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THE
COCHIN EXCISE MANUAL

VOLUME II.—STANDING ORDERS

First Edition



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THE COCHIN EXCISE MANUAL

VOLUME II

STANDING ORDERS

CHAPTER I.—SYSTEM OF ADMINISTRATION.

1. *Law.*—The traffic in liquor and intoxicating drugs prepared from the hemp and coca plants is regulated in the State by the Cochin Abkari Regulation I of 1077, as amended by Regulations V of 1091 and III of 1106, that in opium and intoxicating drugs prepared from the poppy by the Cochin Opium Regulation VIII of 1076, that in tobacco by the Cochin Tobacco Regulation VII of 1084, as amended by Regulation I of 1096 and that in salt by the Cochin Salt Regulation V of 1083, as amended by Regulation II of 1106. These are printed with the notifications under each in Volume I of the Cochin Excise Manual.

2. *Excise Revenue.*—The term "Excise Revenue" includes revenue derived from 'Salt', 'Customs' (including 'Marine'), 'Abkari' (including country spirits, toddy, foreign liquor and intoxicating drugs prepared from the hemp plant), 'Opium' and 'Tobacco'. The revenue from 'Abkari,' 'Tobacco' and 'Opium' is realised in two distinct ways, viz., 'duty' and 'vend fees'. Duty is levied under the conditions stated in sections 17 and 18. of the Abkari Regulation, and, in the case of opium, by means of a surcharge on every seer of opium issued by Government to licensed vendors. Vend fees are levied in consideration of the privilege of selling excisable articles either wholesale or retail, for specified periods usually one year and form the principal source of revenue under tobacco. The fees are either fixed or settled by auction. The revenue from salt is derived mainly in the shape of duty and under customs according to the agreement referred to in chapter XVI. The systems in force will be explained in detail in later chapters.

3. *Administration.*—The administration in connection with excise is carried on partly through officers of the Land Revenue Department, but mainly through the Excise Department. The

officers of the Land Revenue Department are primarily responsible for the collection of the excise revenue, while those of the Excise Department are generally responsible for the prevention of offences against the Excise laws, for the sale of shops and issue of licenses, for selection of licensees and approval of sites of wholesale and retail vend, in short, for every detail affecting the working of the Department and ensuring the safety of the excise revenue. The police also render assistance in the prevention of crime.

(1) The general control of the administration is vested in the Commissioner of Excise to whom the Tahsildars are subordinate so far as excise revenue is concerned. The Commissioner is responsible for the collection of the excise revenue and for the excise administration of the State. It is his duty to submit proposals to the Diwan every year for the excise administration of the State during the coming year with special reference to the rates of duty or tree tax or fixed fees, the number and location of shops, etc., to be licensed, the changes to be made in the conditions on which the right of vend is to be sold in auction, or the conditions of licenses and other measures for the encouragement of temperance. The auctions of the right of vend are held by the Commissioner with the help of the Excise staff and the licenses are issued by him, but the final acceptance of the bids rests with the Diwan.

For the purposes of the Excise Department, the State is divided into two Circles, Northern and Southern, each in charge of an Inspector of Excise; in each Circle there are seven ranges, each in charge of a Sub-Inspector of Excise assisted in some cases by a petty officer. The Northern Circle comprises of the Revenue Taluks of Trichur, Talappalli and Chittur and the Southern Circle of the Taluks of Cochin-Kanayannur, Cranganur and Mukundapuram. The principal duties of these officers consist in the inspection of depots and shops, etc., for the sale of intoxicating liquor, or drugs or opium or tobacco; the certifying and marking of trees to be used for the manufacture of both fermented and unfermented toddy; the inspection of palm trees to see that they are not tapped illicitly; the examination of consignments in transport to see that they are duly covered by valid permits; the prevention and detection of offences against the Excise, Tobacco and Opium laws and the prosecution of offenders. Inspectors and Sub-Inspectors are also the technical advisers of the Tahsildars in connection with the resales of shops conducted by the latter.

The Commissioner has the control of the manufacture and distillation of country spirits and has a staff of three Sub-Inspectors, two in the Trichur Distillery and one in the Ernakulam Warehouse. He has also the control of the Customs staff stationed at Malippuram.

(2) The police have various powers under the Abkari, Salt, Opium and Tobacco Regulations; they aid the Excise preventive force in the detection and punishment of breaches of the Excise laws by reporting all cases that come to their notice in the discharge of their ordinary police duties. Offences of a technical nature, such as breaches of the conditions of licenses and permits should be reported to the Excise Department without direct action being taken by the police. It is not intended that the police should neglect their ordinary duties to hunt up abkari and other cases relating to the Excise Department; but they should let it be seen and understood that they are willing and ready to co-operate with the Excise officers as far as it is in their power to do so.

4. *Proposals, Administration Reports, etc.*—(1) The Inspectors should submit before the commencement of every abkari or tobacco lease their proposals for the regulation, during the lease, of the wholesale and retail vend of country spirits, toddy, foreign liquor, hemp drugs, opium and tobacco. They should be submitted not later than the last day of Makaram every year so that the Commissioner may have sufficient time to consider them fully and obtain the sanction of the Diwan to any changes that require such sanction. The Commissioner should submit his proposals to the Diwan not later than the last day of Kumbham.

(2) The Commissioner should submit the annual report on the administration of the Excise Department accompanied by the necessary statements so as to reach the Diwan's Office not later than the 15th of Kanni every year.

(3) The arrangements of the subjects dealt with should, as far as possible, be the same as that adopted in the preceding administration reports, the various details being brought to notice in due order and nothing important being overlooked. The Commissioner will give his views on the manner in which the Abkari, Opium, etc., Regulations are worked in the State and the prevalence of Excise crimes with suggestions for improved working, etc. A brief summary of the working of the Excise (including Customs) Department will be submitted by the

Commissioner to the Diwan for insertion in the General Administration Report of the State.

5. Budget.—The Commissioner will submit in duplicate his revised estimate of receipts and expenditure for the current year and the budget estimate for the succeeding year so as to reach the Office of the Comptroller of Accounts by the first of Medam every year. The estimates should be in the form prescribed in the Cochin Account Code.

CHAPTER II.—NUMBER, LOCATION AND DISPOSAL OF SHOPS AND DEPOTS.

6. *Definitions.*—(1) A 'depot' is a place where a person licensed for the purpose is authorised to store liquor for issue wholesale to licensed shop-keepers or to other depots.

(2) A 'shop' is a place where a person licensed for the purpose is authorised to sell intoxicating liquor or drugs or opium for consumption on or off the premises in accordance with the conditions of his license or tobacco either by wholesale or retail.

(3) A 'tavern' is a shop for the retail sale of foreign liquor to be consumed on the premises.

(4) 'Selling a shop' means the sale of the right to vend a specified commodity in a place selected by the purchaser and approved by the licensing authority within the area specified in the sale notification and does not mean the sale of land or of a building or of the permanent or temporary right to occupy a certain piece of land or a certain dwelling. Similarly, to 'close a shop' is to withdraw the right of vend within the area specified.

(5) 'Tahsildar' includes the Deputy Tahsildar of Cranganur also.

7. (1) *Opening, Transferring and Closing of Shops.*—Questions relating to the number and location of abkari, opium and tobacco shops are decided by the Commissioner subject to the approval of the Diwan. No change in the number or location of shops affecting the interests of adjacent shop-keepers shall be made during the currency of a lease except with the special sanction of the Diwan. In the matter of the number and location of liquor shops within Municipal towns, the Commissioner shall ascertain the wishes of the Municipalities concerned with a view to give effect to them wherever possible. The Commissioner may, at any time, permit or order the transfer of a shop within the limits notified for the shop.

(2) *Opening shops.*—No new shop may be opened except for definite reasons such as the establishment in a new locality

of a working population, to meet whose demands the shop is necessary. Whenever it is proposed to open a new shop in an area, the opinion of the inhabitants of the locality on the proposal should be ascertained by a superior officer by local enquiry.

The number of shops for the retail sale of foreign liquor whether the consumption be on or off the premises, should not be increased unless for very strong reasons.

The opening of new opium and ganja shops within five miles of the British border is prohibited.

There is no objection in the matter of opening of new tobacco shops in places where real necessity for an additional shop exists.

(3) *Transferring shops.*—Shops shall not be transferred from one town or desom to another except with the special sanction of the Diwan. Shops sanctioned for a particular part of a desom shall be located only in such part and no other shop in the desom shall be located in such part or unless otherwise specified in the schedule, within such proximity to such part as would prejudice the sales of these shops. The question whether a change in location of a shop from one town or desom to another amounts to opening a new shop will depend upon the proximity of the two desoms or towns to each other. If the shop is removed to a new neighbourhood and the change affects the interests of the shop-keepers and the employers of labour and others who were not formerly in its immediate vicinity the removal amounts to opening a new shop. Each case must be decided by the Commissioner on its own merits.

No liquor shop within half a mile and no opium and ganja shop within three miles of the British border shall, under any circumstances, be removed closer to the frontier than its location in previous years. In the case of liquor shops situated within half a mile belt of the British border no changes in location should be made without reference to the British Government. The location of liquor shops within two furlongs of the Travancore border is prohibited; the liquor shops at Cherai, Pallippuram and Chathedam are exempt from this restriction.

(4) *Closing shops.*—When it is proposed to close a shop the danger of driving people to obtain liquor by illicit means or to take to other intoxicants which may be worse for them than that sold in the shop to be closed, must be carefully

considered. So long as no such danger exists, closure may proceed, but it is useless to attempt to introduce practical prohibition in any area as long as there are several regular consumers and unless there is a strong force of public opinion among the consuming classes in favour of closure; otherwise, the result of the closing of the source of licit supply will invariably be a great increase in Excise crimes without any material reduction in the actual consumption.

8. *Sale of Depots.*—The number and sites of depots will be fixed by the Commissioner in consultation with the Inspectors; they should be established at such places as are most convenient for the supply of shops. The Commissioner may order the transfer of a depot from one locality to another or its closure or the opening of new depots, but such changes must not be made during the currency of an arrack lease without the previous sanction of the Diwan.

9. *Responsibility for determination of sites.*—(1) The duty of selecting a site within the notified limits rests with the purchasers of shops and in prescribing the boundaries of a shop in the schedule, the Commissioner should see that well defined areas are selected so that the shop may be opened in any unobjectionable site in the notified area; the area should, however, be as restricted as is compatible with providing the licensee with a reasonable choice of sites and should, if possible, be so defined as not to contain any sites to which objection can be taken. In cases of necessity, however, poramboke sites at the disposal of Government may be leased out to purchasers of shops.

(2) *Essentials of sites to be selected.*—The sites selected for shops (except tobacco) should be so far public that persons entering the shops do not escape observation; but not so prominent as to compel attention. Town shops must be placed in quarters where the demand for them exists. Proximity to a Police Station is desirable.

(3) *Restrictions as to sites.*—Shops should, as far as possible, be located beyond two furlongs of a market, school, place of public worship, hospital, factory, public offices, Railway lines and similar places of public resort. There should be, as a rule, half a mile between shop and shop in Municipal towns and one mile in rural areas. Toddy shops should, wherever practicable, be located 40 yards removed from public roads or places. Generally speaking, business under each license must be done in a separate place unless all the licenses are for

consumption off the premises. These restrictions do not affect the location of tobacco shops.

