other sorts of oil							
Paints and colours, including painters' materials							
Paper and pasteboard							
Perfumery							

Imports from Foreign countries and coastwise into the

Articles.		From Foreign countries.				Quantity	
		Quantity.	Value.	Quantity.	Value.		
			Rs.		Rs.		Rs.
Pitch, tar and dammer	Cwt.	53	294	625	2,240	678	2,534
Provisions	Val.	..	21,334	..	70,476	..	91,810
Salt	Tons.	Cwt. 11	211	120	11,418	120	11,629
Seeds	Cwt.	32	3,438	23,229	1,93,677	23,261	1,97,115
Silk—							
Manufactures—							
Piece-goods	Yds.	6	16	4,354	5,167	4,360	5,183
Soap	Cwt.	100	1,405	581	6,867	681	8,272
Spices	Lb.	44,839	2,362	444,631	51,957	489,470	54,319
Stationery (excluding paper)	Val.	..	1,302	..	15,883	..	17,185
Stone and marble	Cwt.	..	..	7,691	2,707	7,691	2,707
Sugar, refined, etc.	,,	1	17	11,631	1,38,184	11,632	1,38,201
Do. unrefined	,,	..	..	612	5,271	612	5,271
Toys and requisites for games	Val.	..	712	..	2,059	..	2,771
Umbrellas	No.	1,151	900	27,474	32,038	28,625	32,938
Wood—							
Teak	Cub. Tons.	..	..	69	5,095	69	5,095
Other timber	,,	..	..	439	14,135	439	14,135
Firewood	Tons.	..	..	1	5	1	5
Ornamental	Val.	..	..	..	1,655	..	1,655
Manufactures	,,	..	241	..	1,75,290	..	1,75,531
Wool—							
Manufactures	Val.	..	1,458	..	30,406	..	31,864
Other articles	,,	..	1,892	..	12,264	..	14,156
	Total ..	..	6,07,618	..	75,86,590	..	81,94,208

Exports to Foreign countries and coastwise from the port of Cochin during the year 1897–98.

Articles.		To Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		Rs.
Apparel	Val.	..	5,080	..	25,159	..	30,239
Building and Engineering materials	,,	..	850	..	3,045	..	3,895
Cabinetware and furniture	,,	..	2,650	..	7,939	..	10,589
Coffee	Cwt.	417	44,086	480	51,177	897	95,263
Coir—							
Unmanufactured	Cwt.	9,908	87,579	20,358	1,23,391	30,266	2,10,970
Manufactures (excluding rope)	,,	236,800	23,65,970	129,369	10,45,995	366,169	34,11,965
Cordage and rope of vegetable fibre	,,	3,176	34,636	66,653	4,27,917	69,829	4,62,553
Cotton—							
Twist and yarn	Lb.	20,000	7,920	1,238,242	4,99,524	1,258,242	5,07,444
Piece-goods	Yds.	..	..	29,680	5,522	29,680	5,522
Drugs, medicines and narcotics (excluding chemicals)—							
Drugs and medicines	Val.	..	46,124	..	62,071	..	1,08,195
Tobacco, unmanufactured and manufactured	Lb.	220	210	12,146	1,481	12,366	1,691
Dyeing and tanning materials	Cwt.	1,467	8,776	4,105	22,444	5,572	31,220
Fodder, bran and cattle-food—							
Oil-cake	Cwt.	27,133	87,105	116,145	2,47,187	143,278	3,34,292
Fruits and vegetables—							
Cocoanuts	No.	300	10	3,105,475	90,524	3,105,775	90,534
Do. kernel or copra	Cwt.	3,308	36,810	8,153	91,989	11,461	1,28,799
Other sorts	Val.	..	..	..	2,769	..	2,769
Grain and pulse—							
Rice in the husk	Cwt.	..	..	56,572	1,93,339	56,572	1,93,339
,, not in the husk	,,	663	4,490	46,251	2,32,858	46,914	2,37,348
Other sorts	,,	157	915	10,408	34,977	10,565	35,892
Hides and skins	,,	38	50	206	7,167	206	7,217
Ivory, manufactured and unmanufactured	Val.	..	..	..	4,591	..	4,591
Jewellery and plate of gold and silver	,,	..	..	..	6,500	..	6,500
Jute—							
Manufactures	Val.	..	..	..	47,927	..	47,927
Manures	Tons.	2	100	356	20,400	358	20,500
Matches	Val.	..	..	..	7,758	..	7,758
Mats and matting	Sq. yds.	21,835	13,760	1,850,411	1,62,661	1,872,246	1,76,421
Metals	Cwt.	33	270	214	4,597	247	4,867
Oils—							
Essential	Gal.	6,291	1,33,709	..	..	6,291	1,33,709
Cocoanut	,,	1,003,932	12,99,098	2,957,886	32,75,48	3,961,818	45,74,578
Other sorts	,,	..	..	120,973	1,0	120,973	1,07,80
Paints and colours	Val.	..	7,177	..	..	..	..
Provisions—							
Fishmaws and shark fins	Lb.	8,974	6,531	..	..	..	..
Fish, dry, unsalted	,,	268,212	..	..	..	..	..

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Exports to Foreign countries and coastwise from the

Articles.	To Foreign countries.				To Coastwise.			
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
		Rs.		Rs.		Rs.		Rs.
Provisions—*cont.*								
Fish, dry, salted	1,192,100	1,07,083	20,384	2,168	1,212,484	1,09,261	Lb.	
Other sorts	..	670	..	26,839	..	27,509	Val.	
Seeds	..	..	2,175	16,913	2,175	15,913	Cwt.	
Ships—								
Parts of	..	190	..	10,502	..	10,692	Val.	
Spices—								
Ginger	1,181,097	2,06,446	693,640	1,11,061	1,874,737	3,17,507	Lb.	
Pepper	755,458	1,36,155	968,011	1,80,394	1,723,469	3,16,549	,,	
Other sorts	..	..	91,053	11,399	91,053	11,399	,,	
Sugar	lb. 10	2	971	11,864	971	11,866	Cwt.	
Tea	1,634,967	11,99,000	192,305	96,329	1,827,272	12,26,329	Lb.	
Wood—								
Teak	27	2,540	2,084	1,02,486	2,111	1,05,026	Cub. tons	
Other timber	45	2,520	2,093	68,623	2,138	71,143	,,	
Manufactures of wood	..	43,551	..	80,770	..	1,24,321	Val.	
Other articles	..	5,083	..	78,219	..	83,302	,,	
Total	..	58,44,367	..	78,79,987	..	1,37,24,344		

Imports to, and exports from, Cochin of private merchandise in the three years from 1895-96 to 1897-98.

	1895-96.	1896-97.	1897-98.
	Rs.	Rs.	Rs.
Imports—			
From Foreign countries	5,46,522	4,80,876	6,07,618
Coastwise	96,51,074	63,98,364	75,86,590
Total ..	1,01,97,596	68,79,240	81,94,208
Exports—			
To Foreign countries	70,91,831	53,74,448	58,44,357
Coastwise	90,61,984	80,00,559	78,79,987
Total ..	1,61,53,815	1,33,75,007	1,37,24,344

Mis. No. 536, Revenue, 6th February 1899.

Order—Mis. No. 536, Revenue, dated 6th February 1899.

The Government agrees with the Board of Revenue that the existing
ments at the port of Cochin are unsatisfactory and likely to lead to loss of
and that it is necessary to provide additional accommodation. Orders will
in the Public Works Department to the Superintending Engineer to m
Commissioner of Salt, Abkári and Customs Revenue at Cochin, and to dis
him what is needed to remedy the defects.

2. The attention of the Resident in Travancore and Cochin will b
Political Department to paragraph 6 of the Board's Proceedings with the
he will favour the Government with a report on the subject.

(True Extract.)

(Signed) G. S. FORBE
Secretary to Governm

To the Board of Revenue (Separate Revenue).
„ the Political Department, with paragraph 6 of Board's Proceedings and paragraph 35 of Mr. Marshall's report.
„ the Public Works Department.

Exd. J. Maghimadoss.

10 Copies.

Government {1899} of Madras.

REVENUE.

MISCELLANEOUS.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

G.O., Mis. No. 536, 6th February 1899.

FEBRUARY.

Cochin

Existing arrangements at the Port of Cochin

Agreeing with the Board of Revenue in considering that the — are unsatisfactory and that it is necessary to provide additional accommodation.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4682, dated 25th November 1898:—

Read—letter from F. C. PARSONS, Esq., I.C.S., Acting Collector of Malabar, dated 23rd August 1898, Ref. on C. No. 743-B. & G. of 1898, reporting on certain arrangements at the Cochin custom-house, after personal inspection as directed in paragraph 21 of Board's Proceedings, No. 2251, dated 31st May 1898; and Board Reference thereon, No. 753, dated 5th September 1898, requesting the Collector of Malabar to consult the Cochin Chamber of Commerce regarding the taking of all foreign goods into the custom-house.

Read—also letter from the same officer, dated 9th October 1898, Ref. on C. No. 743-B. & G. of 1898, submitting the Chamber's reply.

Resolution—Mis. No. 4682, dated 25th November 1898.

The Board finds it necessary to take the orders of Government on the customs arrangements at the port of Cochin.

2. These have been peculiar from before the consolidation of the Sea Customs laws, and, instead of being brought into harmony with the law, have been allowed a development of their own. In 1865 the Collector of Malabar reported, for Cochin especially, that as the merchants there had gone to expense in providing wharves and warehouses, they should not be required to bring their goods to the custom-house prior to shipment, enforcing his argument by the absence of custom-house accommodation and insufficient establishments. The Board permitted continuance of the practice, "provided due precautions were taken to prevent injury to the customs revenue." Going a large step farther in February 1883 the Collector permitted Messrs. Aspinwall & Co., Agents of the B.I S.N. Company, to land dutiable goods into their own godowns instead of into the custom-house, on their giving an undertaking under rule 8 of the Revised Coasting Steamer Rules, and in March 1887 the same concession was granted to Messrs. Pierce, Leslie & Co., Agents for the A.S.N. Company. These two firms are, it may be said, the only firms concerned largely with the shipping trade of the port. The arrangements made persisted, though any warrant for them disappeared with the revised rules of 1889 (Board's Proceedings, No. 116 of 18th March 1889), while these

R.B.P. No. 6351 of 9th October 1865.

rules never applied to foreign steamers; and when in 1895–96 the Board was considering the reorganization of the customs establishments, the Collector could only propose * additions to the establishment, and did not think it advisable to extend the custom-house accommodation because of its inconvenient situation with reference to the business premises of the chief European merchants, and the want of space in its neighbourhood, while no other satisfactory site was available.

* Board's Proceedings (Separate Revenue), No. 259 of 13th June 1895, paragraph 19, printed in Board's Proceedings (Separate Revenue), No. 38 of 27th January 1896.

3. Consequent on G.O., No. 776, Revenue, of 28th November 1895, intermediary to the final orders on the reorganization, Assistant Commissioner Mr. Marshall was deputed to visit out-ports. His report on Cochin is annexed; a perusal of the whole of it is requested. A proper condition of things could hardly be expected with a custom-house dispersed over merchants' godowns and wharves, and dependent for accurate and honest working on the payers of cutsoms charges, on tally clerks and peons.

4. Mr. Marshall's report was communicated to the Collector, and his notes thereon are marginally entered. There was small room for satisfactory explanation; and on what was given, the Board directed the Collector to visit the port, make full enquiries and submit proposals calculated to bring the place under proper regulation. A trained Customs Superintendent was appointed and a report required from him also.

5. These reports † are herewith submitted. The Collector continues to find insuperable difficulties in the matter of adequate accommodation from want of space and the large expenditure that would be necessary on buildings; and does not consider that Government is losing revenue by current arrangements. The Sea Customs Superintendent makes various suggestions for obtaining a proper site, and, in requesting orders on various points, shows clearly how very unsatisfactory and ill-regulated the administration continues to be from want of proper premises, from the expedients that have been adopted, and from the customs conventions between this Government and the Native State.

† From Collector, dated 23rd August 1898. From Sea Customs Superintendent (to Collector), dated 21st July 1898.

6. This last matter does not appear to have received proper consideration hitherto. Under the Interportal Convention, Cochin has adopted the British Indian tariff and rates of import duty on all foreign goods imported; foreign goods which have already paid import duty to British India are free on further transport to Cochin; and Cochin has adopted the British Indian tariff and rates of export duty on articles exported to foreign countries—pepper excepted; while the British Government makes good to the Cochin State any difference between the realizations at Cochin State custom-houses and Rs. 1,10,500 guaranteed. The Cochin estimate of customs collections by them is Rs. 5,000 per annum more or less; it is manifest that there is small necessity for the State to concern itself about strict customs administration, and as matter of fact the Board fears that it fails to do so. The conduct of matters concerning imports through Mallipuram and Narakal-Cochin ports, five miles north of British Cochin—into British Cochin, and the indifference as to interference by our officers with imports for Native Cochin direct, which may be gathered from the Sea Customs Superintendent's report, indicate a necessity for thorough enquiry and orders, for, between inefficient arrangements under both Governments, the British Government must be sustaining loss. Recent revelations regarding the importation of opium show the Native State to be far from alive to its own interests, and to be compromising British Indian revenue thereby. The Board ventures to suggest that this part of the subject should receive the full and early attention of the Resident.

7. On the Collector's last report he was requested to consult the Cochin Chamber of Commerce on the question of making arrangements to have all dutiable goods landed at the custom-house. The Chamber has replied that it unanimously approves of the proposal.

8. The Board's purpose in these Proceedings is to learn whether Government is prepared to undertake the cost of the necessary accommodation. It appears to the Board that this cannot be longer avoided. If Government concur, the Board would request orders in the Public Works Department for the Superintending Engineer to meet the Commissioner at Cochin and consider what extent of building is necessary and what site should be selected. The local officers do not appear to understand that non-dutiable goods, on import, do not require to be provided with storage room by Government. In respect of exports also there is similarly no necessity, and with regard to them it may be found advisable to continue to permit shipping from the private wharves under proper supervision. With a slender export tariff and with exports mainly of cotton twist and yarn, coir, oil, fish, spices and tea, there is no necessity for dragging these to the custom-house before embarkation if reliable statistics can be ensured otherwise. It is possible therefore that the necessary expenditure may not be heavy, but on this point the Board cannot at present venture any opinion.

9. A detailed statement of last year's exports and imports and of the total trade of the port for three years is enclosed.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with enclosures (three letters, three statements and a map).

Copy to the Collector of Malabar.

ENCLOSURES.

Extract from the report of inspection of the Cannanore, Calicut and Cochin Customs offices by Mr. F. G. Marshall, Assistant Commissioner on Special Duty.

* * * * *

Collector's Remarks.

Cochin.

31. (*a*) The earliest order which I have been able to trace granting the concession to the merchants at Cochin is Board's Proceedings, No. 6351, dated 9th October 1865. That concession is still continued. In the case of dutiable goods landed from foreign vessels, deposits on account of duty are invariably received before goods are allowed to be taken from the jetties into the agents' godowns on condition that they are to remain there intact until a bill of entry is filed.

With the establishment recently sanctioned, the Superintendent should, I think, be able to exercise the necessary supervision over the landing and shipping of goods at the private etties.