(4) *Verification of sites.*—Under the condition of auction sale, an auction-purchaser is required to submit before the 15th of Karkadagam a schedule in the prescribed form showing the exact place where the shop is to be located to enable the Commissioner to issue the permanent license. The schedules should be submitted through the Sub-Inspector of the range in which the shop is situate. In cases where no specific sites but only general limits have been notified, the schedule should be certified as to the site selected being within the notified limits by the Sub-Inspector. If the site selected by the renter is different from that of the previous year, and if the Sub-Inspector finds that site unobjectionable, he should certify accordingly and forward the schedule to the Inspector with his remarks, explaining the necessity for the change of site and the Inspector should submit the same to the Commissioner if he approves of the change. Otherwise the Inspector should see that a fresh unobjectionable site is promptly selected and the schedule submitted to the Commissioner with the least possible delay. There should be no delay on the part of the officers in verifying the sites selected or in the submission of schedules to the Commissioner. In all cases the fact of execution of the kychit by the purchasers should be recorded on the schedule. Inspectors of Excise should examine on every occasion on which they inspect a shop whether the conditions mentioned in clauses (2) and (3) are complied with. If they find that they are not, they will submit a report to the Commissioner who, after making a personal inspection, if necessary, will take steps for a change of site from the beginning of the next lease.

10. *Disposal of Shops.*—Shops for the retail sale of liquor, intoxicating drugs and opium and for the wholesale or retail sale of tobacco are either sold by auction, or granted free of fee or on fixed fees. Instructions for the grant of licenses free, or on payment of a fixed fee will be found in chapters dealing with country spirits, foreign liquor, toddy, hemp drugs, cocaine, opium and tobacco; they are all granted at the discretion of the Commissioner on receipt of applications in the prescribed form. The procedure prescribed in S. Os. 11—22 below, should be followed in the case of shops sold by auction.

11. *Notifications of auctions by the Diwan and the Commissioner.*—(1) The Diwan issues for publication in the

Government Gazette notifications containing the conditions on which the abkari, opium and tobacco contracts are granted. The notification relating to tobacco will contain also the lists of shops to be sold, the boundaries within which each shop may be opened, the officer by whom the sale will be conducted and the dates and places of sale.

(2) The Commissioner will publish similar lists in respect of abkari and opium shops in Part II of the Government Gazette, after getting the Diwan's sanction for any important changes made in the number or location of shops as compared with the lists of the preceding year.

Notices of resales need not be published in the Gazette unless the shop in question is so important that the Commissioner considers it desirable. In other cases, it is sufficient if copies of the notice of resale are sent to the Excise Inspector concerned for distribution among the probable bidders.

(3) In the lists of shops to be sold by auction, shops should be consecutively numbered for each range or circle.

(4) The Commissioner should submit to the Diwan with a covering letter twelve copies of the abkari and opium sale notices containing the lists of shops to be sold and of all general notices of special importance relating to abkari, opium or tobacco.

12. Reserve Price.—The Commissioner, in consultation with the Inspectors, determines the approximate values of shops before the auctions take place, due regard being had to past rentals, future prospects, the state of the season, the closing of neighbouring shops, etc., and these will be the reserve price at or about which shops will be allowed to go, though the Commissioner will use his discretion in accepting bids that fall short of such values.

13. Dates and Centres of Auction.—The dates of auction should be fixed by the Commissioner in such a way as to allow intending bidders to attend the auctions in different Taluks. The sales of all kind of shops should be finished ordinarily by the end of Mithunam.

14. Selling Officers.—All auction sales and resales are in the original instance conducted by the Commissioner. If, under special circumstances, this rule has to be departed from, the fact and the reasons which necessitated it should be reported to the Diwan.

15. *Attendance of Excise Officers at Sales.*—Excise officers should invariably be present at the auctions and resales in order to find buyers, to prevent combinations, and to furnish information to the selling officers especially with reference to the adequacy of the bids offered. Inspectors of the Excise Department should, if possible, attend resales held by Tahsildars for non-payment of kists, etc., but Sub-Inspectors of the ranges concerned must at all times attend such resales. Any slackness in this regard must be brought to the notice of the Commissioner by the Tahsildars. Officers of the Excise Department present shall attest the resale lists in token of their being present at the resales and also note the fact in their diaries.

16. *Persons debarred from bidding at the Auctions.*—(1) The selling officer has the right to refuse bids in certain cases under the conditions of auction sale. In addition particular individuals may be debarred from bidding at the auctions. A list of abkari, opium and tobacco offenders debarred from bidding at auctions of abkari, opium and tobacco shops should be maintained by the Commissioner. This list should include persons convicted of serious offences which, in the Commissioner's opinion render them undesirable holders of licenses and also all persons who are in arrears to Government or whose conduct as licensees has been unsatisfactory. The list should be prepared in Form G. 26 copies whereof should be sent to the Inspectors and Tahsildars. It is the primary duty of the Inspector or the Tahsildar to see that no one who is in arrears to Government as regards payment of excise revenue is allowed to enter the auction room or to bid at sales or resales unless with the Commissioner's special sanction or unless evidence is forthcoming that he has previously paid all arrears due to Government.

(2) Persons suspected of smuggling opium or ganja or of selling these drugs to smugglers, should not be allowed to bid for, or to have any interest, direct or indirect, in opium and ganja shops. Inspectors should secure respectable persons as licensees of opium and ganja shops.

(3) Contract suppliers of country spirits are prohibited from holding within their contract area any interest in the retail vend of arrack or in the vend of other intoxicating liquors such as toddy, foreign liquor and beer, and from employing any person who has such interest. This prohibition does not extend to the wholesale supply of foreign liquor or of rectified spirits to licensed vendors or to the holding of ganja, opium or tobacco shops within this area.

(4) No abkari or opium licensee in British or Travancore territory shall be allowed to have any interest in or to hold a license for the same article in the State without the special sanction of the Commissioner nor shall any abkari or opium licensee in any part of the State be allowed to have any interest in or hold a license for the same article in any other part of the State in which a different duty is in force.

17. *Resales.*—Shops remaining unsold at the first auction should ordinarily be re-auctioned or closed with the Diwan's sanction. The main consideration in this regard is the due provision of a licit supply where it is really required and any reasons in favour of closing should give way to this. The conditions of resales of shops should be the same as those of the original sale. Shops should not be disposed of on tender either before or after the auctions without the previous sanction of the Diwan.

18. *Resales for non-payment of Dues, etc.*—(1) Tahsildars shall resell by auction any shop in respect of which a default occurs through one or more of the following causes—

(a) failure to deposit advance kists or to furnish security as required and within the time allowed;

(b) failure to execute the kychit within the prescribed time; and

(c) failure to pay on or before the due date the kist in full for any month, or tree-tax.

In these cases, it is not necessary for the Tahsildars to obtain previous sanction each time to notify the resale of the defaulting shop. The date fixed for such resale shall not ordinarily be later than the 20th of the month to which the default refers. If the 20th happens to be a Sunday or a holiday, the resales should be held on the last working day immediately preceding. The resale of shops under clauses (a) and (b) should, however, be held soon after the expiry of the time allowed by the Diwan's sale notification, *vis.*, ten days after the confirmation of the sale is communicated to the purchaser, since it is very necessary that resales should be completed and the new purchaser put in possession of the shops without avoidable delay.

(2) Not later than the 12th of the month, unless all dues have been previously paid, Tahsildars should put up lists of shops to be resold on the notice board of the Taluk Office and issue copies of the lists to the Excise Inspector and Sub-Inspectors concerned and also to the village officers concerned

for publication in the village. A copy shall also be simultaneously sent to the Commissioner of Excise. It shall be the duty of the village officers concerned to give wide publicity to the resale and secure as many bidders as possible to make the resale a success.

(3) Arrears of kists may be received with interest at any time before the resale actually commences on the date on which it is notified to take place. The arrears of kist of any shop in respect of which a resale has been held and reported on to the Commissioner, shall not be accepted by Tahsildars or their subordinates except with the previous sanction of the Commissioner.

(4) The conditions of resale should be as far as possible the same as those of the original sale; all rules about deposits applying to the original sale will apply also to resales.

(5) In cases where there are no bidders in the first instance where the defaulting licensees have not paid up the amounts before the last day of the month, a second resale shall be arranged to be held on the 30th or the last working day of the month. Notifications of second resales should be published five days in advance of the dates fixed, copies of the lists of shops being sent to the officers concerned as in sub-paragraph (2).

(6) If the licensee of a shop which has not been knocked down at any of the resales produces arrears of kist with interest on any day after the date of the second resale, the Tahsildars shall accept them on the licensee presenting a formal application to the Commissioner stamped with an eight anna court-fee label, requesting the acceptance of kists.

(7) The Commissioner of Excise may, after obtaining the previous sanction of the Diwan, order the postponement of the resale in any month in respect of any shop or any local area for not more than a month from the date fixed for the first resale, should it appear to him that such a concession is necessary in the interest of Government Revenue. A full report explaining the circumstances, necessitating the postponement of resale whether first or second shall, in all such cases, be submitted to the Diwan for orders.

(8) Where persons are not forthcoming to bid in the resale of tobacco shops, which are auctioned for a period of two years, for the whole of the unexpired period, Tahsildars may, at their discretion, call for two separate bids, one for the remaining

period of the year of default and the other for the whole of the second year; but separate bids can be allowed only if there are persons for both.

(9) After confirmation of a resale and the issue of a temporary license to the resale purchaser after execution of the formal kychit, there should be no delay whatever in putting him in possession of the shop. The usual schedule for the issue of the permanent licenses should also be obtained and submitted within two weeks of handing over the shop to the purchaser.

19. *Procedure after Auction.*—As soon as a shop is knocked down a temporary kychit shall be obtained from the purchaser in Form G. 8 or G. 8 (a) as the case may be, according as the sale is an original one or a resale conducted by the Tahsildar. Tahsildars will forward the G. 8 (a)s to the Commissioner along with their report on the result of resale and these will be returned to them again with the Commissioner's signature in cases where the Commissioner confirms the resale. The Commissioner will likewise send all the G. 8s to the Tahsildars concerned with his signature. The G. 8s and G. 8 (a)s should be signed by the Tahsildars and be handed over to the bidders of shops who have complied with the conditions as to kychit and deposits and will form the temporary licenses under which sales can proceed till formal licenses are received.

20. *Confirmation of Sales.*—All sales and resales, held in the original instance by the Commissioner require the confirmation of the Diwan, who may accept or reject the bids at his discretion without assigning reasons. All subsequent resales shall be final as against the Government only on their confirmation by the Commissioner of Excise.

21. *Deposits and Solvency of Bidders.*—(1) Under the conditions of auction sale every purchaser shall, within ten days after the confirmation of the sale is communicated to him,—

(i) deposit such further amount as with the one month's kist already deposited at the time of the sale shall equal three months' kist;

(ii) if the Commissioner, on enquiries made subsequent to the sale, has reason to think the purchaser of doubtful solvency, deposit six months' instead of three months' kist or produce a surety or sureties to the satisfaction of the Commissioner or other officer before whom the agreement is executed to execute a surety bond for the due payment of all moneys that may be due by him under the terms of the contract; and

(iii) execute at his own cost the necessary agreement before the Commissioner or other officer empowered by him.

(2) To enable the Commissioner to decide whether security or six months' kist should be demanded of purchasers of shops Inspectors should enquire into the solvency of the bidders either personally or through the Sub-Inspectors and submit within a fortnight after the sales a list of purchasers from whom security or six months' kist has to be demanded. It is of primary importance that such enquiries are conducted carefully and without delay as notices of confirmation of the bids have to be issued after receipt of such lists. Officers will be guided by the following general principles in recommending whether security or additional kists should be demanded or not.

(i) If the successful bidder is an old licensee who has always paid his rents punctually and fully, and his bid does not appear to be excessive or beyond his means as indicated by his transactions in previous years, these facts may be regarded as an indication, in the absence of other circumstances, that he will continue to pay his rents punctually and fully in future and no security need be recommended.

(ii) If the bidder is new to the department and if he is unable to convince the Inspector or Sub-Inspector by facts or documents that he can be trusted to pay his dues to Government without fail, security or six months' kist may be recommended.

(3) Tahsildars, who have reason to suspect the solvency of any renter not included by the Commissioner in the list of persons from whom enhanced deposits of kists or security is to be demanded, may, in the absence of any order to the contrary, demand from such renter six months' kist in advance or sufficient security and it is left to the bidder to give the Tahsildar reason to be satisfied with the smaller deposit. The Tahsildar must, of course, verify any allegations made by the bidder, but it is not necessary for the Tahsildar to call upon his subordinates for any report about the solvency of the bidder, until the bidder has placed before the Tahsildar facts which have to be verified.

(4) The procedure prescribed in sub-clause (3) above will be followed by Tahsildars in respect of demanding security from purchasers at resales conducted by them and confirmed by the Commissioner. The Tahsildar must always see that the prescribed deposits are paid and necessary agreements and security

bonds executed within the time prescribed in the Diwan's sale notification and in the case of resales within ten days after the confirmation of the resale by the Commissioner is communicated to the purchaser. In cases of default immediate action should be taken to have the deposits already made forfeited and the shops resold or otherwise disposed of.

(5) Deposits aggregating to Rs. 500 or more will be allowed to be deposited, at the risk of the party, in any bank approved by the Diwan for the purpose. Sanction for such investment will be granted on application at the discretion of the Commissioner. Such investments must be in the name of the Commissioner or if the deposits are made in the name of the party, the receipts must be endorsed to the Commissioner.

22. Reports.—(1) The Commissioner is required to submit his report to the Diwan as soon as possible after the sales are over, supplemental reports being submitted later on where necessary. Separate sale reports should be submitted for each of the several abkari, opium and tobacco privileges. The same procedure should be followed in the case of supplemental reports. A complete report showing the result of the auction sale for each lease should be submitted by the Commissioner to the Diwan as soon as the auctions are over. Lists of shops sold every year giving rentals and names of successful bidders should be published by the Commissioner in Part II of the Government Gazette for the information of the public. Twelve copies of the printed lists will be submitted to the Diwan by the Commissioner.

(2) The result in the case of all resales conducted by Tahsildars shall be reported to the Commissioner on the very day and along with such report information should also be furnished in Form G. 15 (a) giving full details of the shops resold.

(3) In his annual administration report of the Department, the Commissioner should furnish information regarding particulars of all licenses issued by him other than those disposed of by auction, whether they were issued on payment of fees or free of fee. The amounts collected for each class of license should also be specified.

CHAPTER III.—LICENSES AND PERMITS.

23. In this chapter, only general orders applicable to all licenses and permits will be included; orders affecting a particular commodity will be dealt with in subsequent chapters on that commodity.

24. Issue of Licenses.—(1) All kinds of abkari, tobacco and opium licenses are issued by the Commissioner of Excise. Particular attention should be paid to the expeditious issue of the necessary licenses, which should, as far as possible, be completed before the commencement of the lease. Where, however, there is an unavoidable delay in the issue of licenses, sales may be allowed to proceed on the strength of the temporary licenses (G. 8 or G. 8 (a)), permanent licenses being issued before the end of the first month of the lease. Inspectors and Sub-Inspectors should see that the schedules of all shops are submitted sufficiently early in order that delay in the issue of licenses may be avoided.

(2) As soon as the fact of confirmation of the sale of a shop or tavern is communicated to the Inspector, arrangements should be made by him to furnish the purchaser with a form of schedule shown in the appendix. The purchaser should be asked to fill it up and sign it and present it to the range Sub-Inspector who will, after complying with the procedure laid down in S. O. 9 (3) and (4), forward the same to the Inspector for transmission to the Commissioner's Office. In the case of a shop for the retail sale of intoxicating liquors for consumption on the premises, the boundaries should include the whole of the premises on which the liquor is likely to be consumed by the customers.

(3) An agent need not obtain a license and execute an agreement, provided he holds a power-of-attorney authorising him to act under his principal's license; but prior to the authorisation, the Commissioner's approval of the agent should be obtained.

(4) Wholesale vendes are not transferable, but the holder of such license may relinquish it, and the Commissioner may grant a fresh license, on payment of the usual fee, to an approved applicant.

(5) When the holder of a license dies during the currency of his license, and his heir applies for a fresh license for the remaining period of the year, a second license fee need not be collected from the latter, provided he satisfies the Commissioner that he is the proper representative of the deceased.

(6) Duplicate licenses of all kinds in lieu of licenses accidentally lost or destroyed, may be granted on payment of a fee of four annas, which should be credited to "Miscellaneous", 'Abkari', 'Opium' or 'Tobacco'. Whenever duplicate licenses are issued, the word 'Duplicate' should be very distinctly written in red ink at the head of the license.

25. Occasional Licenses.—(1) These are granted at the discretion of the Commissioner for short periods, not exceeding ten days, for the sale of liquor, opium, intoxicating drugs and tobacco on the occurrence of fairs, festivals, etc., in places where the existing number of shops is insufficient. Such licenses shall ordinarily be granted to the shop-keepers who already hold licenses in or supply the locality. The fees to be paid for such licenses shall be fixed at the discretion of the Commissioner, but shall not ordinarily be below Rs. 10 in the case of liquor shops. Occasional licenses for the sale of liquor, opium and intoxicating drugs should be very sparingly given and only after the Commissioner is personally satisfied as to their necessity.

(2) A register of occasional licenses with serial number for each year in Form G. 3 (b) should be maintained in the Commissioner's Office and the Commissioner should furnish in his annual administration report, information about the number of occasional licenses issued and the fees collected therefor.

26. Kychits.—(1) All persons taking out licenses are required to execute kychits in Form G. 9 unless the fee payable for the license is fixed and is paid in full before the license is issued. The kychit will usually be printed and the value of the stamp papers recovered from the purchasers who will also be required to execute them in the presence of the Commissioner, Tahsildar, Taluk Samprathy or any other officer authorised by the Commissioner.

(2) Distillers and warehouse-keepers are bound to execute agreements binding themselves, their heirs and assigns to observe the conditions of their licenses, and also to hypothecate the distillery or warehouse buildings, machinery, apparatus together with the stock of spirits, as security for all sums which may become due to Government or in lieu thereof to deposit Government

promissory notes endorsed to the Commissioner of Excise to such value as the Diwan may direct. The form of the deed prescribed (D. 34) for the purpose is applicable to a succession of licenses renewed from year to year. It should be stamped under the Cochin Stamp Regulation, VI of 1083.

(3) The registration of agreements executed by contract suppliers in connection with their distilleries and warehouses is not compulsory.

(4) In case of a licensee's death, the agreement executed by him will be binding on his heirs and assigns.

27. *Transfer of License.*—The Commissioner should not allow the transfer of a license until he is satisfied that the transferee is solvent and that the transfer is in the interests of Government. The transfer should take effect from a definite date mentioned in the order and sufficiently subsequent to the date of the order in order to allow of all formalities, such as execution of kychit, the issue of the license, etc., to be completed before it. If a license is transferred or sub-rented without the Commissioner's permission, the person actually working the shop must be regarded as the agent of the licensee, even though he is himself a sub-lessee or is appointed by a sub-lessee; and the licensee will be held liable for any infringement of the conditions by the individual in charge of the shop.

28. *Conditions of Licenses.*—The Diwan has the power to prescribe the conditions of all licenses. The general conditions applicable to all abkari and opium licenses will be found on pages 230-238, Volume I. The Commissioner should obtain the previous sanction of the Diwan whenever any fresh condition or restrictions are to be introduced in forms of licenses.

29. *Accounts.*—All licensees are bound by a condition in the license to maintain correct accounts of transactions from day to day in ink in the prescribed form. Maintenance of accounts by toddy shop-keepers need not be enforced. The Commissioner may also, in his discretion, dispense with accounts in the case of small shops in outlying villages where its enforcement is considered a hardship. In all cases, the regular filing of permits should be rigidly insisted on. Inspectors of Circles should keep adequate stocks of account books and inspection note-books required by shop-keepers; they should be paid for by the shop-keepers.

30. *Penalties for breaches of Conditions of Licenses.*—The penalties which can be inflicted for breaches of the conditions of

a license are mentioned in condition 34 of the general conditions applicable to all abkari and opium licenses and condition 31 of the tobacco sale notification. The power of fining licensees for breaches of the license conditions is vested in the Commissioner of Excise.

31. Permits.—(1) The prescribed form of permits should invariably be used. The issue of permit books to licensed vendors authorised to issue permits should be restricted to actual requirements and controlled by Inspectors, who are required to maintain a stock of the permit books for supply to licensed vendors. Partially used permit books and unused permit forms found in the possession of a licensee at the close of a lease should be withdrawn from them and should be checked to ensure that no unused permits are missing. The books should be promptly returned to any licensee who takes out a formal or provisional license for the next lease. The cost of any unused books so withdrawn, and not again issued to the same licensee, should be refunded; but no refund should be made in the case of partially used books.

(2) Depot-keepers and tobacco A shop licensees should, as a rule, be allowed to have only the number of books required for current use; but Sub-Inspectors may obtain a suitable supply from the Circle office, whenever convenient, and issue the books in serial order to the depot-keeper or A class licensee, as the case may be, on production by such depot-keeper or licensee of evidence of payment by him of cost price. The Commissioner may fix a maximum and minimum number of books to be in stock with each Sub-Inspector.

(3) *Duplicates.*—Duplicates of transport permits, which have accidentally been lost or destroyed, may be granted on payment of a fee of 2 annas each. The proceeds should be credited to "Miscellaneous", 'Abkari', 'Tobacco', 'Opium' or 'Salt'.

(4) The permit must be signed by the person in whose name the license stands or to whom the power of issuing permits has been given, and that at the time of, and not prior to, the issue of the consignments which they cover. The power to sign permits cannot be delegated by a licensee to any person in his employ by a power-of-attorney.

CHAPTER IV.—COLLECTION OF EXCISE REVENUE.

32. Responsibility for Collection and Payments to whom to be made.—(1) The responsibility for the collection of the excise revenue rests on the officers of the Land Revenue Department. Officers of the Excise Department also render necessary help in the matter of collection. The monthly kists and instalments of tree-tax shall be remitted to the Treasuries or paid to a village officer on or before the prescribed date. Compounding fees in abkari cases may be remitted into the Treasuries direct or handed over to the Inspectors of Circles who are authorised to receive such amounts.