(*b*) With regard to the maintenance of the register of packages examined, the Superintendent reports:—

"As the goods are thus landed at the Steamer Agents' godowns which are a little far away from the custom-house, it was difficult for me, as Mr. Marshall says, to carry

Mr. F. G. Marshall's Inspection Report.

31. The most curious feature, one of many, of this port is that foreign goods landed by steamers are not placed in the custom-house nor even in charge of the customs authorities. All packages landed from any steamer, general pass or foreign (there is a fair number of the latter in the season), go direct to the agents' godowns; so if the Superintendent desires to examine and assess them for duty, he has to walk from one merchant's godown to another to look for them. These godowns are from one-quarter to one-half of a mile distant from the custom-house; it is therefore for the Board to decide as to the legality of the procedure regarding the custody of goods as well as the likelihood of a Superintendent, who has all shipping documents to pass, and miscellaneous work of all kinds to get through, to patrol at night, etc., going round to these different godowns to examine goods. The Superintendent says plainly that he seldom does this important duty which is entrusted to a clerk. The register of packages examined contains no entries regarding dutiable goods; so the

Collector's Remarks.

out the examination ordered in Board's Proceedings, No. 485, dated 5th December 1896, in its entirety, and it was for this and other reasons that additional establishment was recently sanctioned."

(*c*) As regards the adjustment of duty on medicines, the Superintendent reports that the only guidance in his office for ascertaining the percentage of proof spirit in medicine is the alphabetical list of patent medicines, etc. As he felt doubtful as to whether the list was exhaustive, he made enquiries at the local hospital on receipt of the bill of entry and invoice of medicines. As it was found that several of the medicines which were not to be found in the alphabetical list contained proof spirits, he referred the matter to the Collector of Customs, Madras, and collected duty according to the instructions received.

32. Considering the physical condition of the port and the great facilities for smuggling, it is perhaps desirable that all goods should be landed at the custom-house. But I do not think this should be ordered off-hand. If the Board wishes I will submit a detailed report after consulting the merchants concerned.

Mr. Marshall calculates the space in cubic feet, but it is the superficial area that should be considered; for it will often be detrimental to the goods to heap them together.

As regards carts, the Superintendent reports that he informed Mr. Marshall that there were no carts drawn by animals and that there were some twenty carts drawn by coolies.

Mr. F. G. Marshall's Inspection Report.

Board's intention when introducing this register is entirely frustrated. The customs work regarding goods landed from steamers may be, I think, briefly summed up by saying that the public assess their goods themselves, and that it is next to impossible for the Superintendent to exercise the control over dutiable goods that the law requires. As an instance of the loss that might accrue to Government from the present procedure, I state the following incident which occurred in the early part of this year. One of the local firms imported a lot of medicines showing in the import summary, the amount of duty to be collected as Rs. 430 odd. The Superintendent not being satisfied sent the papers to the Madras Custom-house, and was informed by the authorities there that the proper duty to be levied was Rs. 1,300 odd. Now, if these goods had been misdescribed and there had been an intention to evade the duty, the Government would have been a heavy loser.

32. The only paper in which I find this matter of the custody of goods was brought to the notice of the Board is contained in Board's Proceedings, No. 38, dated 27th January 1896. In these Proceedings, the Collector describes the custom-house premises as a miserable place and inaccessible on account of a high wooden bridge which makes the place difficult of access for carts. I presume from this that carts drawn by animals are referred to; but the Superintendent informs me that there are not twenty carts drawn by animals in Cochin, all goods being removed by hand carts or by back-water. A suggestion was made at the same time to build some customs sheds, on the space to the east of the port office, but this proposal did not meet with approval, as the Collector stated that with a westerly wind there was always a choppy sea about this part of the back-water. These objections were evidently those raised by the merchants, who, of course, did not wish any change to be made, but, if the matter is looked at from a revenue point of view, no insuperable objections seem to exist. First, as regards the place selected by the Collector for the new sheds, the old custom-house is now used as the port office, while from the enclosed cutting from the "Madras Times" newspaper of the 9th instant, it appears that Messrs. Pierce, Leslie & Co. have received the sanction of Government to erect a private jetty at this very spot. This disposes of the contention regarding the rough sea preventing the landing of goods at the new site. Secondly, the present custom-house premises abut the back-water, and native craft actually lie alongside and discharge their goods direct on to the customs wharf. If native merchants can remove their goods from these premises, it stands to reason that European merchants can also do so, the Customs Act not distinguishing between European and Native importers. Thirdly, there are three godowns, the dimensions of which are as follow.

No. 1—46 feet long, 24 feet broad and 13 feet in height;

Collector's Remarks.

33. The Superintendent reports as follows:—

"This cask has since been cleared by the importer on payment of duty, on the consignee being informed that the liquor would be sold under section 88."

"This cask was shown in the manifest of the vessel as containing spirits, but the agents subsequently wrote to me enclosing a certificate from the Colombo Customs officer to say that the cask contained wine, and required me to alter the manifest accordingly. As certain other discrepancies were also found in the manifest when compared with the certificate, I returned the same for explanation as to the discrepancies, and requested them to obtain from the customs authorities at Colombo a certificate giving the full particulars required under rule 22 of the General Pass rules. Meanwhile, the consignee complained to me of the unnecessary charges he would have to incur as godown rent by leaving the cask in the agents' godown, and requested me to have the cask removed to his private bonded warehouse, which is also under my lock and key.

Under section 29 of the Sea Customs Act, this cask ought to have been placed in one of the godowns in the custom-house, but as the consignee's object was to avoid payment of godown rent, which was reasonable, I thought it imprudent to set apart one of the very few godowns as a public warehouse for the sake of a single cask of wine, and therefore allowed the cask to be kept in the consignee's private warehouse which is under my lock and key. The Colombo certificate has not been produced yet, although several reminders were sent to the agents. In the course of my conversation on the subject with Mr. Marshall, he told me that the liquor may be cleared according to invoice and examination of goods."

34. (*a*) The Superintendent reports:—

"Formerly it was the practice for native crafts to move on to Native Cochin where the majority of native merchants have their place of business for the purpose of landing and shipping goods. During the time of Mr. Singaravelu Pillai, Deputy Collector, Cochin and Customs Collector, he objected to this practice, but the merchants having represented the great hardship and expenses thereby felt, an

Mr. F. G. Marshall's Inspection Report.

No. 2—20′ × 24′ × 13′;
No. 3—20′ × 24′ × 13′;
No. 4—a new corrugated iron shed 39′ × 26′ × 12′; this shed has a verandah in front, 15 feet wide. In addition to these, there is another building at present used by petition writers, the dimensions of which are 41′ × 18′ × 13′. A small expenditure in walls would turn this into an excellent storage shed. These figures give the present storage capacity as 39,000 cubic feet, to which, by conversion of the writers' building, another 9,594 cubic feet may be added. Nos. 2 and 3 are now used for storing dutiable goods imported by native merchants, while No. 1 is leased to a native merchant for storage of goods for shipment at Rs. 20 per mensem.

33. As an example of the inaccuracy of the objections raised regarding the present premises, I mention the following:—There is now in room No. 2 a hogshead of wine imported over four months ago, which, because the importer had not cleared from the agents' godown within the time allowed by section 88, the Superintendent directed the agents to send to the custom-house. This order was complied with, without any objections being raised either by the importer or by the agents. The impropriety of the present arrangements can be gathered from the fact that this cask now remains in the custom-house, because the agents say that they have a lien on it for storage charges. Another instance is that a cask is now in one of the bonded warehouses, because it was removed from the agents' godowns and placed in the owner's private bonded warehouse pending alteration of the customs documents, because the owner did not wish to incur godown rent charges either in the agents' or customs godowns. This cask has not been cleared from the custom-house on any of the prescribed documents, nor has it been bonded in the proper way nor has duty been paid on its contents.

34. Another peculiarity in dealing with goods exists in this port. If a native craft laden with cargo wishes to proceed up to Native Cochin, the vessel is allowed to do so, after inspection by the Superintendent. What kind of examination takes place it is difficult to say, but it is impossible to examine any laden vessel and say positively that there is nothing dutiable on board. However, the facility thus afforded to smuggle goods is immense. The

Collector's Remarks.

order was passed that vessels which have no occasion to touch any foreign ports in the course of their voyage may be allowed to move on to Native Cochin for landing and shipping goods, and that other vessels should discharge their cargo at the custom-house and, after inspection, may be allowed to be taken to the Sircar waters to load, if the merchants so desired."

(*b*) The Superintendent reports:—

"I have no information that foreign liquor is sold at a cheaper rate in Native Cochin than in British Cochin, and, even if it is so, the liquor must be adulterated owing probably to the slack supervision of the Sircar authorities."

35. The impropriety of levying duty by the Sircar officials on goods landed in British Cochin from vessels anchoring off at Mallipuram during the south-west monsoon was under consideration for a long time, and it has now been finally settled that duty on such goods is to be levied at Cochin. This practice will be put into force during the ensuing season.

Mr. F. G. Marshall's Inspection Report.

concession was granted by a Deputy Collector (Mr. P. S. Singaravelu Pillai) and has, so far as I can ascertain, never received sanction from any Collector. The practice appears to be illegal, or requires the authority of an officer much superior to the one who granted it, as goods manifested for a port must be discharged within the limits of that port. In this connection, I am informed by the Abkári department that foreign liquor can be purchased in the liquor shops of Native Cochin at a very considerably lower rate than in either British Cochin or even Calicut; also there are several foreign liquor shops in Native Cochin, whereas in Ponnáni taluk, which borders on this Native State, this class of shop finds no sale. I may add that a very large quantity of foreign liquor is imported from Mahé legitimately by native craft, but how much liquor as well as other goods escape duty under cover of the above concession is a matter of conjecture.

35. In another matter, this port also differs from any other and that is with reference to the convention between the British Government and the Raja of Cochin. Under this agreement, I am told the British Government has to pay the Native State any difference in customs revenue between the amount actually collected in the ports of Mallipuram and Narakal and a lakh of rupees, the Native State undertaking to employ an adequate staff and to levy duty at the same rates as prevail in British India. The way the work is done by the Native State is as follows:—

In the south-west monsoon, when Cochin port is unapproachable to steamers, these vessels anchor off Mallipuram and discharge their cargoes into British Cochin port-licensed boats, which bring the goods into British Cochin itself discharging direct into the merchants' godowns. The Cochin Sircar officials then come over to British Cochin and collect the duty from the merchants. As a check on what was supposed to be landed at the two ports abovementioned, the Government ordered in 1889 that boat-notes were to be sent to our Superintendent, but this order has never been complied with. The legality of Native State officials collecting duty in British territory is open to question, while, from the enclosed letter, it is evident that no adequate customs staff is employed by the Native State. In the north-east monsoon large numbers of native craft come down to these Native States ports, from Mahé, etc. How much duty or what is the rate levied on these cargoes, it is impossible to say; but if the British revenue is to be safeguarded, the matter is one that requires careful investigation.

36. All the above points are very important and I wish to consult the Collector before writing these remarks, as I have no personal knowledge of them and no Board's Proceedings file to refer to; unfortunately, before my return from Cochin, that officer had left Calicut for the interior of his district.

Collector's Remarks.

37. The Superintendent reports that "the storage capacity is insufficient. It is true that there is space in the customs premises for the erection of one or two additional sheds, but by doing so the open space which is already too small will be again reduced, and much inconvenience may be felt in the shipment and landing of goods which it is very necessary should be done through the custom house under the supervision of the customs officials for which additional hands have now been entertained. The practice of landing and shipping goods in Native Cochin can no longer be allowed to continue, since the customs officials can exercise no supervision in Native Cochin."

"If there be any objection to the erection of a shed near the Port office, as stated above, I find there is another site, which is the land now used as the coal bunder."

38. This practice has now been ordered to be discontinued.

39. It is stated that, if full particulars are to be given in the import summary, it will become very lengthy; but the Superintendent has been directed to adhere to the instructions herein contained and to pay closer attention to valuation of goods.

40. The reattestation will now be made.

41. These are new weights received in 1894.

42. It is necessary that the office should be furnished with a wrap-reel and ounce-glass for measuring liquor.

43. This difficulty has now been overcome since an Assistant Superintendent has been appointed for the purpose. The First Assistant is placed in charge of this work.

Mr. F. G. Marshall's Inspection Report.

37. As regards the depositing of dutiable and foreign goods in the merchants' godowns, the enclosed papers show that the procedure has received the sanction of the Collector. A perusal of them shows, however, that the concession was granted under the old general pass rules which were revised in 1884. The present rules have no provision similar to that contained in clause 8 of the old rules, and I do not know under what rules or orders the current procedure can be continued. At any rate, these rules do not apply to foreign steamers. If there be serious objections to the site of the present custom-house—I failed to find any—there is no doubt that very good premises can be made, adjoining the present port office, by merely throwing the public road back a few yards; but, everything considered, the present customs premises are most favourably situated, and, by the erection of a few more sheds, can be made to meet the requirements of the port if the present storage capacity is deemed insufficient.

38. One other concession has been granted by the Deputy Collector, and this is of handing the customs port clearance certificates over to the health officer (apothecary) previous to his examination of the crew of the vessel. I know of no orders on this point, but I am aware that it cannot be done in Madras.

39. Only the import summary form is used for the clearance of goods from the custom-house instead of the bill of entry. Here, as at all other ports, I find the description of goods in these documents inadequate and insufficient, not only for the inspecting officer but also for purposes of check in the Collector's office. It is impossible for any one to say under the present system whether goods have been undervalued, because a detailed description of them is not given. Here, as at all other ports, these clearance documents are filled up by the public, even to the rate and amount of duty to be collected, and, from answers to questions I have put to the Superintendents, I am convinced that the valuations of goods receive but little attention at the hands of these officers, the duty being *delegated* to a clerk who leaves the matter to the public. The Superintendent at Cochin knows more about customs work than any other officers on this side whose offices I have inspected, but even he gives way on matters where the point at issue is between himself and some merchants.

40. All the service books require reattestation, and general looking to.

41. The weights want correcting and sealing.

42. The office is not supplied with a wrap-reel, or ounce glasses for measuring liquor.

43. The Superintendent is expected to do night patrols, for which purpose a boat establishment has been sanctioned and a sum of Rs. 7 per mensem for the hire of a boat.

Collector's Remarks.

44. I think it is not right to assume that the present Superintendents are not "really zealous officers". Their mistakes are due to ignorance rather than to dishonesty or sloth. If they are told what to do they will do it.

Mr. F. G. Marshall's Inspection Report.

He tells me plainly that he cannot patrol, for not only has he work all day long from morning till evening, but the services of the establishment are constantly being requisitioned for overtime night work. I found Messrs. Pierce, Leslie & Co. loading up their boats at 2-30 A.M., on Monday morning the 13th instant, without supervision, in defiance of the proviso contained in clause 8 of the General Pass rules. The boat establishment had better be handed over to the Salt department who have a patrolling staff.