(2) Particulars of kist remittances shall be regularly ledgered in the shop-war register of kists maintained in the respective Taluk offices and also in the Office of the Commissioner of Excise in Form G. 14. The officer initialling the register in the prescribed column shall be held responsible for the correctness of the entries relating to the collection of kists posted from time to time and he shall not set his initials without examining the chalans. In the Excise Commissioner's Office, the entries should be attested by the Manager or the Head Accountant.

(3) To enable the ledgering to be done regularly and accurately, all chalans with which kists are remitted shall contain the following details separately for each shop—

- (a) kind, number and name of shop;
- (b) the month for which the remittance is made;
- (c) amount of kist; and
- (d) interest.

In the case of remittances made by village parvathiakarans, the aforesaid particulars need not be furnished in the chalans themselves, but the chalans should be accompanied by the nalvazhies in duplicate containing all the particulars, one copy of which should be sent to the Commissioner of Excise with the triplicate copy of the chalans and the other retained by the Tahsildar.

33. Procedure in Cases of Default.—(1) Punctual payments of kist by shop-keepers should be enforced, and prompt measures should be taken to resell shops on the least symptom of default. Under the conditions of the auction sale, if shop-keepers fail to

pay the kist, or tree-tax also, due in any month on the prescribed date in that month, the privilege of sale may be resold with effect from the date of issue of the temporary license to the new purchaser or otherwise disposed of at the Commissioner's discretion. In all cases of resale or other disposal the purchaser of a shop in the original sale shall be responsible for all deficits in revenue caused by such resales and other disposals as well as any subsequent deficits in revenue that may occur by further default of other purchasers of the same shop in resales or other disposal.

(2) Interest at 6 per cent per annum shall be paid on all arrears. Arrears with interest due may be paid at any time before the resale actually takes place. The responsibility of seeing that interest on arrears is properly collected rests solely on the Tahsildars.

(3) Immediately after the resale (i. e., the next day after the resale) Sub-Inspectors should see that tobacco and arrack shops, whether purchased or not at the resale, are closed and licenses withdrawn, and also the toddy shops if they are purchased; but, if there are no purchasers for a toddy shop, the original licensee will be given a further period of ten days to remit the arrears, and if the arrears are not paid up in the meanwhile, the shop should be closed. In the case of arrack shops whose resales are confirmed, the Sub-Inspectors concerned shall give due intimation to the officer in charge of the distillery or warehouse as the case may be, who will thenceforward, besides stopping issues of arrack themselves, arrange with the arrack depot-keepers through the local agent to stop issues of arrack to persons whose shops have been resold. In the case of toddy shops, which are closed, the tapping licenses and transport permits shall also be withdrawn and submitted to the Commissioner for cancellation and the marks on the licensed trees simultaneously obliterated.

34. Monthly Statement of Collections.—(1) Tahsildars should submit so as to reach the Commissioner's Office on or before the tenth of each month a statement in duplicate in Form G. 18 showing the demand, collection and balance of excise revenue of the previous month with enclosures in the prescribed forms. The Commissioner shall check the statement carefully with the Registers in Form G. 14, triplicate chalans and copies of resale reports and after getting the figures reconciled shall review the statements and submit a copy of his review with one copy of the statement in Form G. 18 and enclosures in Forms G. 18 (a) and

G. 18 (b) to the Diwan. Copies of the review shall also be sent to the Diwan Peishkar, the Tahsildars and Inspectors.

(2) The demand for each month will, in the case of rentals, represent the instalments fixed with reference to the bids obtained at the annual sales, and in regard to other payments the amounts due in the month under the several items of revenue detailed in the budget under the several heads. When a resale takes place the whole of the loss, if any, should be brought to account at once in the demand, collection and balance statement of the month in which the resale took place. The demand for any subsequent month should be reduced by the difference between the original bid and the bid at the resale. When the bid at the resale is higher than the original bid, the demand should be increased in a similar manner. The whole of the original deposit of kist shall be forfeited to Government whenever a resale or other disposal takes place whether the shop is purchased by another or not.

(3) Collections may be made in one Taluk on account of another. All such cases should invariably be advised to the Tahsildar of the Taluk on account of which the collections were made.

35. Realisation and writing off of Arrears.—(1) The Commissioner of Excise shall make a requisition to the Diwan Peishkar for recovery under the provisions of the Revenue Recovery Regulation of all sums due to Government from the grantee of any privilege, such cases being entered in the register of resales in Form G.15. Irrecoverable arrears can be written off only under the orders of the Diwan, but the Commissioner is authorised to sanction the writing off the accounts without limit of amount, second instalment of tree-tax in cases in which the first instalments have been refunded to parties. The writing off of arrears of excise revenue as irrecoverable is no bar to their subsequent collection, if it should appear that payment was evaded by fraudulent means. It is, however, desirable that cases in which fresh demands are made in respect of sums once written off the accounts, should be as few as possible. In the case of an amount which has been once written off the accounts, and for which a further demand is issued, only such portion as may be collected should be included both under "Demand" and "Collection" against the item to which it originally referred.

(2) In all reports for sanction to write off sums as irrecoverable, and in all orders sanctioning the writing off of

irrecoverable arrears, the interest on arrears must be mentioned but the amount of interest need not be calculated.

36. *Refunds.*—The Commissioner is competent to sanction all refunds of revenue, up to a maximum of Rs. 500, collected on account of the Department, where it is clear that the Government was not, in the first instance, or has since ceased to be entitled. Cases in which he feels any doubt as to the propriety of granting refunds should be referred to the Diwan.

CHAPTER V.—MEASURES FOR THE PREVENTION OF ABKARI, OPIUM, TOBACCO AND SALT CRIMES.

37. Introduction.—Circles are divided into ranges, each under a Sub-Inspector with an orderly varying in strength from 5 to 9 peons and with or without a petty officer according to the nature of the locality and the amount of work to be done. The ranges are named with letters and are named after the headquarters of the ranges which is generally, the principal town or village in the range. The Diwan is authorised to fix the headquarters of ranges and to limit the number of days that a Sub-Inspector may halt at his headquarters in any month, having due regard to the work that has to be done. In the rest of the month, the Sub-Inspector should be constantly on tour and should rarely be in the same place for more than two or three consecutive nights. The petty officers attached to certain ranges will be primarily responsible for the effective patrol and suppression of crimes in the villages under their respective jurisdictions. The ranges are not to be changed without the sanction of the Diwan.

A. SEARCHES AND SEIZURES.

38. Searches and Seizures.—(1) Any Excise officer not below the rank of Sub-Inspector has power to conduct house searches with or without a warrant under the Abkari Regulation. In cases, however, where other Excise officers have reasons for desiring the search of a house where no superior departmental officer is at hand, they may conduct a search with a warrant or apply verbally or in writing to the nearest Police Station officer, under section 37 of the Abkari Regulation, I of 1077.

(2) Officers of the Department of and above the rank of Sub-Inspectors have similar powers of house-searches under the Salt Regulation and officers of and above the rank of petty officers under the Tobacco and Opium Regulations.

39. Powers of Officers to conduct House-searches.—(1) As a general rule no search should be made without a warrant by officers empowered under section 31 of the Abkari Regulation, section 8 of the Salt Regulation and section 11 of the Tobacco

Regulation unless the *delay* to procure the same is likely to prove detrimental to the case. Whenever there is time to obtain a search warrant, it should always be obtained before a search is conducted. In any case the name, etc., of the informer must be recorded in Form E. R. 5 and full reasons given in the appropriate columns thereof for believing the information and taking action thereon. Officers conducting a search under section 8 of the Salt Regulation are empowered to destroy works constructed for the manufacture of contraband salt—a power which is not conferred by section 31 of the Abkari Regulation.

(2) Under the Opium Regulation, however, no search warrant need be obtained by officers who may have been empowered under section 14 of the Regulation. As in the case of searches under the Abkari Regulation, however, the necessary entries should be made in Form E. R. 5 before action is taken.

40. *Time for conducting Searches.*—Searches with warrants obtained under section 30 of the Abkari Regulation, section 19 of the Opium Regulation, section 7 of the Salt Regulation and section 10 of the Tobacco Regulation, may be conducted at any time by day or night. Searches without warrants under section 31 of the Abkari Regulation and section 8 of the Salt Regulation can also be conducted at any time; but searches without warrants under section 11 of the Tobacco Regulation can be conducted during nights by Inspectors alone and searches without warrants under section 14 of the Opium Regulation may be conducted only between sunrise and sunset. If the sun should set before a proposed search can be carried out, the house must be guarded until next morning to prevent the clandestine removal of the contraband articles.

41. *Manner of conducting Searches.*—(1) Searches should be made in the manner prescribed in sections 87 and 88 of the Code of Criminal Procedure, the provisions of which are as follows—

Section 87.—(i) Whenever any place liable to search or inspection under this chapter is closed, any person residing in, or being in charge of, such place shall, on demand of the officer or other person executing the warrant, and on production of the warrant, allow him free ingress thereto, and afford all reasonable facilities for a search therein.

(ii) If ingress into such place cannot be so obtained, the officer or other person executing the warrant may proceed in the manner provided by section 33.

(iii) Where any person in or about such place is reasonably suspected of concealing about his person any article for which search should be made, such person may be searched. If such person is a woman, the directions of section 37 shall be observed.

Section 38.—(i) Before making a search under this chapter, the officer or other person making it shall call upon two or more respectable inhabitants of the locality in which the place to be searched is situate to attend and witness the search.

(ii) The search shall be made in their presence, and a list of all things seized in the course of such search and the places in which they are respectively found shall be prepared by such officer or other person and signed by such witnesses, but no person attending a search under this section shall be required to attend the Court as a witness of the search unless specially summoned by it.

(iii) The occupant of the place searched, or some person in his behalf, shall, in every instance, be permitted to attend during the search and a copy of the list prepared under this section signed by the said witnesses, shall be delivered to such occupant or person at his request.

(iv) When any person is searched under section 37 sub-section (iii) a list of all things taken possession of shall be delivered to such person at his request.

(2) Sections 33 and 37 referred to in sub-sections (ii) and (iii) of section 37 and section 32 referred to in section 33 are as follows—

Section 32.—If any person acting under a warrant of arrest, or any Police officer having authority to arrest has reason to believe that the person to be arrested has entered into or is within, any place, the person residing in, or being in charge of, such place shall, on demand of such person acting as aforesaid or such Police officer, allow him free ingress thereto, and afford all reasonable facilities for a search therein.

Section 33.—If ingress to such place cannot be obtained under section 32, it shall be lawful in any case for a person acting under a warrant and in any case in which a warrant may issue, but cannot be obtained without affording the person to be arrested an opportunity of escape, for a Police officer to enter such place and search therein, and, in order to effect an entrance into such place to break open any outer or inner door or window of any house or place, whether that of the person to be arrested

or any other person, if after notification of his authority and purpose, and demand of admittance duly made, he cannot otherwise obtain admittance:

Provided that, if any such place is an apartment in the actual occupancy of a woman (not being the person to be arrested) who, according to custom, does not appear in public, such person or Police officer shall, before entering such apartment, give notice to such woman that she is at liberty to withdraw, and shall afford her every reasonable facility for withdrawing and may then break open the apartment and enter it.