44. In conclusion, I beg with due respect to state that in my opinion if a change of Superintendents is made and some really zealous officers are placed in charge of the ports of Cochin, Calicut and Tellicherry, a vast improvement in revenue will take place. These ports are very important ones, especially Cochin, and it will be a mistake to place the late Tuticorin Superintendent in charge of it. He is an old man and quite incapable to carry on the work of this port which, from its position and circumstances, is far more difficult to manage and supervise than Tuticorin. I would recommend European officers for these three ports; a short training in the Madras Custom-house would give them sufficient insight into customs work; efficiency would come with experience.

From F. C. PARSONS, Esq., Acting Collector of Malabar, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 23rd August 1898, Ref. on C. No. 743-B. & G.

I have the honour to reply to paragraph 21 of Board's Proceedings, Mis. No. 2231, dated 31st May 1898.

2. The question at issue is whether goods landed from steamers at Cochin are to be placed in the custom-house or to go direct to the agents' godowns which is the present arrangement.

3. This matter has already been fully considered by the Board who sanctioned the existing arrangement in paragraph 19 of Board's Proceedings, No. 259, dated 13th June 1895, printed in Board's Proceedings, No. 38, dated 27th January 1896. In my opinion, this arrangement has worked very well and should not be altered.

4. Mr. Marshall's statement that "if the Superintendent desires to examine and assess goods for duty he has to walk from one merchant's godown to another to look for them" conveys a wrong impression. The firms who are agents for steamers are Pierce, Leslie & Co. and Aspinwall & Co. Volkart Brothers have been known to bring a steamer to Cochin, but they so rarely do so that they need not be considered. Thus, if the Superintendent desires to examine and assess goods, he only has to go to one of two godowns, one being quarter and the other half a mile from the Customs office.

5. The Government has lost no revenue owing to the existing arrangement, nor is it suggested that any party has made use of it to attempt a fraud.

6. It is impossible to provide sufficient space in Cochin for landing all goods from steamers in Government yards as the following will show:—

On April 16th, 1898, there were five steamers in the roads which brought 113,518 bags of rice to be landed in Cochin. If each bag were put on the ground without another on the top of it and without any space between the bags then 113,518 bags would occupy 681,108 or in round figures seven lakhs of square feet, allowing that each bag is 3 feet by 2 feet.

7. The present Sea Customs yard is not more than sufficient to land goods brought by native craft and dutiable goods. Outside this yard there are three places where free goods might be landed. Firstly, the boat bunder where native craft are hauled up for repairs. It is not absolutely incumbent on Government to provide this space, but to take it away would be a very serious blow to native trade, especially as port dues have just been increased. There is

no other place in Cochin where boats can be repaired. Secondly, a yard leased to Messrs. Grieve & Co. for 15 years at Rs. 400 a year from 1896. The agreement allows of a portion of this yard being taken up at any time by Government, but it would be straining the terms of the agreement to take the whole. Thirdly, the open space near the Port office. This is the only open space between the town and the back-water, and it would be a pity to build on it.

8. The areas of these three spots are—

	SQ. FEET.
Boat bunder, 327 feet by 156 feet	51,012
Grieve's yard, 185 feet by 174 feet	32,190
Near Port office, 297 feet by 66 feet	19,602
Total ...	102,804

It will thus be seen that even if Government take all the space available, it is altogether insufficient for landing the rice mentioned in paragraph 6.

9. It is feasible, if the Board desires it, to arrange to land all dutiable goods at the custom-house. The last foreign steamer from London brought 1,438 packages which would occupy about 40,000 cubic feet. The present godown accommodation and what could be provided are as follows :—

	CUB. FEET.
Five godowns in existence (*vide* paragraph 32 of Mr. Marshall's report	48,594
Treasury room to be converted into a godown, 41′ × 18′ × 13′ ...	9,594
Godown to be built on the northern side of the compound, 95′ × 46′ × 13′	56,810
Godown to be built on the southern side, 64′ × 18′ × 13′ ...	14,976
Total ...	129,974

The construction of the necessary godowns would involve considerable and, as it seems to me, unnecessary expense.

10. Before the Board decide to land all dutiable goods at the customs-house, I would suggest that the Cochin Chamber of Commerce be consulted.

11. A copy of the Sea Customs Superintendent's letter on the subject is enclosed.

From F. W. S. CUFFLEY, Esq., Superintendent of Sea Customs, Cochin, to the Collector of Malabar, dated 21st July 1898, Ref. on C. No. 677 (*a*).

With reference to paragraph 21 of Board's Proceedings (Separate Revenue), Mis. No. 2231, dated 31st May last, forwarded to me with your Endorsement, Ref. on C. No. 743 B. & G., dated 29th ultimo, I beg to report as follows.

In order to raise this port to the level of a well-regulated one, in my opinion, it is first of all highly necessary that *all* goods—and more so *dutiable goods*—should be brought to the *Custom-house* before being passed. If this were done—

(1) the Superintendent would be better able to supervise the work of his subordinates as well as be in a better position to see that the examination of free and dutiable goods is properly conducted as directed by the Board ;

(2) he would be able more frequently to attend to the *examination* of goods in *person* ;

(3) the customs staff here would be concentrated.

At present, there are nearly a dozen jetties in British Cochin, at most of which goods are landed ; and as tally clerks and peons have to be deputed to these, the staff available for work at the customs-house is considerably lessened.

To enable *all* goods to be brought to the customs-house, the following are necessary :—

(1) a customs wharf large enough to accommodate, until such time as they are removed all goods landed and shipped ;

(2) customs godowns large enough to contain all dutiable imports. At present, dutiable goods brought only by *native craft* are landed on the custom-house wharf and stored in the customs godowns. Dutiable goods brought by general pass steamers and foreign steamers, however, are landed at the *agents' jetties* and *stored in their godowns*. The following are the agents in whose godowns the above are stored :—

(i) Messrs. Aspinwall & Co., Agents of the B.I.S.N. Company ;

(ii) Messrs. Pierce, Leslie & Co., Agents of the A.S.N. and Clan Companies.

The above concession was granted to these agents by one of the former Collectors, chiefly on the ground that the present custom-house was not large enough to contain all dutiable imports:

The present customs wharf is about 213 feet long, and, as there is room, may even be extended a little.* This, however, even under existing arrangements, is not large enough ; and were the Board to order *all* goods to be brought to the custom-house, would be *quite inadequate* to the needs of the port.

* By about 65 feet.

The storage capacity of the customs godowns is, as calculated by Mr. Marshall and checked by me, about 48,594 cubic feet. The space available for storing dutiable goods is therefore quite insufficient. A large customs wharf and more godowns for storage are therefore highly necessary not only for present purposes but also to meet future requirements, as this is a growing port, and, with the opening of the Shoranur-Ernaculam Railway, will no doubt become a thriving one. The customs wharf may, as stated above, be extended a little ; but how to increase the storage capacity of the present custom-house is the question difficult of solution. It would be extremely hard to secure land adjoining the custom-house owing to the fact of the latter being bounded on the north by a creek, on the west by a narrow road, on the other side of which there are a number of bazaars, and on the south by *Native* Cochin. It will therefore be difficult to extend the custom-house in any of these directions.

There is a piece † of ground 185 feet (long) by 174 (broad) a little to the north of the present custom-house. This, I am told, belongs to Government, and has been leased to Mossrs. Grieve & Co. for a term of years, on the condition that, should the Government require the land at any time, it must be vacated. I beg to suggest that this will make a suitable sitefor a *custom-house*. Adjoining this piece of ground is another ‡ piece. This also belongs to Government, and is at present utilized by the Port officer as a place where disabled boats, etc., come for repairs. If this piece also could be obtained, a large *customs godown* could be built on it, and this, together with other godowns that may be erected on the piece of ground first referred to, would afford, in my opinion, enough of room for the storage of all dutiable imports. This site would possess the following advantages :—

† *Vide* plan.

‡ About 327 feet long and 156 broad.

(1) A large wharf could be erected on it.

(2) A sufficient number of godowns could be built on it.

(3) It would be nearer the mouth of the harbour, and so

(*a*) enable the customs staff to exercise a better supervision over goods imported and exported ;

(*b*) make a custom-house built on it more easy of access to masters of vessels and passengers, and better enable the customs officers to collect duty on baggage imported by the latter, should such be imported.

(4) It would be farther from *Native Cochin* than the present custom-house. This may be urged by some as a reason why the present custom-house should *not* be removed, as nearly all the native merchants reside in *Native* Cochin, and they would, in consequence of a removal of the custom-house, be put to inconvenience.

To this objection, I would reply as follows :—

(*a*) More than half the trade of the port is in the hands of the European merchants, whose place of business is in *British* Cochin.

(*b*) The proximity of native craft to Native Cochin, in my opinion, would facilitate the smuggling of dutiable goods (*e.g.*, liquor from Mahé) into Native Cochin. The farther the native crafts are anchored from Native Cochin the better, in my opinion, will it be for the Government revenue.

(5) It would be half-way between the godowns of the European and native merchants, and, should the Board decide that *all* goods must be brought to the custom-house, the European firms, in whose hands more than half of the trade is, would not find it difficult to take their goods to and from the custom-house.

(6) The objections that were raised by one of the former Collectors to a wharf being built on the piece of ground near the *Port office* § on the score of the water at this part being "choppy" would be untenable in respect to this spot.

§ *Vide* plan.

If the Board think that a new custom-house is unnecessary, I would beg permission to make an alternative suggestion, viz., to let the present custom-house remain where it is, but, as its storage capacity is insufficient, to build a large customs-shed on one of the two spots above suggested by me. If the custom-house is to remain where it is, in my opinion, *one* of these two spots would be more suitable for the erection of a shed than the spot near the Port office,

as the former would be much nearer to the custom-house. A few more sheds also could be erected on the present customs premises to meet all possible requirements. As regards the present customs premises *alone* affording room for the storage of all dutiable goods, I am *very doubtful*. Even if more godowns could be erected on it, the storage space would still, in my opinion, be insufficient.

Pending the receipt of the Board's order on the above matter, I beg to make the following suggestions :—

(*a*) that *dutiable* goods be stored, as now, in the agents' godowns, but that they (*i.e.*, agents) be requested to set apart *separate godowns* for the storage of *such goods* ;

(*b*) that these godowns be kept under double lock and key, one key to be kept by the Superintendent and the other by the agents ;

(*c*) that goods to be stored in, or removed from, these godowns be so stored or removed—

(1) only during *office hours*, and

(2) in the *presence* of a *customs officer* ;

(*d*) that such goods unavoidably landed *after office hours* be kept under customs watch until removal into the godowns ;

(*e*) that no goods be removed from the godowns without the Superintendent's "pass" order being given on the duplicate bill of entry ;

(*f*) that a register be kept by the customs clerks on duty to show all goods removed into and taken from the godowns.

2. *Customs tally in respect of imports.*—All goods landed from (1) foreign vessels, (2) coasters (other than general pass coasters), and (3) native crafts are tallied, as they are landed with the *boat-notes* given by the ships' officers. In the case of *general pass steamers*, however, the necessary boat-notes are not presented to the customs clerks at this port, and consequently the requisite tally cannot be made by them. From the Madras Collector's letter, embodied in Board's Proceedings (Separate Revenue), Mis. No. 1631, dated 26th April 1898, and communicated to this office with your Endorsement, dated 27th May 1898, it will be seen that at Madras boat-notes are given for *all* cargo brought by the *above steamers*. The boat-notes for *dutible* goods are separate from those given for free goods. The latter are taken charge of by the Harbour Trust tally clerks and by the agents' dubashes who make the necessary tally. The former are given to the customs clerks, who tally the goods and see that they are taken into the custom-house. I have already communicated a copy of the above Board's Proceedings to the firms for information, with the request that they will, in future, see that the separate boat-notes are given for dutiable goods and that these are given to the customs tally clerks. As regards the tally of *free* cargo, rule No. 20 of General Pass Rules provides for this being done ; but as this has *never* been done here before, *I request your orders* on the point. In my opinion, it would be good to do it.

3. *Landing at this port of goods manifested for this port.*—All goods brought by *native craft* and manifested for this port are landed at the customs wharf and tallied. These are, *afterwards*, if necessary, taken to jetties in Native Cochin and landed there. Goods brought by (1) foreign vessels, and (2) coasting steamers (including general pass steamers) are, as a rule, landed at the Agents' jetties and stored in their godowns until duly cleared, after which, if necessary, they are taken to Native Cochin. In this connection, I would submit that in the case of all cargo which has once already been landed in the agents' godowns, a second landing at the customs wharf is unnecessary and will, if enforced, cause unnecessary delay and inconvenience to the consignees. I would therefore suggest that, in the case of such goods, a "pass", as given in the margin, be given to the importer by the customs tally clerk present at the jetties. On this being presented at the customs wharf, the cargo will be allowed to proceed to Native Cochin, *without* a second landing and examination. Cargo boats carrying goods for Native Cochin must therefore, *in every case*, touch at the customs wharf. It may sometimes happen, however, that owners of cargo boats, not in possession of the pass above referred to, may, in view of escaping examination at the customs wharf, evade the vigilance of the customs staff, and take their goods *direct* to Native Cochin. In order to prevent this, I would suggest that the Port officer be instructed to warn all owners of cargo boats that when carrying cargo, if they fail to touch at the customs wharf *on any pretext whatever*, they will be liable to a penalty. In my opinion, this will serve to extinguish any desires they may have to evade touching at the customs wharf.

Customs Pass.

(200) (bags) of rice under mark (———) were landed in Messrs. ———— godowns and duly examined, and are now removed to Native Cochin.

Date. Tally clerk.

4. *Customs tally in respect of exports.*—No tally in respect of exports takes place at this port, and I would *request your orders* on the point. In my opinion, customs tally, as in the case of imports, is very necessary.

5. *Goods shipped from jetties in Native Cochin.*—One of the former Deputy Collectors of Cochin ordered that vessels carrying rice, kerosine-oil and empty casks may, after inspection,

proceed to Native Cochin waters and *there unload*. This is referred to in paragraph 34 of Mr. Marshall's report, and the Board has, in my opinion, very properly ordered this to be discontinued. The same officer granted also another concession which does not seem to have been brought to Mr. Marshall's notice, viz., that, subject to certain restrictions, "vessels in ballast may proceed to Native Cochin and *there load*". In my opinion, this also is very improper and should be discontinued, as all goods should be lauded and shipped under *customs supervision*, and this cannot be done if the goods are shipped from *Native* Cochin. I therefore *request your orders* also on this point.

6. *Customs arrangements in Native Cochin referred to in paragraphs 24 and 25 of the Board's Proceedings.*—As the outcome of the correspondence carried on between the Collector of Malabar and British Resident, the former was informed that "the Durbar had no objection to adopt the first of the two alternative proposals made by the Collector, viz., that goods landed *direct* at Cochin from vessels anchored off Narakal or Mallipuram may, for the purposes of customs duty and trade statistics, be treated in the same way as if they had been landed from vessels *in* the *Cochin* roads". According to the wording of the Dewan's communication it would appear that goods may be landed either in *British* or *Native* Cochin. But, on enquiries made by me, I learn that no goods have been *landed* during the present monsoon at either of the above Sircar ports, but are brought *direct* to *British* Cochin, where import duties are levied in obedience to your Endorsement No. 726/S.C., dated 7th December 1897, on letter from the British Resident of Cochin, No. 3622, dated 28th November 1897. The extracts from the cargo book are filed in this office by the agents and all documents relating to imports, received by post from other ports, are sent here by the Sircar Customs Superintendent. Accompanying these goods from Sircar ports come boat-notes which are signed by the *ships' officers*. G.O., No. 357, Revenue, dated 6th May 1889, is merely to the effect that *boat-notes should be taken with the goods*. From the records, it would appear that they (*i.e.*, boat-notes) should be signed by the Sircar Superintendent. This, however, is not done by him. This is probably due to the fact that the boats come direct to British Cochin without touching at the Sircar ports. This being so, I doubt whether it would be possible for him to sign boat-notes. Sometimes, however, boat-notes, with the remark "in ballast" and signed by *him* are received here.

As regards exports to the Sircar ports, boat-notes (in duplicate) are filed here by the exporters. On production of these at the Sircar ports, the Customs Superintendent there passes the shipping bills put in. I am, however, informed that the goods do not *touch* at the Sircar ports, but are taken straight to the vessels. In this connection, I beg to state that I have lately received a communication from you directing me to report on the advisability of issuing *shipping bills direct* from this office instead of boat-notes, as suggested by the Chamber of Commerce. I have addressed the Mallipuram Superintendent on the matter to ascertain his views, and, on hearing from him, I shall submit my report shortly.

As regards smuggling of dutiable goods, I learn that facilities exist for doing so. The staff being a small one, it is not possible to keep a strict watch along the coast. It is possible, therefore, for dutiable goods (*e.g.*, liquor from Mahé) to be smuggled into the place. It would be well therefore to request the Sircar authorities to guard the coast more carefully.

Paragraph 29 of the Board's Proceedings.—Although the employment of the two Assistant Superintendents had been sanctioned in Board's Proceedings, Press No. 437, dated 8th October 1897, they had not joined their appointments at the time of Mr. Marshall's inspection of this port.

In view to throwing light on the several points referred to above, I am also submitting a plan of this port, separately.

Imports from Foreign countries and coastwise into the port of Cochin during the year 1897-98.

Articles.		From Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		Rs.
Apparel (including drapery, haberdashery, millinery, uniforms, accoutrements but excluding hosiery).	Val.	..	4,234	..	23,540	..	27,774
Boots and shoes	Pairs.	8	27	859	2,160	867	2,187
Books and printed matter	Cwt.	25	2,223	40	3,804	65	6,027
Building and Engineering materials	Val	..	33,918	..	73,109	..	1,07,027
Cabinetware and furniture	,,	..	2,857	..	2,286	..	5,143
Candles	Lb.	2,528	658	9,353	3,278	11,881	3,936
Carriages and carts (excluding railway carriages) and parts thereof	Val.	..	3,478	..	1,936	..	5,414
Chemicals	,,	..	544	..	16,998	..	17,542
Chinese and Japanese ware	,,	..	..	..	2,346	..	2,346
Clocks and watches	No.	..	..	322	1,153	322	1,153
Coal	Tons.	..	..	269	2,480	269	2,480
Coffee	Cwt.	23	1,575	119	4,760	142	6,335
Coir—							
Unmanufactured	,,	..	..	2,743	9,583	2,743	9,583
Manufactures (excluding rope)	,,	..	..	2,565	16,527	2,565	16,527
Cotton—							
Raw	Cwt.	..	..	15,677	3,65,500	15,677	3,65,500
Twist and yarn	Lb.	57,288	33,325	575,380	2,16,561	632,668	2,49,886
Manufactures—							
Piece-goods—							
Grey (unbleached)	Yds.	370,925	62,366	2,143,561	2,76,106	2,514,486	3,38,472
White (bleached)	,,	225,626	30,233	658,811	1,18,595	884,437	1,48,828
Coloured, printed or dyed	,,	..	..	172,495	35,458	172,495	35,458
Other sorts	Val.	..	..	..	6,168	..	6,168
Drugs, medicines and narcotics (excluding chemicals)—							
Drugs and medicines	Val.	..	10,943	..	98,099	..	1,09,042
Opium	Cwt.	lb. 2	34	35	35,200	35	35,234
Tobacco—							
Unmanufactured	Lb.	426,813	46,468	24,602	4,103	451,415	50,571
Manufactured	,,	290	615	7,468	3,012	7,758	3,627
Dyeing and tanning materials	Val.	..	68	..	2,973	..	3,041
Earthenware and porcelain (excluding earthenware piping)	,,	..	35,103	..	25,636	..	60,739
Fodder, bran and cattle-food (including hay and straw and oil-cake)	Cwt.	33	99	574	1,514	607	1,613
Fruits and vegetables	Val.	..	15	..	2,78,494	..	2,78,507
Glass and glassware	,,	..	3,124	..	24,520	..	27,644
Grain and pulse—							
Barley	Cwt.	..	..	4	22	4	22
Grain	,,	..	..	5,296	17,980	5,296	17,980
Jawar and bajra	,,	..	..	187	1,146	187	1,146
Pulse	,,	..	..	15,310	83 715	15,310	83,715
Rice in the husk	,,	..	..	692,564	21,00,681	692,564	21,00,681
Rice not in the husk	,,	..	..	454,472	20,12,528	454,472	20,12,528

Imports from Foreign countries and coastwise into the port of Cochin during the year 1897-98—*cont.*

Articles.		From Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		Rs.
Grain and pulse—*cont.*							
Wheat	Cwt.	..	..	9,696	68,349	9,696	68,349
,, flour	Lb.	..	..	81,396	6,136	81,396	6,136
Other sorts	Cwt.	..	..	12,439	61,779	12,439	61,779
Gums and resins	,,	..	..	1,517	14,025	1,517	14,025
Hardware and cutlery	Val.	..	26,204	..	60,985	..	87,189
Hemp—							
Raw	Cwt.	..	..	283	3,403	283	3,403
Hides and skins	,,	..	..	10	1,041	10	1,041
Instruments, apparatus and appliances and parts thereof	Val.	..	4,939	..	425	..	5,364
Jewellery and plate of gold and silver	,,	..	50	..	13,150	..	13,200
Jute—							
Manufactures	Val.	..	..	..	20,438	..	20,438
Lac	Cwt.	..	..	..	6,823	185	6,823
Liquors—							
Ale, beer and porter	Gal.	300	783	1,745	4,395	2,045	5,178
Cider and other fermented liquors	,,	6	36	3	18	9	54
Spirit	,,	2,507	15,868	2,963	23,799	5,470	39,667
Wines	,,	704	3,219	574	4,480	1,278	7,699
Machinery and millwork—							
Steam-engines and parts—	Val.	..	43,565	..	6,299	..	49,864
Other sorts	,,	..	2,728	..	33,499	..	36,227
Other sorts of machinery	Tons.	160	15,878	10	600	170	16,478
Manures	Val.	..	9,200	..	6,897	..	16,097
Matches	,,	..	..	..	..	..	..
Metals—							
Brass	Cwt	36	4,957	268	10,192	304	15,149
Copper	,,	254	11,701	1,034	45,848	1,288	57,549
Iron	,,	6,794	70,743	12,385	74,864	19,179	1,45,607
Lead	,,	761	11,084	208	2,117	969	13,201
Quicksilver	Lb.	..	..	152	247	152	247
Steel	Cwt.	11,901	71,618	410	3,768	12,311	75,386
Tin	,,	..	..	93	5,856	93	5,856
Zinc or spelter	,,	171	2,987	348	6,979	519	9,966
Metals, unenumerated	,,	1	39	373	9,002	374	9,041
Oils—							
Mineral—	Gals.	400	200	799,251	3,61,553	799,651	3,61,753
Kerosine	,,	57	129	1,350	1 750	1,407	1,879
Other kinds	,,	8	111	16,372	19,960	16,380	20,071
Other sorts of oil	Val.	..	871	..	8,440	..	9,311
Paints and colours, including painters' materials	,,	..	2,675	..	40,592	..	43,267
Paper and pasteboard	,,	..	544	..	10,116	..	10,660
Perfumery							

Imports from Foreign countries and coastwise into the port of Cochin during the year 1897-98—*cont.*

Articles.		From Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Pitch, tar and dammer	Cwt.	53	Rs. 294	625	Rs. 2,240	678	Rs. 2,534
Provisions	Val.	..	21,334	..	70,476	..	91,810
Salt	Tons.	Cwt. 11	211	120	11,418	120	11,629
Seeds	Cwt.	32	3,438	23,229	1,93,677	23,261	1,97,115
Silk—							
Manufactures—							
Piece-goods	Yds.	6	16	4,354	5,167	4,360	5,183
Soap	Cwt.	100	1,405	581	6,867	681	8,272
Spices	Lb.	44,839	2,362	444,631	51,957	489,470	54,319
Stationery (excluding paper)	Val.	..	1,302	..	15,883	..	17,185
Stone and marble	Cwt.	..	..	7,691	2,707	7,691	2,707
Sugar, refined, etc.	,,	1	17	11,631	1,38,184	11,632	1,38,201
Do. unrefined	,,	..	..	612	5,271	612	5,271
Toys and requisites for games	Val.	..	712	..	2,059	..	2,771
Umbrellas	No.	1,151	900	27,474	32,038	28,625	32,938
Wood—							
Teak	Cub. Tons.	..	..	69	5,095	69	5,095
Other timber	,,	..	..	439	14,135	439	14,135
Firewood	Tons.	..	..	1	5	1	5
Ornamental	Val.	..	..	..	1,655	..	1,655
Manufactures	,,	..	241	..	1,75,290	..	1,75,531
Wool—							
Manufactures	Val.	..	1,458	..	30,406	..	31,864
Other articles	,,	..	1,892	..	12,264	..	14,156
	Total ..	..	6,07,618	..	75,86,590	..	81,94,208

Exports to Foreign countries and coastwise from the port of Cochin during the year 1897-98.

Articles.		To Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Apparel	Val.	..	Rs. 5,080	..	Rs. 25,159	..	Rs. 30,239
Building and Engineering materials	,,	..	850	..	3,045	..	3,895
Cabinetware and furniture	,,	..	2,650	..	7,939	..	10,589
Coffee	Cwt.	417	44,086	480	51,177	897	95,263
Coir—							
Unmanufactured	Cwt.	9,908	87,579	20,358	1,23,391	30,266	2,10,970
Manufactures (excluding rope)	,,	236,800	23,65,970	129,369	10,45,995	366,169	34,11,965
Cordage and rope of vegetable fibre	,,	3,176	34,636	66,653	4,27,917	69,829	4,62,553
Cotton—	Lb.	20,000	7,920	1,238,242	4,99,524	1,258,242	5,07,444
Twist and yarn	Yds.	..	..	29,680	5,522	29,680	5,522
Piece-goods							
Drugs, medicines and narcotics (excluding chemicals)—	Val.	..	46,124	..	62,071	..	1,08,195
Drugs and medicines	Lb.	220	210	12,146	1,481	12,366	1,691
Tobacco, unmanufactured and manufactured	Cwt.	1,467	8,776	4,105	22,444	5,572	31,220
Dyeing and tanning materials	Cwt.	27,133	87,105	116,145	2,47,187	143,278	3,34,292
Fodder, bran and cattle-food—							
Oil-cake	No.	300	10	3,105,475	90,524	3,105,775	90,534
Fruits and vegetables—	Cwt.	3,308	36,810	8,153	91,989	11,461	1,28,799
Cocoanuts	Val.	..	..	..	2,769	..	2,769
Do. kernel or copra				56,572	1,93,339	56,572	1,93,339
Other sorts	Cwt.	..	..	46,251	2,32,858	46,914	2,37,348
Grain and pulse—							
Rice in the husk	,,	663	4,490	10,408	34,977	10,565	35,892
,, not in the husk	,,	157	915	206	7,167	206	7,217
Other sorts	,,	38	50	..	4,591	..	4,591
Hides and skins	Val.	..	..	..	6,500	..	6,500
Ivory, manufactured and unmanufactured	,,	..	..	..	47,927	..	47,927
Jewellery and plate of gold and silver	Val.	..	..	..	20,400	358	20,500
Jute—	Tons.	2	100	356	7,758	..	7,758
Manufactures	Val.	..	..	..	..	1,872,246	1,76,421
Manures	Sq. yds.	21,835	13,760	1,850,411	1,62,661	247	4,867
Matches	Cwt.	33	270	214	4,597	..	..
Mats and matting						6,291	1,33,709
Metals	Gal.	6,291	1,33,709	..	..	3,961,818	45,74,578
Oils—	,,	1,003,932	12,99,098	2,957,886	32,75,480	120,973	1,07,802
Essential	,,	..	..	120,973	1,07,802	..	7,293
Cocoanut	Val.	..	7,177	..	116		
Other sorts							
Paints and colours	Lb.	8,974	6,531	40,124	17,154	49,098	23,685
Provisions—	,,	268,212	17,211	1,735,538	2,51,959	2,003,750	2,69,170
Fishmaws and shark fins							
Fish, dry, unsalted							

Exports to Foreign countries and coastwise from the port of Cochin during the year 1897-98—*cont.*

Articles.		To Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		Rs.
Provisions—*cont.*							
Fish, dry, salted	Lb.	1,192,100	1,07,083	20,384	2,168	1,212,484	1,09,251
Other sorts	Val.	..	670	..	26,839	..	27,509
Seeds	Cwt.	..	..	2,175	15,913	2,175	15,913
Ships—							
Parts of	Val.	..	190	..	10,502	..	10,692
Spices—							
Ginger	Lb.	1,181,097	2,06,446	693,640	1,11,061	1,874,737	3,17,507
Pepper	,,	755,458	1,36,155	968,011	1,80,394	1,723,469	3,16,549
Other sorts	,,	..	..	91,053	11,399	91,053	11,399
Sugar	Cwt. lb. 10	lb. 10	2	971	11,864	971	11,866
Tea	Lb.	1,634,967	11,29,000	192,305	96,329	1,827,272	12,25,329
Wood—							
Teak	Cub. tons	27	2,540	2,084	1,02,486	2,111	1,05,026
Other timber	,,	45	2,520	2,093	68,623	2,138	71,143
Manufactures of wood	Val.	..	43,551	..	80,770	..	1,24,321
Other articles	,,	..	5,083	..	78,219	..	83,302
	Total ..	..	58,44,357	..	78,79,987	..	1,37,24,344

Imports to, and exports from, Cochin of private merchandise in the three years from 1895-96 to 1897-98.

—	1895-96.	1896-97.	1897-98.
	Rs.	Rs.	Rs.
Imports—			
From Foreign countries	5,46,522	4,80,876	6,07,618
Coastwise	96,51,074	63,98,364	75,86,590
Total ..	1,01,97,596	68,79,240	81,94,208
Exports—			
To Foreign countries	70,91,831	53,74,448	58,44,357
Coastwise	90,61,984	80,00,559	78,79,987
Total ..	1,61,53,815	1,33,75,007	1,37,24,344

Mis. No. 536, Revenue, 6th February 1899.

Order—Mis. No. 536, Revenue, dated 6th February 1899.