Section 37.—Whenever it is necessary to cause a woman to be searched, the search shall be made by another woman, with strict regard to decency.

(3) Officers of the Department or informers should never be allowed to attest the search in place of the two or more respectable inhabitants as required by section 88 of the Criminal Procedure Code.

(4) The peons entering a house to search should divest themselves of all clothing excepting a loin cloth so that there may be no possibility of concealing anything about them. Their persons shall also be examined before the witnesses prior to the actual commencement of search.

(5) The following instructions based on the Police Standing Orders on the subject of searches are prescribed for the guidance of Excise officers—

(a) whenever possible the presence of a village officer shall be secured to witness a search, besides two or more respectable inhabitants of the place and the occupant of the premises to be searched or some one in his behalf ;

(b) the law does not object to a search at night, but as a rule, day light should be awaited, the inmates being made to evacuate and the premises sealed and guarded ;

(c) before entering the premises the exterior of the place shall be inspected to see whether facilities exist for introducing property from outside ;

(d) witnesses to a search shall enter the premises to be searched and watch the Police officers performing the search.

(6) Any person who, without reasonable cause, refuses or neglects to attend and witness a search under section 88 of the Criminal Procedure Code, when called upon to do so by an order in writing delivered or tendered to him, shall be deemed

to have committed an offence under section 173 of the Cochin Penal Code.

(7) Whenever a forcible entry has to be made, the person resisting an entrance, after he has been informed of the authority and purpose of the search, should be prosecuted under section 333 or other appropriate section of the Cochin Penal Code. Care must, however, be taken that force is not resorted to without absolute necessity.

42. Search List.—(1) Officers conducting searches under the Abkari, Opium, Tobacco or Salt Regulations must draw up a search list in Form E. R. 3, immediately after a search is conducted in the presence of the witnesses attending the search, and, if possible, of the person or persons who may reasonably be believed to have committed the offence. A separate list will be drawn up in respect of every single case and should be submitted attached to the E. R. 1 of the case to which it relates. The signatures of the witnesses and of the person or persons who may reasonably be believed to have committed the offence will, at the same time, be taken in it, a copy of the list being granted to the latter, if demanded, free of charge. The witnesses should be invited to record their opinions freely as to whether it would be possible for the contraband to be placed where found, without the knowledge of the inmates.

(2) Where a witness to a search gives evidence contrary to the statements in the list he has signed and it is considered advisable to take notice of his conduct, the Magistrate should be asked to sanction his prosecution under section 179 of the Cochin Penal Code, alternative charges under sections 168, 179 and 183 should be laid, and evidence given to show that the statements in the list are true.

(3) When an officer detains or searches any person upon whom or any vessel, etc., in or upon which he may have reason to believe any article liable to confiscation to be, the above procedure should, as far as possible, be followed and a search list prepared in Form E. R. 3.

43. Arrest in consequence of House-searches.—(1) Officers of the Department empowered to make searches without warrant from Magistrates may also arrest any person whom they have reason to believe to be guilty of the offence that occasioned the search.

(2) *Arrests in the open.*—(i) Any officer of the Excise Department may arrest without warrant in any public thoroughfare or open

place other than a dwelling house, any person found committing an offence punishable under section 55, 57 or 58 of the Abkari Regulation and may seize in any such thoroughfare or open place anything which he believes to be liable to confiscation under the Regulation and may search any person, vehicle, animal, package, or covering upon whom, or in or upon which he may have cause to suspect any such contraband article to be. The power of arrest conferred by section 34 of the Abkari Regulation is permissive, and in the case of licensed shop-keepers or depot-keepers should be exercised only when fraud or loss of revenue to Government or renters is involved. In cases of a purely technical nature, arrests which have only the effect of causing needless annoyance, should not be made. Inspectors must be careful to see that the discretion here given is not abused.

(ii) Similar arrests may be made under section 15 of the Opium Regulation, section 12 of the Tobacco Regulation and section 9 of the Salt Regulation.

(3) *Arrest of persons refusing to give their names, etc.—* Any officer of the Department has a right to demand the name and residence of any person who is accused, or reasonably suspected of committing an offence under the Abkari or Salt Regulation and may, if such person refuses to give the information required or gives a name and residence believed to be false, arrest him without a warrant.

44. *Contraband Articles in the Custody of Railway and Postal Authorities.*—(1) When liquor, intoxicating drugs prepared from the hemp or coca plant, opium and its preparations, tobacco or salt, in the shape of goods under the custody of the Railway authorities on the Cochin State Railway is reasonably suspected or believed to be contraband or when any report to that effect is made by an officer of the Cochin Excise Department not below the rank of Sub-Inspector such consignments will not be delivered to the consignees, but will be returned to the consignor.

(2) Any parcel arriving at a British Post Office in the Cochin State and suspected to contain tobacco or any preparation thereof will be opened by the British Postal authorities and returned to the senders if found to contain such tobacco or preparation thereof.

45. *Access to Railway Plat-forms, etc., for detection of Offences.*—(1) The arrangement existing in the Madras Presidency with regard to the admission to station premises of officers of the Excise Department apply equally to the admission

of officers of the Department to the stations on the Shoranur-Cochin Railway. The following arrangement is in force in the Madras Presidency—

(a) With a view to the efficient detection of offences against the Abkari laws, Station Masters on Railway lines have been instructed to allow free access to all officials of the Excise Department, when on duty, whether in uniform or not, to Railway plat-forms and premises. But officers should not enter upon any Railway premises or lines except in the discharge of their duties and should give their names and (in the case of peons) their numbers, if called upon to do so by a member of the Railway staff, not lower in rank than a Station Master or permanent way Inspector.

(b) The peons of the Department when on duty on Railway plat-forms without uniform should wear their belts under their waist cloth and produce them, whenever required, by the Railway authorities, in token of their official position.

(c) As regards Sub-Inspectors, the Inspectors of Circles through which a Railway passes should give a circular letter addressed to Station Masters of the Railway Stations within the Sub-Inspector's range requesting them to permit the bearer (giving name and designation) to enter the plat-forms of their stations without uniform on detective duty. Sub-Inspectors should have the letters with them on such occasions and show them when demanded by the Railway authorities.

(2) Inspectors and Sub-Inspectors are authorised to examine the goods registers, etc., maintained in the Railway Stations of the Shoranur-Cochin Railway with a view to check illicit import of tobacco into the State.

46. Arrest of Postal and Anchal peons and Mail-runners.—Where a Postal or Anchal peon or mail-runner, carrying sealed mail bags, is also found to be in possession of contraband tobacco, etc., separate and not contained in the sealed bags, instead of arresting him at once, he must first be taken to the Post or Anchal Office, allowed to hand over the mails and then arrested after he is relieved of duty by the Post or Anchal Master. The same procedure should be followed in regard to Postal and Anchal delivery peons, as well who may be found smuggling dutiable articles.

47. Disposal of Persons arrested and Things seized.—(1) (a) If an arrest is made in consequence of the finding of any contraband articles during a search, the persons arrested are to be

admitted to bail if they tender sufficient security for their appearance. Such persons, if arrested under section 31 of the Abkari Regulation, may be bailed to appear before the Magistrate having jurisdiction or the Inspector empowered to dispose of the cases; but when an arrest is made by an Inspector, the persons can be bailed to appear before the Magistrate.

(b) Persons arrested may be released on bail on their own recognisances under the Abkari Regulation.

(c) Officers below the rank of Inspector making arrests otherwise than on house-searches in Abkari cases will at once send the person arrested to the Inspector authorised to dispose of the cases, if such officer be within ten miles of the scene of offence, or admit them to bail to appear before an Abkari officer having jurisdiction to enquire into the offence for which they were arrested, or to the nearest Police Station.

(2) (a) Properties seized by officers of the Department below the rank of Inspector, may either be sent to the officer in charge of the Circle or to the nearest Police Station as most convenient. When a seizure is made by an Inspector in person he may depute one of his subordinate officials present at the seizure to take the liquor to the station and to receive the samples, forwarding at the same time an occurrence report (E. R. 1) which the officer in charge of the Police Station should be requested to countersign and return.

(b) Animals should not be seized and detained unless arrangements can be made for feeding them while they are in custody. When this cannot be done they should be returned, and a receipt taken from the owner binding himself to produce them when required to do so.

(c) When weak liquor is seized from depots or shops, it should either be sent to the Police Station or deposited in the Circle office under the personal custody of the Inspector till it is sent for fortification or otherwise disposed of.

(3) *Under the Opium Regulation.*—(a) Officers making arrests and seizures under the Opium Regulation under section 14 or section 15 of the said Regulation should forthwith forward to the nearest Police Station every person arrested and things seized with a report in Form E. R. 1 of the circumstances of such arrest and seizure. They should also forward within 48 hours next after such arrest or seizure a duplicate copy of the E. R. 1 to their immediate official superior. Similarly every person arrested and things seized under section 19 of the Opium Regulation should be forwarded without delay to the Magistrate

by whom the warrant was issued. It is not necessary to use any special yadast form. It is sufficient if Form E. R. 1 is properly filled in and forwarded with the search list, Form E. R. 3.

(b) In cases of mere breaches of the conditions of the license, which do not authorise arrest or seizure under the Regulation, Inspectors should report the matter to the Commissioner to be dealt with under condition 34 of the general conditions applicable to all abkari and opium licenses.

(c) It may often be difficult, however, to differentiate between a breach of the conditions of license and an offence under section 9. In all such cases the Commissioner should be applied to for instructions.

(4) *Under the Salt Regulation.*—The procedure laid down in the matter of disposal of persons arrested and properties seized under the Abkari Regulation will generally be applicable to persons arrested and properties seized under the provisions of Salt Regulation as well.

(5) *Under the Tobacco Regulation.*—All persons arrested and all things seized under the Tobacco Regulation are to be produced before the nearest Magistrate within twenty-four hours of the arrest or seizure, with the occurrence report, a copy of the report being sent to the immediate official superior of the officer making the arrest within 48 hours of such arrest or seizure. All persons arrested as a result of house-searches or under section 12 of the Regulation should be admitted to bail, if tendered, for appearance before the Magistrate.

48. *Penalty for illegal exercise of Powers.*—Great care must be exercised in using the above powers of arrest, seizure and search. Action must never be taken on *vague suspicion* or on unsubstantial grounds and, as a general rule, such powers must never be made use of by peons unless, owing to the absence of superior officers and the urgency of the case, immediate action has to be taken. Section 59 of the Abkari Regulation, section 18 of the Opium Regulation, section 15 of the Tobacco Regulation and section 33 of the Salt Regulation should be carefully explained to all officers who must be distinctly made to understand the penalties to which the vexatious use of these powers will subject them, and in every case where, after due warning and instruction, subordinate officers are found to act in an oppressive way and to make arrests, etc., without reasonable grounds, they must be prosecuted.

49. *Reports of Searches, Seizures, Arrests, etc.*—(1) All searches (whether successful or unsuccessful), seizures and arrests

under the Abkari Regulation should at once be reported in Form E. R. 1 by Excise officers of all grades to their immediate official superior, *i. e.*, by Inspectors to the Commissioner, and by others to the Inspector authorised to dispose of the cases. If the offender be detected after the report of the committal of an offence, a further report in Form E. R. 1 should be sent, reference being made to the number of all former reports which relate to the same case. If an arrest has been made in connection with the seizure of property, the disposal of the property will be mentioned in the occurrence report.