The Government agrees with the Board of Revenue that the existing arrangements at the port of Cochin are unsatisfactory and likely to lead to loss of revenue. Orders will be issued and that it is necessary to provide additional accommodation. Engineer to meet the in the Public Works Department to the Superintending Engineer at Cochin, and to discuss with Commissioner of Salt, Abkári and Customs Revenue at Cochin, and to discuss with him what is needed to remedy the defects.

2. The attention of the Resident in Travancore and Cochin will be drawn in the Political Department to paragraph 6 of the Board's Proceedings with the request that he will favour the Government with a report on the subject.

(True Extract.)

(Signed) G. S. FORBES,
Secretary to Government.

To the Board of Revenue (Separate Revenue),
" the Political Department, with paragraph 6 of Board's Proceedings and paragraph 35 of Mr. Marshall's report.
" the Public Works Department.

Ex. J. Maghimadoss.

10 Copies.

26/8/02.

NOTES CONNECTED WITH G.O., No. 536, REVENUE, DATED 6TH FEBRUARY 1899.

Proceedings of the Board of Revenue (Separate Revenue), dated 25th November 1898, Mis. No. 4682.

To Secretary—

Owing to insufficient accommodation at the port of Cochin, two firms—Messrs. Aspinwall & Co. and Messrs. Pierce, Leslie & Co.—have been allowed to land their goods and convey them direct into their own godowns without passing them through the custom-house, duty being paid when the goods are cleared. As the godowns are from one-quarter to one-half of a mile from the custom-house, the Superintendent is unable sufficiently to examine the packages, and the goods are practically, in the opinion of Mr. Marshall, who was placed on special duty to visit the various ports of the Presidency, left to be assessed by the public. The Collector of Malabar, on the other hand, thinks that the existing arrangement has worked well; that Government has lost no revenue; that it is impossible to provide sufficient space in Government yards for all goods landed from steamers; and that the construction of the necessary godowns would involve considerable, and, in his opinion, unnecessary expense. He would therefore let matters alone.

This is an extremely lax arrangement.

G. S. FORBES.

How does he know that?

A. T. A[RUNDEL].

2. The Board of Revenue is unwilling to accept this recommendation and desires that at least all dutiable goods should be brought to the custom-house. For this purpose the construction of an additional wharf and goods sheds are necessary; and the local customs officer has stated that space can be found. The Cochin Chamber of Commerce, which was consulted on the subject, approves of the proposal. The Board therefore inquires whether the Government is prepared to incur the cost of providing the necessary accommodation, and in that event suggests that orders may be issued to the Superintending Engineer to meet the Commissioner at Cochin and discuss the question.

3. It is submitted that until it is definitely stated what accommodation is needed and what the cost of providing it will be, it is premature to answer the Board's query. But there is no objection to the issue of orders in the Public Works Department to the Superintending Engineer as suggested.

G.S.F.

4. In this connection the Board refers to the trade convention with the Cochin Darbar, by which this Government undertook to make up the difference between the customs duty at British rates realised by the Darbar and Rs. 1,10,500, and apprehends that it (the Darbar) has small necessity for concerning itself about strict customs administration. It accordingly suggests that the Resident may be asked to take the

subject into his full and early consideration. But it is submitted that before causing an enquiry of this kind to be made into the Customs administration of a Native State, some tangible grounds for it must be urged. But the only information furnished is that the Customs staff employed by the Darbar is inadequate; that it is not known what amount of duty and at what rate is levied on foreign goods; that the order to furnish the British Customs officer with certain boat notes has not been carried out; and that facilities for smuggling exist. It is thought that the Board may be asked to submit a memorandum concisely and more definitely setting forth the grounds on which the enquiry is urged.

British interests are plainly in danger if the Resident does not keep an eye on the working of the Customs administration of the State.

G.S.F.

This is ample evidence if any were needed.

G.S.F.

V.K.R.
6-1-99.

To the Honourable Member—

It is a primary duty of a Resident to see that British interests are protected and as the Board suggests the Resident should be instructed to report on the subject.

A.T.A.

A. E. H[AVELOCK].

The additional accommodation recommended by the Board of Revenue to be provided at the port of Cochin (British) seems certainly required, and the Commissioner and Superintending Engineer should meet and discuss what is needed and estimate the cost and report.

Obviously. The present system is a poor makeshift and must inevitably cause leakage of revenue.

A.T.A.
10-1-99.

A.E.H.
3-2-99.

G. S. FORBES.
7-1-99.

Demi-official from the Hon'ble Mr. J. THOMSON, to the Hon'ble Mr. G. S. FORBES, dated 10th January 1899.

Please see paragraph 8 of Board's Proceedings, Mis. No. 4682, dated 25th November 1898. I propose starting for the West Coast early next week, and shall be much obliged if you can let me have early orders on the points therein raised regarding Cochin Custom-house, and will instruct the Superintending Engineer or his subordinate to meet me if you concur as to the advisability of our consulting on the spot in regard to the extent of building necessary and the site on which it is to be constructed.

To Secretary—

Please see draft below. It has to be sent to the Public Works and Political Departments for counter-initials.

2. In his demi-official of the 10th instant, Mr. Thomson requests that, if Government approves of his proposals, the Superintending Engineer or his subordinate may be instructed to meet him at Cochin next week. May the demi-official be forwarded to the Public Works department with the file for taking immediate action (demi-officially) pending issue of formal orders?

V.K.R.
12-1-99.

Yes: and I shall examine the draft afterwards.

G.S.F.
12-1-99.

To the Public Works Department u.o.

PUBLIC WORKS DEPARTMENT.

The Executive Engineer, West Coast division, at Calicut was wired to last night to meet the Salt Commissioner at Cochin.

This file only reached this office yesterday.

R.W.L.

A. S. RUSSELL.
17-1-99.

Telephonic message from the Assistant Secretary, Board of Revenue (Separate Revenue), to the Secretary to Government, Revenue Department, dated 17th January 1899.

Board's Proceedings, Mis. No. 4682, dated 25th November 1898. Please state whether instructions have been issued to the Superintending Engineer to meet the Commissioner at Cochin.

Telephonic message from the Under Secretary, Revenue Department, to the Secretary, Public Works Department, dated 17th January 1899.

Please see Revenue C. No. 8329 of 1898 sent unofficially on 12th January 1899, and please say whether instructions have been issued to the Superintending Engineer to meet the Salt Commissioner at Cochin.

Telephonic message from the Under Secretary, Public Works Department, to the Under Secretary, Revenue Department, dated 17th January 1899.

An urgent telegram was sent last night to the Executive Engineer, West Coast division, at Calicut to meet the Salt Commissioner at Cochin. The file in question only reached this office yesterday.

Telephonic message from the Under Secretary to Government, Revenue Department, to the Secretary, Board of Revenue (Separate Revenue).

An urgent telegram was sent last night to the Executive Engineer, West Coast division, at Calicut, to meet the Salt Commissioner at Cochin.

REVENUE DEPARTMENT.

To Secretary—

The Commissioner was informed by telephone yesterday that the Executive Engineer, West Coast division, had been directed to meet him at Cochin. The draft below has to be passed by the Secretary and sent to the Political department for acceptance.

G.A.V.
18-1-99.

V.K.R.
18-1-99.

Yes.

G.S.F.
19-1-99.

To the Political Department u.o.

POLITICAL DEPARTMENT.

To his Excellency the Governor for orders.

G. STOKES.
21-1-99.

To Chief Secretary—

His Excellency the Governor has passed the draft below. It is submitted that the file may be now returned to Revenue.

V.S.M.
4-2-99.

C.M.S.
4-2-99.

G.S.
4-2-99.

To the Revenue Department u,o.

REVENUE DEPARTMENT.

To Secretary—

May the order now issue ?

G.A.V.
6-2-99.

V.K.R.
6-2-99.

Issue.

G.S.F.
6-2-99.

[Issued as G.O., No. 536, Revenue, dated 6th February 1899.]

Government {1899} of Madras.

REVENUE.

MISCELLANEOUS.

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

G.O., Mis. No. 536, 6th February 1899.

FEBRUARY.

Existing arrangements at the Port of Cochin

considering that the — are unsatisfactory and

No. 1—43 feet long, 24 feet broad
13 feet in height ;

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4682, dated 25th November 1898:—

Read—letter from F. C. PARSONS, Esq., I.C.S., Acting Collector of Malabar, dated 23rd August 1898, Ref. on C. No. 743-B. & G. of 1898, reporting on certain arrangements at the Cochin custom-house, after personal inspection as directed in paragraph 21 of Board's Proceedings, No. 2251, dated 31st May 1898; and Board Reference thereon, No. 753, dated 5th September 1898, requesting the Collector of Malabar to consult the Cochin Chamber of Commerce regarding the taking of all foreign goods into the custom-house.

Read—also letter from the same officer, dated 9th October 1898, Ref. on C. No. 743-B. & G. of 1898, submitting the Chamber's reply.

Resolution—Mis. No. 4682, dated 25th November 1898.

The Board finds it necessary to take the orders of Government on the customs arrangements at the port of Cochin.

2. These have been peculiar from before the consolidation of the Sea Customs laws, and, instead of being brought into harmony with the law, have been allowed a development of their own. In 1865 the Collector of Malabar reported, for Cochin especially, that as the merchants there had gone to expense in providing wharves and warehouses, they should not be required to bring their goods to the custom-house prior to shipment, enforcing his argument by the absence of custom-house accommodation and insufficient establishments. The Board permitted continuance of the practice, "provided due precautions were taken to prevent injury to the customs revenue." Going a large step farther in February 1883 the Collector permitted Messrs. Aspinwall & Co., Agents of the B.I.S.N. Company, to land dutiable goods into their own godowns instead of into the custom-house, on their giving an undertaking under rule 8 of the Revised Coasting Steamer Rules, and in March 1887 the same concession was granted to Messrs. Pierce, Leslie & Co., Agents for the A.S.N. Company. These two firms are, it may be said, the only firms concerned largely with the shipping trade of the port. The arrangements made persisted, though [illegible] revised rules of 1889 (Board's

R.B.P. No. 6351 of 9th October 1865.

rules never applied to foreign steamers; and when in 1895–96 the Board was considering the reorganization of the customs establishments, the Collector could only propose * additions to the establishment, and did not think it advisable to extend the custom-house accommodation because of its inconvenient situation with reference to the business premises of the chief European merchants, and the want of space in its neighbourhood, while no other satisfactory site was available.

* Board's Proceedings (Separate Revenue), No. 259 of 13th June 1895, paragraph 19, printed in Board's Proceedings (Separate Revenue), No. 38 of 27th January 1896.

3. Consequent on G.O., No. 776, Revenue, of 28th November 1895, intermediary to the final orders on the reorganization, Assistant Commissioner Mr. Marshall was deputed to visit out-ports. His report on Cochin is annexed; a perusal of the whole of it is requested. A proper condition of things could hardly be expected with a custom-house dispersed over merchants' godowns and wharves, and dependent for accurate and honest working on the payers of cutsoms charges, on tally clerks and peons.

4. Mr. Marshall's report was communicated to the Collector, and his notes thereon are marginally entered. There was small room for satisfactory explanation; and on what was given, the Board directed the Collector to visit the port, make full enquiries and submit proposals calculated to bring the place under proper regulation. A trained Customs Superintendent was appointed and a report required from him also.

5. These reports † are herewith submitted. The Collector continues to find insuperable difficulties in the matter of adequate accommodation from want of space and the large expenditure that would be necessary on buildings; and does not consider that Government is losing revenue by current arrangements. The Sea Customs Superintendent makes various suggestions for obtaining a proper site, and, in requesting orders on various points, shows clearly how very unsatisfactory and ill-regulated the administration continues to be from want of proper premises, from the expedients that have been adopted, and from the customs conventions between this Government and the Native State.

† From Collector, dated 23rd August 1898. From Sea Customs Superintendent (to Collector), dated 21st July 1898.

6. This last matter does not appear to have received proper consideration hitherto. Under the Interportal Convention, Cochin has adopted the British Indian tariff and rates of import duty on all foreign goods imported; foreign goods which have already paid import duty to British India are free on further transport to Cochin; and Cochin has adopted the British Indian tariff and rates of export duty on articles exported to foreign countries—pepper excepted; while the British Government makes good to the Cochin State any difference between the realizations at Cochin State custom-houses and Rs. 1,10,500 guaranteed. The Cochin estimate of customs collections by them is Rs. 5,000 per annum more or less; it is manifest that there is small necessity for the State to concern itself about strict customs administration, and as matter of fact the Board fears that it fails to do so. The conduct of matters concerning imports through Mallipuram and Narakal-Cochin ports, five miles north of British Cochin—into British Cochin, and the indifference as to interference by our officers with imports for Native Cochin direct, which may be gathered from the Sea Customs Superintendent's report, indicate a necessity for thorough enquiry and orders, for, between inefficient arrangements under both Governments, the British Government must be sustaining loss. Recent revelations regarding the importation of opium show the Native State to be far from alive to its own interests, and to be compromising British Indian revenue thereby. The Board ventures to suggest that this part of the subject should receive the full and early attention of the Resident.

7. On the Collector's last report he was requested to consult the Cochin Chamber [illegible] merce on the question of making arrangements to have all dutiable goods [illegible] has replied that it unanimously approves

8. The Board's purpose in these Proceedings is to learn whether Government is prepared to undertake the cost of the necessary accommodation. It appears to the Board that this cannot be longer avoided. If Government concur, the Board would request orders in the Public Works Department for the Superintending Engineer to meet the Commissioner at Cochin and consider what extent of building is necessary and what site should be selected. The local officers do not appear to understand that non-dutiable goods, on import, do not require to be provided with storage room by Government. In respect of exports also there is similarly no necessity, and with regard to them it may be found advisable to continue to permit shipping from the private wharves under proper supervision. With a slender export tariff and with exports mainly of cotton twist and yarn, coir, oil, fish, spices and tea, there is no necessity for dragging these to the custom-house before embarkation if reliable statistics can be ensured otherwise. It is possible therefore that the necessary expenditure may not be heavy, but on this point the Board cannot at present venture any opinion.

9. A detailed statement of last year's exports and imports and of the total trade of the port for three years is enclosed.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with enclosures (three letters, three statements and a map).

Copy to the Collector of Malabar.

Enclosures.

Extract from the report of inspection of the Cannanore, Calicut and Cochin Customs offices by Mr. F. G. Marshall, Assistant Commissioner on Special Duty.

* * * * *

Collector's Remarks.

Cochin.

31. (*a*) The earliest order which I have been able to trace granting the concession to the merchants at Cochin is Board's Proceedings, No. 6351, dated 9th October 1865. That concession is still continued. In the case of dutiable goods landed from foreign vessels, deposits on account of duty are invariably received before goods are allowed to be taken from the jetties into the agents' godowns on condition that they are to remain there intact until a bill of entry is filed.

With the establishment recently sanctioned, the Superintendent should, I think, be able to exercise the necessary supervision over the landing and shipping of goods at the private etties.

(*b*) With regard to the maintenance of the register of packages examined, the Superintendent reports:—

"As the goods are thus landed at the Steamer Agents' godowns which are a little far away from the custom-house, it was difficult for me, as Mr. Marshall says, to carry

Mr. F. G. Marshall's Inspection Report.