(2) Reports of searches, arrests or seizures under the Salt Regulation should likewise be sent within 24 hours of such search, arrest or seizure.

(3) Ordinarily, E. R. 1 should be prepared in duplicate by the use of carbon paper, one copy being sent to the superior officer and the other retained as office copy. In opium cases E. R. 1s should be prepared in triplicate, one copy being sent to the Commissioner, one retained as office copy and the other sent to the Police. The occurrence report may be sent by Anchal or by hand as most convenient, in important cases, where time will be saved, the report should be sent by hand. Only one book of this form should be used for all kinds of cases, the word "Abkari", "Opium", "Tobacco", "Salt," as the case may be, being boldly written in manuscript at the top of each foil and counterfoil accompanied by the appropriate consecutive numbers thus—

Abkari 1, Opium 1, Abkari 2, Tobacco 1, Opium 2, Salt 1, and so on.

(4) On the case file docket should be noted the date and hour at which the E. R. 1 is received by the Inspector or other officer to whom it is addressed, the Crime Register number, the dates of commencement and closing of proceedings by the enquiring officer, the date of forwarding the E. R. 7 to the Magistrate and, in short, such information as will enable the Commissioner or other inspecting officer to judge at a glance of the promptitude with which the several officers dealing with it have taken it up. Findings should not be recorded on the dockets of case files.

(5) *Report of Abkari, etc., cases detected by the Police.*—Police officers have been instructed to send without delay a copy of the first information report in abkari and salt cases, together with enclosures such as list of articles seized, bail bond, etc., in

original to the Excise Inspector of the Circle concerned. In opium and tobacco cases a copy of the first information report alone need be sent to the Excise Inspector who should also be given due notice when prosecutions or appeals are instituted in such cases. Excise officers should give the Police such advice or assistance as may be necessary.

50. *Technical Cases.*—When technical cases are detected, the report should be submitted in Form E. R. 1 to the Commissioner along with the written explanations of the offenders. In ordinary cases, the offenders should be warned for the first one or two times. In more serious cases, the E. R. 1 should be given a Crime Register number and dealt with by composition or prosecution according to circumstances. When an E. R. 1 is submitted against a shop or depot-keeper, the fact must be entered in the shop or depot inspection note book, and if a warning is administered or punishment awarded, this fact also should be entered on the same record. Cases of drunkenness in shop premises should be severely dealt with. In cases of petty breaches of license, no action should be taken which can have the effect of interfering with sales at any shops, unless there is reason to believe that there has been some attempt to defraud Government. Cases of dilution of toddy should not be charged unless they were detected in the very act of dilution. Cases of mixing vinegar with fresh toddy should be prosecuted as constituting breaches of the license conditions.

51. *Custody and Disposal of Articles seized.*—(1) Officers in charge of Police Stations are required to take charge of all articles seized in salt and abkari cases pending the orders of a Magistrate or officer in charge of the Circle, and allow samples to be taken.

When articles are deposited in a Police Station or in the Circle office in cases where the Inspector is within 10 miles of the seizure of the articles, the officer depositing them must affix a small label to each packet with the following particulars.

No. of E. R. 4	Printed number
	Consecutive manuscript number

Date of deposit.

Name and rank of officer by whom deposited.

(2) When property is sent to a Police Station or to the officer in charge of a Circle, it should be accompanied by a request to receive and retain it in Form E. R. 4. All the three portions of the form should be filled up by the use of carbon paper and the counterfoil and the requisition should be signed by the officer who sends the articles. The receipt and the requisition should then be detached from the book and forwarded to the officer in charge of the Police Station or the officer in charge of the Circle whose signature should be taken to the receipt. The receipt will then be sent with the E. R. 1 to the Inspector, so that he may forward it to the Magistrate with the E. R. 7 in the event of his deciding to send up the case for trial. The receipt portion of Form E. R. 4 should be utilized as a medium for conveying orders for the disposal of articles seized and deposited in Police Stations. For this purpose, the Magistrate who finally disposes of a case should be requested to write on the upper half of the reverse of the receipt the substance of the order of confiscation or release of property passed by him immediately such an order is passed by him and send it to the Inspector of the Circle. The latter will then forward it on for compliance either to the officer of the Police Station concerned direct or to a Sub-Inspector who will, after carrying out the order, fill up the lower half of the reverse of the receipt and return it to the Inspector who, in his turn, will return it to the Magistrate after noting down the necessary particulars in the E. R. 1 concerned. When a case is departmentally released, the same course should be followed except that, instead of the Magistrate writing the order, the Inspector will do it. In cases sent up for trial, but in which the articles seized have not been deposited in Police Stations, the Magistrate should simply be asked to note his orders of confiscation or release, as the case may be, against item 9 of the E. R. 7.

On the back of the counterfoils of Form E. R. 4 should be mentioned all particulars relating to the disposal of the articles seized and the samples taken, the necessary information being communicated by the Inspector in the diary of the officer by whom the E. R. 4 was sent in cases where the disposal has been effected by the Police, and by the Sub-Inspector by means of a memorandum if to one of his own rank or a petty officer in cases where the disposal has been effected by himself.

(3) Contraband articles seized which may be, or are likely to become, so offensive as to be a nuisance should not be sent to Police Stations or to Inspectors' offices for safe custody.

Generally speaking, such articles may safely be destroyed at once in the presence of the officer in charge of a Police Station or of the Inspector after his signature has been taken in the E. R. 4 and after taking samples of them. But if in any case an officer judges their retention to be necessary for production in court or for any other reasons, he must bury them or make such other arrangements for their safe custody as will not cause a nuisance to the Police or others. With regard to toddy, the instructions in S. O. 53 below should be borne in mind. All tapping implements should be seized in cases of illicit tapping and illicit manufacture of toddy.

52. Disposals by Police of Persons and Articles.—(1) The Commissioner of Police has been requested to instruct his subordinates to co-operate with this Department as to taking charge of all articles seized and also as to the requirements of section 40 (2) of the Abkari Regulation and section 14 of the Salt Regulation. Station House officers have been instructed to either forward in custody to Inspectors all persons arrested and brought to them for breaches of the Salt and Abkari laws or to admit them to bail to appear before Inspectors. In the former case, the occurrence and other reports and two out of the three samples of the salt or liquor, etc., if any, received by the Police Station House officer with persons arrested will be sent with them to the Inspector; in the latter case the bail bond (together with the occurrence reports and samples, if any) will be handed over after being sealed by the Station House officer to the officer of the Excise Department making the report, in view to their transmission by the latter to the Inspector.

(2) The following instructions have been issued by the Commissioner of Police to the subordinates of his Department in the matter of receiving prisoners charged by this Department with an offence under the Abkari and Salt laws and taken for confinement in a Police lock-up enroute to the Court to which they are sent under custody.

(i) When a prisoner escorted by officers of the Excise Department is brought for confinement in a Police lock-up, the responsible Police officer shall take charge of the prisoner from the Excise officer in charge of the escort and be responsible for the prisoner's safe custody while in Police lock-up.

(ii) In all circumstances the duty of supplying the prisoner with food and guarding him when outside the lock-up shall be with the Excise officers.

53. Mode of taking Samples of Articles handed over to the Police.—When contraband liquor, etc., is handed over to the Police officer, the officer handing the same over should take three samples of not less than five tolas' weight from each distinct kind of salt, saltpetre, etc., and one reputed pint or such smaller quantity as may be available, of each kind of liquor so handed over, if there be more than one kind, in the presence of the Station House officer and of the accused. Each set of these samples should then be marked with the same number or mark the particulars of which should be entered in the appropriate columns of E. R. 4 and in the occurrence report (Form E. R. 1) of the case. The samples should then be sealed by the Station House officer and by the senior officer of the Department present. One sample of each set should then be left with the Station House officer and the other to be sent to the officer in charge of the Circle with the occurrence report of the case. One of these samples will then be available for the use of the officer in charge of the Circle while inquiring into the case and the other for the Magistrate's inspection, if the case is prosecuted before a Magistrate. In cases where no arrests are made for reasons stated in S. O. 43 (2), the contraband articles seized or when too heavy to be removed, samples thereof, should be sealed by the officer seizing or taking them in the presence of the accused who should also be required to affix their seals thereto. When toddy is seized and cannot be produced before the Inspector at once it should be measured in the presence of the Station House officer who should be requested to note the quantity in Form E. R. 4. Small quantities should be kept, if there is any likelihood of their being required for examination, the rest of the liquor should be destroyed in the presence of the Station House officer. If the samples are not required within three days the whole quantity should be destroyed.

54. Destruction of Articles seized in Salt and Abkari cases.—(1) When the case has been released departmentally—

(a) if the property is in the possession of this Department, it should be destroyed in the presence of the Inspector;

(b) if the property is at a Police Station, the Circle officer will inform the Station House officer that the property may be destroyed and leave its destruction to the Police.

(2) When the case has been sent for trial—

(a) if the Magistrate issues orders for its destruction to the Circle officer, the same procedure may be followed as in the case of releases;

(b) if the Magistrate issues orders to the Police, this Department need not interfere at all;

(c) if the Magistrate issues no orders and the appeal time has expired without an appeal being filed, the Circle officer will inform the Station House officer that the property may be destroyed.

55. *Destruction of Samples.*—Samples belonging to cases in which prosecutions are successfully instituted or which have been compounded shall not be destroyed till the expiry of the appeal time or till the appeal is over. Such samples shall be retained for such further period as the liquor seized is either fortified in a distillery or warehouse or otherwise disposed of. The following instructions should be observed in adopting the above procedure—

(i) if the quantity of weak liquor seized from depots or shops is one gallon or above, three samples should be taken and retained till the appeal time or the appeal is over in cases charged or till the compounding fee is paid in cases compounded and also for such further period as the liquor seized is either fortified or otherwise disposed of ;

(ii) if the quantity is less than one gallon and not below 24 drams, three samples should be taken and the samples retained till the appeal time or the appeal is over in cases charged or till the compounding fee is paid in cases compounded ;

(iii) if the quantity is below 24 drams, no sample need be taken, but the whole liquor should be deposited in the Police Station or in the Circle office and retained as in (ii) above.

B. DEPARTMENTAL INQUIRIES AND RELEASES OR PROSECUTIONS.

56. *General Principles.*—With a view to soften the rigour of the Salt and Abkari laws, the Regulations contain provisions whereby no person is to be prosecuted save after an enquiry conducted by an Inspector of the Excise Department and Inspectors are not only empowered to prosecute but also, under certain circumstances, to discharge persons brought before them after submitting the records of enquiry to the Commissioner and obtaining his sanction to do so.