31. The most curious feature, one of many, of this port is that foreign goods landed by steamers are not placed in the custom-house nor even in charge of the customs authorities. All packages landed from any steamer, general pass or foreign (there is a fair number of the latter in the season), go direct to the agents' godowns; so if the Superintendent desires to examine and assess them for duty, he has to walk from one merchant's godown to another to look for them. These godowns are from one-quarter to one-half of a mile distant from the custom-house; it is therefore for the Board to decide as to the legality of the procedure regarding the custody of goods as well as the likelihood of a Superintendent, who has all shipping documents to pass, and miscellaneous work of all kinds to get through, to patrol at night, etc., going round to these different godowns to examine goods. The Superintendent says plainly that he seldom does this important duty which is entrusted to a clerk. The register of packages examined contains no entries regarding dutiable goods; so the

Collector's Remarks.

out the examination ordered in Board's Proceedings, No. 485, dated 5th December 1896, in its entirety, and it was for this and other reasons that additional establishment was recently sanctioned."

(*c*) As regards the adjustment of duty on medicines, the Superintendent reports that the only guidance in his office for ascertaining the percentage of proof spirit in medicine is the alphabetical list of patent medicines, etc. As he felt doubtful as to whether the list was exhaustive, he made enquiries at the local hospital on receipt of the bill of entry and invoice of medicines. As it was found that several of the medicines which were not to be found in the alphabetical list contained proof spirits, he referred the matter to the Collector of Customs, Madras, and collected duty according to the instructions received.

32. Considering the physical condition of the port and the great facilities for smuggling, it is perhaps desirable that all goods should be landed at the custom-house. But I do not think this should be ordered off-hand. If the Board wishes I will submit a detailed report after consulting the merchants concerned.

Mr. Marshall calculates the space in cubic feet, but it is the superficial area that should be considered; for it will often be detrimental to the goods to heap them together.

As regards carts, the Superintendent reports that he informed Mr. Marshall that there were no carts drawn by animals and that there were some twenty carts drawn by coolies.

Mr. F. G. Marshall's Inspection Report.

Board's intention when introducing this register is entirely frustrated. The customs work regarding goods landed from steamers may be, I think, briefly summed up by saying that the public assess their goods themselves, and that it is next to impossible for the Superintendent to exercise the control over dutiable goods that the law requires. As an instance of the loss that might accrue to Government from the present procedure, I state the following incident which occurred in the early part of this year. One of the local firms imported a lot of medicines showing in the import summary, the amount of duty to be collected as Rs. 430 odd. The Superintendent not being satisfied sent the papers to the Madras Custom-house, and was informed by the authorities there that the proper duty to be levied was Rs. 1,300 odd. Now, if these goods had been misdescribed and there had been an intention to evade the duty, the Government would have been a heavy loser.

32. The only paper in which I find this matter of the custody of goods was brought to the notice of the Board is contained in Board's Proceedings, No. 38, dated 27th January 1896. In these Proceedings, the Collector describes the custom-house premises as a miserable place and inaccessible on account of a high wooden bridge which makes the place difficult of access for carts. I presume from this that carts drawn by animals are referred to; but the Superintendent informs me that there are not twenty carts drawn by animals in Cochin, all goods being removed by hand carts or by back-water. A suggestion was made at the same time to build some customs sheds, on the space to the east of the port office, but this proposal did not meet with approval, as the Collector stated that with a westerly wind there was always a choppy sea about this part of the back-water. These objections were evidently those raised by the merchants, who, of course, did not wish any change to be made, but, if the matter is looked at from a revenue point of view, no insuperable objections seem to exist. First, as regards the place selected by the Collector for the new sheds, the old custom-house is now used as the port office, while from the enclosed cutting from the "Madras Times" newspaper of the 9th instant, it appears that Messrs. Pierce, Leslie & Co. have received the sanction of Government to erect a private jetty at this very spot. This disposes of the contention regarding the rough sea preventing the landing of goods at the new site. Secondly, the present custom-house premises abut the back-water, and native craft actually lie alongside and discharge their goods direct on to the customs wharf. If native merchants can remove their goods from these premises, it stands to reason that European merchants can also do so, the Customs Act not distinguishing between European and Native importers. Thirdly, there are three godowns, the dimensions of which are as follow.

No. 1—46 feet long, 24 feet broad,
13 feet in height;

Collector's Remarks.

33. The Superintendent reports as follows:—

"This cask has since been cleared by the importer on payment of duty, on the consignee being informed that the liquor would be sold under section 88."

"This cask was shown in the manifest of the vessel as containing spirits, but the agents subsequently wrote to me enclosing a certificate from the Colombo Customs officer to say that the cask contained wine, and required me to alter the manifest accordingly. As certain other discrepancies were also found in the manifest when compared with the certificate, I returned the same for explanation as to the discrepancies, and requested them to obtain from the customs authorities at Colombo a certificate giving the full particulars required under rule 22 of the General Pass rules. Meanwhile, the consignee complained to me of the unnecessary charges he would have to incur as godown rent by leaving the cask in the agents' godown, and requested me to have the cask removed to his private bonded warehouse, which is also under my lock and key.

Under section 29 of the Sea Customs Act, this cask ought to have been placed in one of the godowns in the custom-house, but as the consignee's object was to avoid payment of godown rent, which was reasonable, I thought it imprudent to set apart one of the very few godowns as a public warehouse for the sake of a single cask of wine, and therefore allowed the cask to be kept in the consignee's private warehouse which is under my lock and key. The Colombo certificate has not been produced yet, although several reminders were sent to the agents. In the course of my conversation on the subject with Mr. Marshall, he told me that the liquor may be cleared according to invoice and examination of goods."

34. (*a*) The Superintendent reports:—

"Formerly it was the practice for native crafts to move on to Native Cochin where the majority of native merchants have their place of business for the purpose of landing and shipping goods. During the time of Mr. Singaravelu Pillai, Deputy Collector, Cochin and Customs Collector, he objected to this practice, the merchants having represented the ardship and expenses thereby felt, an

Mr. F. G. Marshall's Inspection Report.

No. 2—20′ × 24′ × 13′;
No. 3—20′ × 24′ × 13′;
No. 4—a new corrugated iron shed 39′ × 26′ × 12′; this shed has a verandah in front, 15 feet wide. In addition to these, there is another building at present used by petition writers, the dimensions of which are 41′ × 18′ × 13′. A small expenditure in walls would turn this into an excellent storage shed. These figures give the present storage capacity as 39,000 cubic feet, to which, by conversion of the writers' building, another 9,594 cubic feet may be added. Nos. 2 and 3 are now used for storing dutiable goods imported by native merchants, while No. 1 is leased to a native merchant for storage of goods for shipment at Rs. 20 per mensem.

33. As an example of the inaccuracy of the objections raised regarding the present premises, I mention the following:—There is now in room No. 2 a hogshead of wine imported over four months ago, which, because the importer had not cleared from the agents' godown within the time allowed by section 88, the Superintendent directed the agents to send to the custom-house. This order was complied with, without any objections being raised either by the importer or by the agents. The impropriety of the present arrangements can be gathered from the fact that this cask now remains in the custom-house, because the agents say that they have a lien on it for storage charges. Another instance is that a cask is now in one of the bonded warehouses, because it was removed from the agents' godowns and placed in the owner's private bonded warehouse pending alteration of the customs documents, because the owner did not wish to incur godown rent charges either in the agents' or customs godowns. This cask has not been cleared from the custom-house on any of the prescribed documents, nor has it been bonded in the proper way nor has duty been paid on its contents.

34. Another peculiarity in dealing with goods exists in this port. If a native craft laden with cargo wishes to proceed up to Native Cochin, the vessel is allowed to do so, after inspection by the Superintendent. What kind of examination takes place it is difficult to say, but it is impossible to examine any laden vessel and say positively that there is nothing dutiable on board. However, the facility thus afforded to smuggle goods is immense. The

Collector's Remarks.

order was passed that vessels which have no occasion to touch any foreign ports in the course of their voyage may be allowed to move on to Native Cochin for landing and shipping goods, and that other vessels should discharge their cargo at the custom-house and, after inspection, may be allowed to be taken to the Sircar waters to load, if the merchants so desired."

(*b*) The Superintendent reports:—

"I have no information that foreign liquor is sold at a cheaper rate in Native Cochin than in British Cochin, and, even if it is so, the liquor must be adulterated owing probably to the slack supervision of the Sircar authorities."

35. The impropriety of levying duty by the Sircar officials on goods landed in British Cochin from vessels anchoring off at Mallipuram during the south-west monsoon was under consideration for a long time, and it has now been finally settled that duty on such goods is to be levied at Cochin. This practice will be put into force during the ensuing season.

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concession was granted by a Deputy Collector (Mr. P. S. Singaravelu Pillai) and has, so far as I can ascertain, never received sanction from any Collector. The practice appears to be illegal, or requires the authority of an officer much superior to the one who granted it, as goods manifested for a port must be discharged within the limits of that port. In this connection, I am informed by the Abkári department that foreign liquor can be purchased in the liquor shops of Native Cochin at a very considerably lower rate than in either British Cochin or even Calicut; also there are several foreign liquor shops in Native Cochin, whereas in Ponnáni taluk, which borders on this Native State, this class of shop finds no sale. I may add that a very large quantity of foreign liquor is imported from Mahé legitimately by native craft, but how much liquor as well as other goods escape duty under cover of the above concession is a matter of conjecture.

35. In another matter, this port also differs from any other and that is with reference to the convention between the British Government and the Raja of Cochin. Under this agreement, I am told the British Government has to pay the Native State any difference in customs revenue between the amount actually collected in the ports of Mallipuram and Narakal and a lakh of rupees, the Native State undertaking to employ an adequate staff and to levy duty at the same rates as prevail in British India. The way the work is done by the Native State is as follows:—

In the south-west monsoon, when Cochin port is unapproachable to steamers, these vessels anchor off Mallipuram and discharge their cargoes into British Cochin port-licensed boats, which bring the goods into British Cochin itself discharging direct into the merchants' godowns. The Cochin Sircar officials then come over to British Cochin and collect the duty from the merchants. As a check on what was supposed to be landed at the two ports abovementioned, the Government ordered in 1889 that boat-notes were to be sent to our Superintendent, but this order has never been complied with. The legality of Native State officials collecting duty in British territory is open to question, while, from the enclosed letter, it is evident that no adequate customs staff is employed by the Native State. In the north-east monsoon large numbers of native craft come down to these Native States ports, from Mahé, etc. How much duty or what is the rate levied on these cargoes, it is impossible to say; but if the British revenue is to be safeguarded, the matter is one that requires careful investigation.

36. All the above points are very important and I wish to consult the Collector before writing these remarks, as I have no personal knowledge of them and no Board's Proceedings file to refer to; unfortunately, before my return from Cochin, that officer had left Calicut for the interior of his district.

Collector's Remarks.

37. The Superintendent reports that "the storage capacity is insufficient. It is true that there is space in the customs premises for the erection of one or two additional sheds, but by doing so the open space which is already too small will be again reduced, and much inconvenience may be felt in the shipment and landing of goods which it is very necessary should be done through the custom house under the supervision of the customs officials for which additional hands have now been entertained. The practice of landing and shipping goods in Native Cochin can no longer be allowed to continue, since the customs officials can exercise no supervision in Native Cochin."

"If there be any objection to the erection of a shed near the Port office, as stated above, I find there is another site, which is the land now used as the coal bunder."

38. This practice has now been ordered to be discontinued.

39. It is stated that, if full particulars are to be given in the import summary, it will become very lengthy; but the Superintendent has been directed to adhere to the instructions herein contained and to pay closer attention to valuation of goods.

40. The reattestation will now be made.

41. These are new weights received in 1894.

42. It is necessary that the office should be furnished with a wrap-reel and ounce-glass for measuring liquor.

43. This difficulty has now been overcome since an Assistant Superintendent has been appointed for the purpose. The First Assistant is placed in charge of this work.

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37. As regards the depositing of dutiable and foreign goods in the merchants' godowns, the enclosed papers show that the procedure has received the sanction of the Collector. A perusal of them shows, however, that the concession was granted under the old general pass rules which were revised in 1884. The present rules have no provision similar to that contained in clause 8 of the old rules, and I do not know under what rules or orders the current procedure can be continued. At any rate, these rules do not apply to foreign steamers. If there be serious objections to the site of the present custom-house—I failed to find any—there is no doubt that very good premises can be made, adjoining the present port office, by merely throwing the public road back a few yards; but, everything considered, the present customs premises are most favourably situated, and, by the erection of a few more sheds, can be made to meet the requirements of the port if the present storage capacity is deemed insufficient.

38. One other concession has been granted by the Deputy Collector, and this is of handing the customs port clearance certificates over to the health officer (apothecary) previous to his examination of the crew of the vessel. I know of no orders on this point, but I am aware that it cannot be done in Madras.

39. Only the import summary form is used for the clearance of goods from the custom-house instead of the bill of entry. Here, as at all other ports, I find the description of goods in these documents inadequate and insufficient, not only for the inspecting officer but also for purposes of check in the Collector's office. It is impossible for any one to say under the present system whether goods have been undervalued, because a detailed description of them is not given. Here, as at all other ports, these clearance documents are filled up by the public, even to the rate and amount of duty to be collected, and, from answers to questions I have put to the Superintendents, I am convinced that the valuations of goods receive but little attention at the hands of these officers, the duty being *delegated* to a clerk who leaves the matter to the public. The Superintendent at Cochin knows more about customs work than any other officers on this side whose offices I have inspected, but even he gives way on matters where the point at issue is between himself and some merchants.

40. All the service books require reattestation, and general looking to.

41. The weights want correcting and sealing.

42. The office is not supplied with a wrap-reel, or ounce glasses for measuring liquor.

43. The Superintendent is expected to do night patrols, for which purpose a boat establishment has been sanctioned and a sum of Rs. 7 per mensem for the hire of a boat.

Collector's Remarks.

44. I think it is not right to assume that the present Superintendents are not "really zealous officers". Their mistakes are due to ignorance rather than to dishonesty or sloth. If they are told what to do they will do it.

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He tells me plainly that he cannot patrol, for not only has he work all day long from morning till evening, but the services of the establishment are constantly being requisitioned for overtime night work. I found Messrs. Pierce, Leslie & Co. loading up their boats at 2-30 A.M., on Monday morning the 13th instant, without supervision, in defiance of the proviso contained in clause 8 of the General Pass rules. The boat establishment had better be handed over to the Salt department who have a patrolling staff.

44. In conclusion, I beg with due respect to state that in my opinion if a change of Superintendents is made and some really zealous officers are placed in charge of the ports of Cochin, Calicut and Tellicherry, a vast improvement in revenue will take place. These ports are very important ones, especially Cochin, and it will be a mistake to place the late Tuticorin Superintendent in charge of it. He is an old man and quite incapable to carry on the work of this port which, from its position and circumstances, is far more difficult to manage and supervise than Tuticorin. I would recommend European officers for these three ports; a short training in the Madras Custom-house would give them sufficient insight into customs work; efficiency would come with experience.

From F. C. PARSONS, Esq., Acting Collector of Malabar, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 23rd August 1898, Ref. on C. No. 743-B. & G.

I have the honour to reply to paragraph 21 of Board's Proceedings, Mis. No. 2231, dated 31st May 1898.

2. The question at issue is whether goods landed from steamers at Cochin are to be placed in the custom-house or to go direct to the agents' godowns which is the present arrangement.

3. This matter has already been fully considered by the Board who sanctioned the existing arrangement in paragraph 19 of Board's Proceedings, No. 259, dated 13th June 1895, printed in Board's Proceedings, No. 38, dated 27th January 1896. In my opinion, this arrangement has worked very well and should not be altered.

4. Mr. Marshall's statement that "if the Superintendent desires to examine and assess goods for duty he has to walk from one merchant's godown to another to look for them" conveys a wrong impression. The firms who are agents for steamers are Pierce, Leslie & Co. and Aspinwall & Co. Volkart Brothers have been known to bring a steamer to Cochin, but they so rarely do so that they need not be considered. Thus, if the Superintendent desires to examine and assess goods, he only has to go to one of two godowns, one being quarter and the other half a mile from the Customs office.

5. The Government has lost no revenue owing to the existing arrangement, nor is it suggested that any party has made use of it to attempt a fraud.

6. It is impossible to provide sufficient space in Cochin for landing all goods from steamers in Government yards as the following will show:—

On April 16th, 1898, there were five steamers in the roads which brought 113,518 bags of rice to be landed in Cochin. If each bag were put on the ground without another on the top of it and without any space between the bags then 113,518 bags would occupy 681,108 or in round figures seven lakhs of square feet, allowing that each bag is 3 feet by 2 feet.

7. The present Sea Customs yard is not more than sufficient to land goods brought by native craft and dutiable goods. Outside this yard there are three places where free goods might be landed. Firstly, the boat bunder where native craft are hauled up for repairs. It is not absolutely incumbent on Government to provide this space, but to take it away would be a very serious blow to native trade, especially as port dues have just been increased. There is

no other place in Cochin where boats can be repaired. Secondly, a yard leased to Messrs. Grieve & Co. for 15 years at Rs. 400 a year from 1896. The agreement allows of a portion of this yard being taken up at any time by Government, but it would be straining the terms of the agreement to take the whole. Thirdly, the open space near the Port office. This is the only open space between the town and the back-water, and it would be a pity to build on it.

8. The areas of these three spots are—

	SQ. FEET.
Boat bunder, 327 feet by 156 feet	51,012
Grieve's yard, 185 feet by 174 feet	32,190
Near Port office, 297 feet by 66 feet	19,602
Total ...	102,804

It will thus be seen that even if Government take all the space available, it is altogether insufficient for landing the rice mentioned in paragraph 6.

9. It is feasible, if the Board desires it, to arrange to land all dutiable goods at the custom-house. The last foreign steamer from London brought 1,438 packages which would occupy about 40,000 cubic feet. The present godown accommodation and what could be provided are as follows :—

	CUB. FEET.
Five godowns in existence (*vide* paragraph 32 of Mr. Marshall's report	48,594
Treasury room to be converted into a godown, 41′ × 18′ × 13′ ...	9,594
Godown to be built on the northern side of the compound, 95′ × 46′ × 13′	56,810
Godown to be built on the southern side, 64′ × 18′ × 13′ ...	14,976
Total ...	129,974

The construction of the necessary godowns would involve considerable and, as it seems to me, unnecessary expense.

10. Before the Board decide to land all dutiable goods at the customs-house, I would suggest that the Cochin Chamber of Commerce be consulted.

11. A copy of the Sea Customs Superintendent's letter on the subject is enclosed.

From F. W. S. CUFFLEY, Esq., Superintendent of Sea Customs, Cochin, to the Collector of Malabar, dated 21st July 1898, Ref. on C. No. 677 (*a*).

With reference to paragraph 21 of Board's Proceedings (Separate Revenue), Mis. No. 2231, dated 31st May last, forwarded to me with your Endorsement, Ref. on C. No. 743 B. & G., dated 29th ultimo, I beg to report as follows.

In order to raise this port to the level of a well-regulated one, in my opinion, it is first of all highly necessary that *all* goods—and more so *dutiable goods*—should be brought to the *Custom-house* before being passed. If this were done—

(1) the Superintendent would be better able to supervise the work of his subordinates as well as be in a better position to see that the examination of free and dutiable goods is properly conducted as directed by the Board ;

(2) he would be able more frequently to attend to the *examination* of goods in *person* ;

(3) the customs staff here would be concentrated.

At present, there are nearly a dozen jetties in British Cochin, at most of which goods are landed ; and as tally clerks and peons have to be deputed to these, the staff available for work at the customs-house is considerably lessened.

To enable *all* goods to be brought to the customs-house, the following are necessary :—

(1) a customs wharf large enough to accommodate, until such time as they are removed all goods landed and shipped ;

(2) customs godowns large enough to contain all dutiable imports. At present, dutiable goods brought only by *native craft* are landed on the custom-house wharf and stored in the customs godowns. Dutiable goods brought by general pass steamers and foreign steamers, however, are landed at the *agents' jetties* and *stored in their godowns*. The following are the agents in whose godowns the above are stored :—

(i) Messrs. Aspinwall & Co., Agents of the B.I.S.N. Company ;

(ii) Messrs. Pierce, Leslie & Co., Agents of the A.S.N. and Clan Companies.

The above concession was granted to these agents by one of the former Collectors, chiefly on the ground that the present custom-house was not large enough to contain all dutiable imports.

The present customs wharf is about 213 feet long, and, as there is room, may even be extended a little.* This, however, even under existing arrangements, is not large enough ; and were the Board to order *all* goods to be brought to the custom-house, would be *quite inadequate* to the needs of the port.

* By about 65 feet.

The storage capacity of the customs godowns is, as calculated by Mr. Marshall and checked by me, about 48,594 cubic feet. The space available for storing dutiable goods is therefore quite insufficient. A large customs wharf and more godowns for storage are therefore highly necessary not only for present purposes but also to meet future requirements, as this is a growing port, and, with the opening of the Shoranur-Ernaculam Railway, will no doubt become a thriving one. The customs wharf may, as stated above, be extended a little ; but how to increase the storage capacity of the present custom-house is the question difficult of solution. It would be extremely hard to secure land adjoining the custom-house owing to the fact of the latter being bounded on the north by a creek, on the west by a narrow road, on the other side of which there are a number of bazaars, and on the south by *Native* Cochin. It will therefore be difficult to extend the custom-house in any of these directions.

There is a piece † of ground 185 feet (long) by 174 (broad) a little to the north of the present custom-house. This, I am told, belongs to Government, and has been leased to Messrs. Grieve & Co. for a term of years, on the condition that, should the Government require the land at any time, it must be vacated. I beg to suggest that this will make a suitable sitefor a *custom-house*. Adjoining this piece of ground is another ‡ piece. This also belongs to Government, and is at present utilized by the Port officer as a place where disabled boats, etc., come for repairs. If this piece also could be obtained, a large *customs godown* could be built on it, and this, together with other godowns that may be erected on the piece of ground first referred to, would afford, in my opinion, enough of room for the storage of all dutiable imports. This site would possess the following advantages :—

† *Vide* plan.

‡ About 327 feet long and 156 broad.

(1) A large wharf could be erected on it.

(2) A sufficient number of godowns could be built on it.

(3) It would be nearer the mouth of the harbour, and so

(*a*) enable the customs staff to exercise a better supervision over goods imported and exported ;

(*b*) make a custom-house built on it more easy of access to masters of vessels and passengers, and better enable the customs officers to collect duty on baggage imported by the latter, should such be imported.

(4) It would be farther from *Native Cochin* than the present custom-house. This may be urged by some as a reason why the present custom-house should *not* be removed, as nearly all the native merchants reside in *Native* Cochin, and they would, in consequence of a removal of the custom-house, be put to inconvenience.

To this objection, I would reply as follows :—

(*a*) More than half the trade of the port is in the hands of the European merchants, whose place of business is in *British* Cochin.

(*b*) The proximity of native craft to Native Cochin, in my opinion, would facilitate the smuggling of dutiable goods (*e.g.*, liquor from Mahé) into Native Cochin. The farther the native crafts are anchored from Native Cochin the better, in my opinion, will it be for the Government revenue.

(5) It would be half-way between the godowns of the European and native merchants, and, should the Board decide that *all* goods must be brought to the custom-house, the European firms, in whose hands more than half of the trade is, would not find it difficult to take their goods to and from the custom-house.

(6) The objections that were raised by one of the former Collectors to a wharf being built on the piece of ground near the *Port office* § on the score of the water at this part being "choppy" would be untenable in respect to this spot.

§ *Vide* plan.

If the Board think that a new custom-house is unnecessary, I would beg permission to make an alternative suggestion, viz., to let the present custom-house remain where it is, but, as its storage capacity is insufficient, to build a large customs-shed on one of the two spots above suggested by me. If the custom-house is to remain where it is, in my opinion, *one* of these two spots would be more suitable for the erection of a shed than the spot near the Port office,

as the former would be much nearer to the custom-house. A few more sheds also could be erected on the present customs premises to meet all possible requirements. As regards the present customs premises *alone* affording room for the storage of all dutiable goods, I am *very doubtful*. Even if more godowns could be erected on it, the storage space would still, in my opinion, be insufficient.

Pending the receipt of the Board's order on the above matter, I beg to make the following suggestions :—

(*a*) that *dutiable* goods be stored, as now, in the agents' godowns, but that they (*i.e.*, agents) be requested to set apart *separate godowns* for the storage of *such goods* ;

(*b*) that these godowns be kept under double lock and key, one key to be kept by the Superintendent and the other by the agents ;

(*c*) that goods to be stored in, or removed from, these godowns be so stored or removed—

(1) only during *office hours*, and

(2) in the *presence* of a *customs officer* ;

(*d*) that such goods unavoidably landed *after office hours* be kept under customs watch until removal into the godowns ;

(*e*) that no goods be removed from the godowns without the Superintendent's "pass" order being given on the duplicate bill of entry ;

(*f*) that a register be kept by the customs clerks on duty to show all goods removed into and taken from the godowns.

2. *Customs tally in respect of imports.*—All goods landed from (1) foreign vessels, (2) coasters (other than general pass coasters), and (3) native crafts are tallied, as they are landed with the *boat-notes* given by the ships' officers. In the case of *general pass steamers*, however, the necessary boat-notes are not presented to the customs clerks at this port, and consequently the requisite tally cannot be made by them. From the Madras Collector's letter, embodied in Board's Proceedings (Separate Revenue), Mis. No. 1631, dated 26th April 1898, and communicated to this office with your Endorsement, dated 27th May 1898, it will be seen that at Madras boat-notes are given for *all* cargo brought by the *above steamers*. The boat-notes for *dutible* goods are separate from those given for free goods. The latter are taken charge of by the Harbour Trust tally clerks and by the agents' dubashes who make the necessary tally. The former are given to the customs clerks, who tally the goods and see that they are taken into the custom-house. I have already communicated a copy of the above Board's Proceedings to the firms for information, with the request that they will, in future, see that the separate boat-notes are given for dutiable goods and that these are given to the customs tally clerks. As regards the tally of *free* cargo, rule No. 20 of General Pass Rules provides for this being done ; but as this has *never* been done here before, *I request your orders* on the point. In my opinion, it would be good to do it.

3. *Landing at this port of goods manifested for this port.*—All goods brought by *native craft* and manifested for this port are landed at the customs wharf and tallied. These are, *afterwrds*, if necessary, taken to jetties in Native Cochin and landed there. Goods brought by (1) foreign vessels, and (2) coasting steamers (including general pass steamers) are, as a rule, landed at the Agents' jetties and stored in their godowns until duly cleared, after which, if necessary, they are taken to Native Cochin. In this connection, I would submit that in the case of all cargo which has once already been landed in the agents' godowns, a second landing at the customs wharf is unnecessary and will, if enforced, cause unnecessary delay and inconvenience to the consignees. I would therefore suggest that, in the case of such goods, a "pass", as given in the margin, be given to the importer by the customs tally clerk present at the jetties. On this being presented at the customs wharf, the cargo will be allowed to proceed to Native Cochin, *without* a second landing and examination. Cargo boats carrying goods for Native Cochin must therefore, *in every case*, touch at the customs wharf. It may sometimes happen, however, that owners of cargo boats, not in possession of the pass above referred to, may, in view of escaping examination at the customs wharf, evade the vigilance of the customs staff, and take their goods *direct* to Native Cochin. In order to prevent this, I would suggest that the Port officer be instructed to warn all owners of cargo boats that when carrying cargo, if they fail to touch at the customs wharf *on any pretext whatever*, they will be liable to a penalty. In my opinion, this will serve to extinguish any desires they may have to evade touching at the customs wharf.

Customs Pass.

(200) (bags) of rice under mark (———) were landed in Messrs. ———— godowns and duly examined, and are now removed to Native Cochin.

Date. Tally clerk.

4. *Customs tally in respect of exports.*—No tally in respect of exports takes place at this port, and I would *request your orders* on the point. In my opinion, customs tally, as in the case of imports, is very necessary.

5. *Goods shipped from jetties in Native Cochin.*—One of the former Deputy Collectors of Cochin ordered that vessels carrying rice, kerosine-oil and empty casks may, after inspection,

proceed to Native Cochin waters and *there unload*. This is referred to in paragraph 34 of Mr. Marshall's report, and the Board has, in my opinion, very properly ordered this to be discontinued. The same officer granted also another concession which does not seem to have been brought to Mr. Marshall's notice, viz., that, subject to certain restrictions, "vessels in ballast may proceed to Native Cochin and *there load*". In my opinion, this also is very improper and should be discontinued, as all goods should be landed and shipped under *customs supervision*, and this cannot be done if the goods are shipped from *Native* Cochin. I therefore *request your orders* also on this point.

6. *Customs arrangements in Native Cochin referred to in paragraphs 24 and 25 of the Board's Proceedings.*—As the outcome of the correspondence carried on between the Collector of Malabar and British Resident, the former was informed that "the Durbar had no objection to adopt the first of the two alternative proposals made by the Collector, viz., that goods landed *direct* at Cochin from vessels anchored off Narakal or Mallipuram may, for the purposes of customs duty and trade statistics, be treated in the same way as if they had been landed from vessels *in* the *Cochin* roads". According to the wording of the Dewan's communication it would appear that goods may be landed either in *British* or *Native* Cochin. But, on enquiries made by me, I learn that no goods have been *landed* during the present monsoon at either of the above Sircar ports, but are brought *direct* to *British* Cochin, where import duties are levied in obedience to your Endorsement No. 726/S.C., dated 7th December 1897, on letter from the British Resident of Cochin, No. 3622, dated 28th November 1897. The extracts from the cargo book are filed in this office by the agents and all documents relating to imports, received by post from other ports, are sent here by the Sircar Customs Superintendent. Accompanying these goods from Sircar ports come boat-notes which are signed by the *ships' officers*. G.O., No. 357, Revenue, dated 6th May 1889, is merely to the effect that *boat-notes should be taken with the goods*. From the records, it would appear that they (*i.e.*, boat-notes) should be signed by the Sircar Superintendent. This, however, is not done by him. This is probably due to the fact that the boats come direct to British Cochin without touching at the Sircar ports. This being so, I doubt whether it would be possible for him to sign boat-notes. Sometimes, however, boat-notes, with the remark "in ballast" and signed by *him* are received here.