57. *Responsibility of Inspectors in respect of Prosecution of Cases.*—With respect to the prosecution of persons believed to be guilty of offences against the Salt and Abkari Regulations, no person should be prosecuted against whom there is not a

perfectly clear case. Strong suspicion or even moral conviction on the part of the Inspector that the accused person is guilty is not enough. He must learn to put himself in the position of the Magistrate who will try the case and to consider whether the evidence which can be adduced will be sufficient for conviction, irrespective of that knowledge of the circumstances and previous history of the accused, which he may himself have, but which may not be in the Magistrate's cognizance. The fact of a previous conviction is, however, relevant and should always be proved when proof can be obtained. The proper method of proof is to produce a certified copy of the judgment in the case in which the conviction took place, and to tender a witness who can swear to the identity of the accused with the person mentioned in the judgment. Evidence of previous convictions should be produced only when the conviction was for an offence similar to the one under trial. In such cases, the desirability, in the interests of revenue of imposing a substantial punishment may properly be brought to the notice of the Magistrate, if an opportunity for so doing should offer itself. Such representations will be far more likely to be successful, if prosecutions are undertaken with caution, than if they are instituted indiscriminately and on doubtful grounds, and occasional substantial punishment awarded in aggravated cases will be a far better protection to the revenue than numerous petty fines in trivial cases and interspersed with a large proportion of entire acquittals. Inspectors must give each case a very careful consideration, therefore, before determining to prosecute and must understand that their merits as public servants will, to a large extent, be gauged by the Commissioner by the standard of the proportion which he may find between the number of cases they prosecute and the number of cases in which they obtain convictions.

58. (1) The following instructions should be carefully borne in mind by Inspectors when recommending the release of persons whom it is considered undesirable to prosecute. In all such cases the full records of the enquiry should be submitted to the Commissioner with all the documents concerned in the case so as to enable him to determine whether the recommendation should be accepted or not. As a general rule cases should not be charged unless there is evidence that there has been an attempt to defraud revenue, as for instance, by smuggling, or by the illicit manufacture and sale of liquor, etc. Breaches of conditions of license should never be prosecuted unless shopkeepers persistently infringe the rules.

(2) As regards prosecutions for dilution of country spirits, no hard and fast rules can be laid down, as the source from which the liquor was obtained, and the length of time for which it has been kept may reasonably be taken into consideration. Where shops are near the source of supply and the spirits have been obtained direct from a distillery, warehouse or wholesale vend depot close at hand, the wastage must necessarily be less than in the case of liquor supplied to shops in remote tracts. A wise discretion must, therefore, be exercised in the matter and if the circumstances lead to a *reasonable belief* that the loss of strength is not due to dilution, but to ordinary wastage, prosecution should be refrained from. The limits indicated in Head I below, must be taken as a guide when there are no special circumstances affecting the particular case. Of course, when it is found that in a particular shop the liquor is always consistently below the prescribed strength whereas in other shops similarly situated such is not the case, there would be fair ground for presuming systematic watering and even though the limit indicated in Head I might not be exceeded, the practice should be repressed by prosecution.

(3) In regard to breaches of licenses and rules such as are punishable under section 56 of the Abkari Regulation, the circumstances of each case must determine whether a warning will suffice; but as a rule, for the first offence prosecution need not be resorted to, except in cases in which the unlawful act is such as to cause loss to Government or the renter, viz., in the case of transport without permit if the liquor was licit and the omission to obtain a permit was due to inadvertence or negligence, a warning would suffice; if, on the other hand, there was an attempt at smuggling, prosecution should, of course, be instituted in every case.

(4) All persons, therefore, who may fall under any of the following classes, unless their names have already been entered in the E. R. 6 for an abkari offence of a similar kind, should be recommended for release with a warning after their names have been entered in Form E. R. 6—

I. (a) Depot-keepers and shop-keepers getting their supplies from distilleries and warehouses and depot-keepers getting supplies from other depots and found in possession of country spirits more than 2° below the strength at which such liquor was issued from the distillery or warehouse.

(b) Shop-keepers getting supplies from depots and found in possession of spirits more than 3° below the strength

at which they were issued from the distillery, or warehouse if the depot is situated within a radius of five miles of the shop and 4° in other cases.

Note.—The allowance for the loss in strength specified above has not the force of law, but is only a departmental instruction. Under the Abkari Regulation an offence is committed the moment a person sells arrack below the strength specified in the license granted to him.

II. Persons charged for the first time with any petty breach of the provisions of section 56 of the Abkari Regulation. But persons who are repeatedly guilty of the same breach of the rules should be prosecuted.

III. Persons who appear to have offended through ignorance of inadvertence.

IV. Persons against whom there is no clear proof of having committed an offence.

(5) A Magistrate may take on his file an abkari case which has once been disposed of departmentally. Whenever a person, who has been once released under Head I, II or III above, is subsequently prosecuted, the fact of such release should be brought to the notice of the Magistrate trying the case.

59. Procedure in Opium Cases.—(1) Inspectors are not authorised to hold any preliminary enquiry into opium cases detected either by the Police or by the officers of the Excise Department. Officers of the Department should, however, make careful enquiries in connection with all opium cases, whether originally detected or charged by the Police or detected by the Department and prosecuted by the Police with a view to ascertain—

- (i) the source of supply;
- (ii) whether the opium concerned is licit or illicit;
- (iii) if licit, whether it has been supplied by a licensed vendor, and if so, by whom; and
- (iv) the destination of the opium.

(2) If the actual perpetrator is a mere tool in the hands of influential smugglers, their connection with the case should be carefully worked out, so that, if possible, they may be charged.

(3) Cases, where licensed vendors are proved or suspected to have been engaged in illicit practices, should be reported at

once to the Commissioner with a recommendation to cancel their licenses.

(4) In order to ascertain these facts, it will be necessary for officers to watch carefully all cases charged by the Police and to work with them as far as possible. Arrangements have been made with the Commissioner of Police to ensure the necessary co-operation and to see that all information of value from a departmental point of view is given by the Police officers to this Department.

(5) These objects cannot be achieved unless great interest and activity are displayed by all officers. Frequent inspection of opium shops, careful and intelligent check of accounts and comparison of consumption figures are essential for success in this branch of work.

(6) Opium shop-keepers should not be prosecuted for offences committed by their servants, unless it can be proved that they were directly implicated in the transaction. They should be dealt with departmentally by the Commissioner under condition 34 of the general conditions applicable to abkari and opium licenses and if necessary, debarred from bidding for shops. No cognizance need be taken of cases of unlicensed possession of laghiums containing opium, unless there is reason to suspect that the opium used in the preparation of such laghiums is illicit, or that the sale of such preparations is being made a cloak for illicit dealings.

60. *Procedure in Tobacco Cases.*—(1) The Tobacco Regulation makes no provision for any manner of preliminary enquiries by any officer into any case falling under that Regulation. All persons arrested and all things seized under this Regulation must be produced before a Magistrate having jurisdiction to try the case with the occurrence report. Unlike in abkari and salt cases, once a person is arrested under the Tobacco Regulation, there is no other alternative, but to produce him before the Magistrate. Such being the case great care must be taken in dealing with what at first sight appear to be offences under the Regulation and no arrest or seizure should generally be made unless there is reason to suspect that some fraud is intended by the person possessing the tobacco. In the Madras Presidency, tobacco is unrestricted and as such persons coming from those parts and unwittingly offending against the rules of the State should be treated with some discretion. It is also not uncommon that persons going from one part of the State to another by rail take with them some tobacco purchased, of course, from one

of the licensed shops. Cases also occur of several persons travelling in company and carrying tobacco for their *bona fide* use; but the tobacco is in the actual possession of one among the party. In all such cases no arrests or seizures should ordinarily be made unless there are reasons justifying such a step.

(2) The above instructions must not be taken to mean that the smuggling of tobacco into the State may be tolerated however small the quantities may be. On the other hand, smuggling and illicit transport are serious offences which the officers must put down with an iron hand. Tobacco licensees should not be prosecuted for offences committed by their servants unless there is evidence to show that they were directly implicated in the transaction.

61. Procedure in Salt Cases.—(1) The Salt Regulation authorises the Inspectors of Circles to make enquiries in salt cases in the same manner as in Abkari cases. In all cases where it is considered undesirable to prosecute the full records of the enquiry should be submitted to the Commissioner by the Inspectors with all the documents concerned in the case so as to enable him to determine whether the recommendation for release of the accused should be accepted or not. All cases affecting the Government revenue should, as a rule, be charged. In the case of *bona fide* travellers who are found to import salt into the State an allowance up to 20 tolas of salt per member of the party may be permitted; but such cases must also be reported in Form E. R. 1 and a record should be taken of names and residences of the persons concerned. Such cases need not be entered in the Crime Register, Form E. R. 9.

(2) Persons who may fall under any of the following classes and who may be apprehended and brought before officers in charge of Circles may also be recommended for release with a warning on the first occasion, unless their names have already been entered in the E. R. 6 for a salt offence after the entry of their names, etc., in the Crime Register Form E. R. 9 and in Form E. R. 6 and after the confiscation of the contraband salt, implements, utensils and materials used in the manufacture thereof—

I. Infirm persons, pregnant women or children.

II. Persons possessing less than 5 seers of salt earth in tracts in which salt earth has been declared "contraband" and less than one seer of other kinds of 'contraband salt'.

III. Persons who appear to have offended through ignorance or inadvertence.

IV. Persons against whom there is no clear proof of having committed an offence.

62. Composition or Prosecution of Offences.—(1) As a general rule, all offenders against the Abkari laws should be given the option of compounding all first offences, except in very grave cases where large loss of revenue is involved, and where there is a clear intention to defraud Government. It will be for the Commissioner to exercise his discretion in such cases in deciding whether to allow composition after a full consideration of the circumstances.

(2) In the case of old offenders charged with serious offences coming under Heads I to VI, prosecution should, as a rule, be ordered.

(3) Petty offences (though they constitute substantive offences as opposed to technical breaches of the law or license conditions) may be compounded as many times as may be deemed necessary.

63. Compounding of Offences.—(1) (a) The Commissioner has been empowered to compound offences under section 67 of the Abkari Regulation. In cases where enquiries are held, Inspectors may record in the statements of the accused the facts of their willingness to pay a certain sum of money to have the offence compounded. If the Inspector considers that the case may be compounded, he should submit the case file with his recommendation to the Commissioner. If the Commissioner agrees with the Inspector, he will pass a final order of composition. In fixing the fee the Commissioner should take into consideration the value of the property seized as liable to confiscation under the Regulation and should order the release of both the accused and the property seized on payment of the fee so fixed. This rule, however, will not apply to cases in which the possession by the accused of the liquor or drugs to be released would be illegal. In such cases the Inspectors should retain possession of the liquor or drug and dispose of them as if they had been confiscated.

(b) On receipt of orders from the Commissioner compounding the offence, the Inspector should, without delay, issue a notice in duplicate to each accused person in Form E. R. 19. One copy should be left with the accused, and the other should be returned with an endorsement showing the date of delivery.

(c) The accused should be allowed ten days' time from the date of service of the notice for payment of the compounding fee.

The Commissioner may, however, extend the ten days' period in any exceptional case on the recommendation of Inspectors and for reasons to be recorded in writing. In calculating the period of ten days, the date of service of the notice should be excluded. In cases where the last day of the prescribed period falls on a Government holiday, the next working day should be considered to be the last day for payment.

(d) The compounding fee specified in the notice issued may be paid direct to the Inspector or remitted to him by money order or paid into the Treasury of the Taluk concerned. In the absence of the Inspectors from headquarters, the compounding fee remitted by money order may be received by the clerk of the Circle office. The clerk, however, is prohibited from receiving compounding fees in cash; if an accused tenders a compounding fee to the clerk, the latter should direct the accused to pay it into the nearest Taluk Treasury and to produce the Treasury receipt. The Treasury receipt for payment of the compounding fee should be kept in the connected case file.