As regards exports to the Sircar ports, boat-notes (in duplicate) are filed here by the exporters. On production of these at the Sircar ports, the Customs Superintendent there passes the shipping bills put in. I am, however, informed that the goods do not *touch* at the Sircar ports, but are taken straight to the vessels. In this connection, I beg to state that I have lately received a communication from you directing me to report on the advisability of issuing *shipping bills direct* from this office instead of boat-notes, as suggested by the Chamber of Commerce. I have addressed the Mallipuram Superintendent on the matter to ascertain his views, and, on hearing from him, I shall submit my report shortly.

As regards smuggling of dutiable goods, I learn that facilities exist for doing so. The staff being a small one, it is not possible to keep a strict watch along the coast. It is possible, therefore, for dutiable goods (*e.g.*, liquor from Mahé) to be smuggled into the place. It would be well therefore to request the Sircar authorities to guard the coast more carefully.

Paragraph 29 of the Board's Proceedings.—Although the employment of the two Assistant Superintendents had been sanctioned in Board's Proceedings, Press No. 437, dated 8th October 1897, they had not joined their appointments at the time of Mr. Marshall's inspection of this port.

In view to throwing light on the several points referred to above, I am also submitting a plan of this port, separately.

Imports from Foreign countries and coastwise into the port of Cochin during the year 1897-98.

Articles.		From Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		Rs.
Apparel (including drapery, haberdashery, millinery, uniforms, accoutrements but excluding hosiery).	Val.	..	4,234	..	23,540	..	27,774
Boots and shoes	Pairs.	8	27	859	2,160	867	2,187
Books and printed matter	Cwt.	25	2,223	40	3,804	65	6,027
Building and Engineering materials	Val.	..	33,918	..	73,109	..	1,07,027
Cabinetware and furniture	,,	..	2,857	..	2,286	..	5,143
Candles	Lb.	2,528	658	9,353	3,278	11,881	3,936
Carriages and carts (excluding railway carriages) and parts thereof	Val.	..	3,478	..	1,936	..	5,414
Chemicals	,,	..	544	..	16,998	..	17,542
Chinese and Japanese ware	,,	..	..	..	2,346	..	2,346
Clocks and watches	No.	..	..	322	1,153	322	1,153
Coal	Tons.	..	..	269	2,480	269	2,480
Coffee	Cwt.	23	1,575	119	4,760	142	6,335
Coir—							
Unmanufactured	,,	..	..	2,743	9,583	2,743	9,583
Manufactures (excluding rope)	,,	..	..	2,565	16,527	2,565	16,527
Cotton—							
Raw	Cwt.	..	..	15,677	3,65,500	15,677	3,65,500
Twist and yarn	Lb.	57,288	33,325	575,380	2,16,561	632,668	2,49,886
Manufactures—							
Piece-goods—							
Grey (unbleached)	Yds.	370,925	62,366	2,143,561	2,76,106	2,514,486	3,38,472
White (bleached)	,,	225,626	30,233	658,811	1,18,595	884,437	1,48,828
Coloured, printed or dyed	,,	..	..	172,495	35,458	172,495	35,458
Other sorts	Val.	..	..	..	6,168	..	6,168
Drugs, medicines and narcotics (excluding chemicals)—							
Drugs and medicines	Val.	..	10,943	..	98,099	..	1,09,042
Opium	Cwt.	lb. 2	34	35	35,200	35	35,234
Tobacco—							
Unmanufactured	Lb.	426,813	46,468	24,602	4,103	451,415	50,571
Manufactured	,,	290	615	7,468	3,012	7,758	3,627
Dyeing and tanning materials	Val.	..	68	..	2,973	..	3,041
Earthenware and porcelain (excluding earthenware piping)	,,	..	35,103	..	25,636	..	60,739
Fodder, bran and cattle-food (including hay and straw and oil-cake)	Cwt.	33	99	574	1,514	607	1,613
Fruits and vegetables	Val.	..	15	..	2,78,494	..	2,78,507
Glass and glassware	,,	..	3,124	..	24,520	..	27,644
Grain and pulse—							
Barley	Cwt.	..	..	4	22	4	22
Grain	,,	..	..	5,296	17,980	5,296	17,980
Jawar and bajra	,,	..	..	187	1,146	187	1,146
Pulse	,,	..	..	15,310	83,715	15,310	83,715
Rice in the husk	,,	..	..	692,564	21,00,681	692,564	21,00,681
Rice not in the husk	,,	..	..	454,472	20,12,528	454,472	20,12,528

Imports from Foreign countries and coastwise into the port of Cochin during the year 1897-98—*cont.*

Articles.		From Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		Rs.
Grain and pulse—*cont.*							
Wheat	Cwt.	..	..	9,696	68,349	9,696	68,349
,, flour	Lb.	..	..	81,396	6,136	81,396	6,136
Other sorts	Cwt.	..	..	12,439	61,779	12,439	61,779
Gums and resins	,,	..	..	1,517	14,025	1,517	14,025
Hardware and cutlery	Val.	..	26,204	..	60,985	..	87,189
Hemp—							
Raw	Cwt.	..	..	283	3,403	283	3,403
Hides and skins	,,	..	..	10	1,041	10	1,041
Instruments, apparatus and appliances and parts thereof	Val.	..	4,939	..	425	..	5,364
Jewellery and plate of gold and silver	,,	..	50	..	13,150	..	13,200
Jute—							
Manufactures	Val.	..	..	..	20,438	..	20,438
Lac	Cwt.	..	..	185	6,823	185	6,823
Liquors—							
Ale, beer and porter	Gal.	300	783	1,745	4,395	2,045	5,178
Cider and other fermented liquors	,,	6	36	3	18	9	54
Spirit	,,	2,507	15,868	2,963	23,799	5,470	39,667
Wines	,,	704	3,219	574	4,480	1,278	7,699
Machinery and millwork—							
Steam-engines and parts—	Val.	..	43,565	..	6,299	..	49,864
Other sorts	,,	..	2,728	..	33,499	..	36,227
Other sorts of machinery	Tons.	160	15,878	10	600	170	16,478
Manures	Val.	..	9,200	..	6,897	..	16,097
Matches							
Metals—	Cwt	36	4,957	268	10,192	304	15,149
Brass	,,	254	11,701	1,034	45,848	1,288	57,549
Copper	,,	6,794	70,743	12,385	74,864	19,179	1,45,607
Iron	,,	761	11,084	208	2,117	969	13,201
Lead	Lb.	..	..	152	247	152	247
Quicksilver	Cwt.	11,901	71,618	410	3,768	12,311	75,386
Steel	,,	..	..	93	5,856	93	5,856
Tin	,,	171	2,987	348	6,979	519	9,966
Zinc or spelter	,,	1	39	373	9,002	374	9,041
Metals, unenumerated							
Oils—	Gals.	400	200	799,251	3,61,553	799,651	3,61,753
Mineral—	,,	57	129	1,350	1,750	1,407	1,879
Kerosine	,,	8	111	16,372	19,960	16,380	20,071
Other kinds	,,	..	871	..	8,440	..	9,311
Other sorts of oil	Val.	..	2,675	..	40,592	..	43,267
Paints and colours, including painters' materials	,,	..	544	..	10,116	..	10,660
Paper and pasteboard	,,	..					
Perfumery							

Imports from Foreign countries and coastwise into the port of Cochin during the year 1897-98—*cont.*

Articles.		From Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		Rs.
Pitch, tar and dammer	Cwt.	53	294	625	2,240	678	2,534
Provisions	Val.	..	21,334	..	70,476	..	91,810
Salt	Tons.	Cwt. 11	211	120	11,418	120	11,629
Seeds	Cwt.	32	3,438	23,229	1,93,677	23,261	1,97,115
Silk—							
Manufactures—							
Piece-goods	Yds.	6	16	4,354	5,167	4,360	5,183
Soap	Cwt.	100	1,405	581	6,867	681	8,272
Spices	Lb.	44,839	2,362	444,631	51,957	489,470	54,319
Stationery (excluding paper)	Val.	..	1,302	..	15,883	..	17,185
Stone and marble	Cwt.	..	..	7,691	2,707	7,691	2,707
Sugar, refined, etc.	,,	1	17	11,631	1,38,184	11,632	1,38,201
Do. unrefined	,,	..	..	612	5,271	612	5,271
Toys and requisites for games	Val.	..	712	..	2,059	..	2,771
Umbrellas	No.	1,151	900	27,474	32,038	28,625	32,938
Wood—							
Teak	Cub. Tons.	..	..	69	5,095	69	5,095
Other timber	,,	..	..	439	14,135	439	14,135
Firewood	Tons.	..	..	1	5	1	5
Ornamental	Val.	..	..	..	1,655	..	1,655
Manufactures	,,	..	241	..	1,75,290	..	1,75,531
Wool—							
Manufactures	Val.	..	1,458	..	30,406	..	31,864
Other articles	,,	..	1,892	..	12,264	..	14,156
Total ..		..	6,07,618	..	75,86,590	..	81,94,208

Exports to Foreign countries and coastwise from the port of Cochin during the year 1897-98.

Articles.		To Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		Rs.
Apparel	Val.	..	5,080	..	25,159	..	30,239
Building and Engineering materials	,,	..	850	..	3,045	..	3,895
Cabinetware and furniture	,,	..	2,650	..	7,939	..	10,589
Coffee	Cwt.	417	44,086	480	51,177	897	95,263
Coir—							
Unmanufactured	Cwt.	9,908	87,579	20,358	1,23,391	30,266	2,10,970
Manufactures (excluding rope)	,,	236,800	23,65,970	129,369	10,45,995	366,169	34,11,965
Cordage and rope of vegetable fibre	,,	3,176	34,636	66,653	4,27,917	69,829	4,62,553
Cotton—							
Twist and yarn	Lb.	20,000	7,920	1,238,242	4,99,524	1,258,242	5,07,444
Piece-goods	Yds.	..	..	29,680	5,522	29,680	5,522
Drugs, medicines and narcotics (excluding chemicals)—							
Drugs and medicines	Val.	..	46,124	..	62,071	..	1,08,195
Tobacco, unmanufactured and manufactured	Lb.	220	210	12,146	1,481	12,366	1,691
Dyeing and tanning materials	Cwt.	1,467	8,776	4,105	22,444	5,572	31,220
Fodder, bran and cattle-food—							
Oil-cake	Cwt.	27,133	87,105	116,145	2,47,187	143,278	3,34,292
Fruits and vegetables—							
Cocoanuts	No.	300	10	3,105,475	90,524	3,105,775	90,534
Do. kernel or copra	Cwt.	3,308	36,810	8,153	91,989	11,461	1,28,799
Other sorts	Val.	..	..	..	2,769	..	2,769
Grain and pulse—							
Rice in the husk	Cwt.	..	..	56,572	1,93,339	56,572	1,93,339
,, not in the husk	,,	663	4,490	46,251	2,32,858	46,914	2,37,348
Other sorts	,,	157	915	10,408	34,977	10,565	35,892
Hides and skins	,,	38	50	206	7,167	206	7,217
Ivory, manufactured and unmanufactured	Val.	..	..	..	4,591	..	4,591
Jewellery and plate of gold and silver	,,	..	..	..	6,500	..	6,500
Jute—							
Manufactures	Val.	..	..	..	47,927	..	47,927
Manures	Tons.	2	100	356	20,400	358	20,500
Matches	Val.	..	..	..	7,758	..	7,758
Mats and matting	Sq. yds.	21,835	13,760	1,850,411	1,62,661	1,872,246	1,76,421
Metals	Cwt.	33	270	214	4,597	247	4,867
Oils—							
Essential	Gal.	6,291	1,33,709	..	..	6,291	1,33,709
Cocoanut	,,	1,003,932	12,99,098	2,957,886	32,75,480	3,961,818	45,74,578
Other sorts	,,	..	..	120,973	1,07,802	120,973	1,07,802
Paints and colours	Val.	..	7,177	..	116	..	7,293
Provisions—							
Fishmaws and shark fins	Lb.	8,974	6,531	40,124	17,154	49,098	23,685
Fish, dry, unsalted	,,	268,212	17,211	1,735,538	2,51,959	2,003,750	2,69,170

Exports to Foreign countries and coastwise from the port of Cochin during the year 1897-98—*cont.*

Articles.		To Foreign countries.		Coastwise.		Total.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		Rs.
Provisions—*cont.*							
Fish, dry, salted	Lb.	1,192,100	1,07,083	20,384	2,168	1,212,484	1,09,251
Other sorts	Val.	..	670	..	26,839	..	27,509
Seeds	Cwt.	..	..	2,175	15,913	2,175	15,913
Ships—							
Parts of	Val.	..	190	..	10,502	..	10,692
Spices—							
Ginger	Lb.	1,181,097	2,06,446	693,640	1,11,061	1,874,737	3,17,507
Pepper	,,	755,458	1,36,155	968,011	1,80,394	1,723,469	3,16,549
Other sorts	,,	..	..	91,053	11,399	91,053	11,399
Sugar	Cwt.	lb. 10	2	971	11,864	971	11,866
Tea	Lb.	1,634,967	11,29,000	192,305	96,329	1,827,272	12,25,329
Wood—							
Teak	Cub. tons	27	2,540	2,084	1,02,486	2,111	1,05,026
Other timber	,,	45	2,520	2,093	68,623	2,138	71,143
Manufactures of wood	Val.	..	43,551	..	80,770	..	1,24,321
Other articles	,,	..	5,083	..	78,219	..	83,302
Total		..	58,44,357	..	78,79,987	..	1,37,24,344

Imports to, and exports from, Cochin of private merchandise in the three years from 1895-96 to 1897-98.

—	1895-96.	1896-97.	1897-98.
	Rs.	Rs.	Rs.
Imports—			
From Foreign countries	5,46,522	4,80,876	6,07,618
Coastwise	96,51,074	63,98,364	75,86,590
Total	1,01,97,596	68,79,240	81,94,208
Exports—			
To Foreign countries	70,91,831	53,74,448	58,44,357
Coastwise	90,61,984	80,00,559	78,79,987
Total	1,61,53,815	1,33,75,007	1,37,24,344

Mis. No. 536, Revenue, 6th February 1899.

Order—Mis. No. 536, Revenue, dated 6th February 1899.

The Government agrees with the Board of Revenue that the existing arrangements at the port of Cochin are unsatisfactory and likely to lead to loss of revenue, and that it is necessary to provide additional accommodation. Orders will be issued in the Public Works Department to the Superintending Engineer to meet the Commissioner of Salt, Abkári and Customs Revenue at Cochin, and to discuss with him what is needed to remedy the defects.

2. The attention of the Resident in Travancore and Cochin will be drawn in the Political Department to paragraph 6 of the Board's Proceedings with the request that he will favour the Government with a report on the subject.

(True Extract.)

(Signed) G. S. FORBES,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
" the Political Department, with paragraph 6 of Board's Proceedings and paragraph 35 of Mr. Marshall's report.
" the Public Works Department.

Ed. J. Maghinadoss.

10 Copies.