(e) If the Inspector has not received the amount of compounding fee or the chalan evidencing payment of the same into a Government Treasury by the expiry of the ten days or other period allowed, a charge sheet should be sent to the Magistrate without further delay.

(f) When a prosecution is instituted, the Sub-Inspector or other officer conducting the prosecution should apply for the withdrawal of the case from the file of the Magistrate if proof is adduced that the accused has paid the compounding fee before the expiry of the time allowed.

(g) In all cases, receipts on account of "compounding fees" should be credited to "VII Excise—Fines and Forfeitures."

Applications for refund of compounding fees paid by the accused in abkari cases should be made to the Commissioner through the Excise Inspector concerned, who may recommend the refund after satisfying himself that the amount has already been paid into a Treasury.

(2) *Taking of bail bonds in compounded cases.*—(a) When a case is proposed to be compounded, the Inspector, before sending the case file to the Commissioner with his recommendation, should take a bail bond with sureties for the appearance of the accused before him on a fixed date which will allow ample time for the return of the case file from the Commissioner. On the appearance of the accused on the prescribed date, the

Inspector should issue a compounding notice for the fee which would be acceptable and permit him ten days' time ordinarily to appear with the compounding fee or to produce the Treasury receipt for the amount, again taking a bail bond with sureties. If the accused turns up without the compounding fee or the Treasury receipt, he can be sent in custody or bailed to appear before the Magistrate. If he fails to appear on any occasion, the sureties can be proceeded against for the payment of the amount specified in the bond. Inspectors may, however, at their discretion, permit in any particular case the accused to go away without taking a bail bond when the latter has agreed to compound the offence, provided that there are no special orders of the Commissioner to the contrary and provided that the Inspectors are satisfied that there is no risk of the accused absconding or avoiding the service of the compounding notice.

(b) *Bail bonds in salt cases recommended for release.*—Bail bonds should be similarly taken in all salt cases where the Inspectors recommend a release of the accused so that they may be charge-sheeted in cases the Inspector's recommendation is not accepted by the Commissioner.

64. *Prosecution of Offenders once departmentally released.*—As a general rule, persons of the classes specified in S. Os. 58 and 61 should be prosecuted the second and all subsequent times they may be detected in breaking the salt or abkari laws as the case may be. When they are so prosecuted, the Magistrate should always be informed of the fact of their previous release. But in the case of very poor, or very aged, or very decrepit persons, and of young children, Inspectors may recommend a second and third release after warning in salt cases, unless there should be reason to believe that, in order to evade punishment children and aged persons are made mere tools by others. In abkari cases, there is no reason why similar leniency should be shown towards offenders except in regard to young children.

65. *Exception in favour of young Children.*—(1) Officers when charging cases must bear in mind the provisions of sections 77 and 78 of the Cochin Penal Code (Regulation I of 1059 as subsequently amended) which are as follows—

Section 77.—Nothing is an offence which is done by a child under seven years of age.

Section 78.—Nothing is an offence which is done by a child above seven years of age and under twelve, who has not

attained sufficient maturity of understanding to judge of the nature and consequences of his conduct on that occasion.

(2) Children under 7 years of age should not be prosecuted under any circumstances. In the case of children above seven and under twelve years of age, capacity for crime is a matter of fact to be decided by the Court, but may apparently be presumed unless the negative be proved by the defence. As a rule, however, it is not advisable to prosecute children under twelve, unless there is reason to believe that they are used by their parents to commit offences in the expectation that they will be released because they are children. But in such cases, it would be better, if possible, to prosecute the parents as abettors than to prosecute children whose conviction tends to bring odium on the Department.

66. *Presumption of Guilt in certain Cases.*—Where illicit liquor, contraband salt, tobacco or opium is found concealed or thrown away in places such as *open* back yards and fields, the property of private individuals, but easy of access to the public or a considerable portion thereof, the owner is naturally the person on whom suspicion rests, but the suspicion may vary from a strong presumption of guilt downwards and is seldom sufficiently strong to warrant a prosecution or even arrest or proceedings to compel appearance. When, however, the articles are found in an enclosed place not easy of access to the public like the backyard of a house, the burden of proof that the articles in question were not in his possession is thrown on the occupier and he must be prosecuted. The general presumption as to possession, etc., in section 64 of the Abkari Regulation, section 10 of the Opium Regulation, section 19 of the Tobacco Regulation and section 39 of the Salt Regulation would also apply in such cases. There is, however, no burden of proof on the accused person so far as the facts of seizure go. That is to say, if a man is charged for being in possession of contraband liquor, opium, tobacco or salt, the fact that he was so in possession must be proved by the prosecution. It is only as regards the nature of the articles that the burden of proof rests on the accused or in other words where the fact of the articles having been found is established the accused, if he is to be acquitted, must prove that they were not contraband, or that he has not committed an offence in respect of the same.

67. *Undetected Cases.*—Where contraband salt or illicit liquor, etc., is found under circumstances noted in the last S. O. and the offence cannot be brought home to any one except

on mere suspicion, the case has clearly not been detected and should therefore be treated as undetected in the records of the Department so long as the suspected persons are neither arrested nor summoned to appear before the Inspector. But when once such persons are so arrested or summoned and then discharged for want of proof, the case should be treated as a departmental release under Head IV. The owners of such places should not, however, be arrested unless there are strong reasons for believing that they can be proved to be guilty. In every such undetected case, an E. R. 1 Form should of course be sent to the Inspector and should detail clearly the circumstances under which the contraband articles were found so as to enable him to decide whether a summons should issue under section 48 of the Abkari Regulation or section 18 of the Salt Regulation. The Inspector can, of course, when he sees fit to do so, warn the owner of the place that suspicion rests on him, and that a similar find may necessitate his prosecution. The names of such persons should be entered in the village-war register of offenders (E. B. 6) for future reference, marks of identification being, however, omitted where it is likely that a personal examination for the same might be legitimately resented.

68. Power of Inspectors to summon suspected Offenders.—

(1) Under section 48 of the Abkari Regulation and section 18 of the Salt Regulation an Inspector has power, after recording his reason in writing, to summon to appear before him any person whom he has reason to suspect of having committed an offence under either Regulation. Care should be taken not to summon persons to appear outside Native Cochin territory.

(2) In cases in which the accused is a prisoner in jail or in remand and cannot under the Jail rules be summoned to appear before the Inspector, the departmental enquiry may be dispensed with and a complaint may be made before a Magistrate.

69. Issue of Arrest Warrant to the Accused.—If a person charged with an offence under the Abkari Regulation fails to obey a summons issued under section 48 of the Regulation, the Inspector may issue a warrant for his arrest in Form E. R. 17. It should, however, be distinctly understood that such warrants of arrest should be issued, only if there is clear evidence to show that the summonses originally issued have been properly served and that they have been wilfully disobeyed.

70. Power of Officers to summon Witnesses in Abkari and Salt Cases.—(1) For the purpose of inquiries under section 49

of the Abkari Regulation and section 15 of the Salt Regulation any Inspector may summon any person to give evidence or produce a document. But no Inspector shall summon any person to appear before him to give evidence at a place more than 40 miles from the usual place of residence of such person.

(2) Inspectors cannot summon convicts undergoing a sentence of imprisonment to appear and give evidence before them. Unimportant cases, in which the presence of such persons is necessary to give evidence, should either be kept pending if the term of imprisonment is a short one, or withdrawn if the term is a long one. Important cases may be sent up to the Magistrate without such evidence, with an explanation why it could not be taken. The Magistrate may be requested to summon as witnesses the convicts concerned.

71. Service of Summons.—(1) The service of summons will be effected in the manner prescribed in sections 54 55 and 56 of the Criminal Procedure Code, that is, by the exhibition of one copy and the delivery of another to the person summoned, or if he cannot be found, to an adult male member of his family living with him. In both cases a receipt is to be taken for the copy so delivered. A form of receipt is endorsed in the copy exhibited for signature which should be returned to the Inspector to be filed with the records of the case. If service cannot be effected in either of the above ways a copy of the summons should be affixed to the house of the person summoned, if possible, in the presence of a village official who should be required to give a certificate of such affixing. Summonses should be served by Excise peons, not by the Police.

(2) Section 49 of the Abkari Regulation provides that the provisions for compelling attendance of persons summoned in Criminal Courts shall, so far as may be applicable, apply to any person summoned by an Excise Inspector to appear under the provisions of the Regulation. This section gives the Inspectors power under section 75 of the Code of Criminal Procedure to issue a warrant of arrest if the person summoned fails to obey the summons without lawful excuse. In every case the name of the person summoned should be called out thrice and if he is not present a note should be made in the following form on the summons.

"The name of.....was called out thrice by.....but there was no response."

The same should be done when persons bailed fail to appear.

No such power is, however, given to the Inspector in salt cases under the Salt Regulation, V of 1083.

72. Mode of recording Witnesses' Statements in Inquiries.—Depositions should be recorded in a narrative form in the manner prescribed by the Code of Criminal Procedure. The finding should contain a complete summing up of the evidence in the case, as well as the point or points for determination, the decision thereon and the reason for the decision.

73. Prosecution of Cases.—(1) Upon the completion of an enquiry into an offence, the Inspector, if he decides to prosecute, will draw up a report in Form E. R. 7 to the Magistrate having jurisdiction. The accused, if he is able and willing to give bail, should be released, and the report, together with the bail bond and other documents should be sent to the Court by hand or by Anchal as most convenient. If the accused cannot and will not give bail, he must be sent to the Court in custody of one or more peons as necessary together with the report, etc., as above. The bail taken must not be excessive. Usually with such poor persons as are the mass of those who commit offences against the Salt and Abkari laws Rs. 10 will be a sufficient sum to insert in the bond. In fixing the date of appearance before the Magistrate the distance by road must be the guide. One day for each 10 miles or part of 10 miles to be travelled, plus one day extra will usually suffice. The day fixed for appearance must be entered in column 11 of the E.R. 7. Officers in charge of Circles should see that information as to the amount for which the Commissioner was prepared to compound the offence is given in the Abkari Crime Report (E. R. 7) forwarded to the Magistrate. In all cases where offenders are charged on their own admission, Inspectors should send the accused's admission statement along with the charge sheet to the Magistrate, and he should be requested to give proper weight to such evidence.

(2) Recognisance from witnesses must be taken on similar principles.

(3) The charge sheet in tobacco cases will be presented in Form E. R. 7 (a) and may be prepared and sent to Court direct by Sub-Inspectors without the countersignature of the Inspector in cases detected by themselves and also by the Petty officers under them.

74. Conduct of Prosecutions.—(1) The senior departmental officer sent up as a witness should be charged with the prosecution of the case all the points in which should be clearly

explained to him. The name of the Sub-Inspector or other officer deputed to prosecute all but the simplest cases should be noted below the name of the accused in the (E. R. 7) charge sheet sent to the Magistrate. In important cases and especially before Magistrates who have not had much experience in working the Regulation, Inspectors should attend Court and prosecute in person. In important cases where the services of a pleader is considered desirable, Inspectors should report the fact to the Commissioner who will obtain Government sanction to engage the Sirkar Vakil or the Government Advocate to conduct the case.

(2) In conducting prosecutions of cases before the Court, evidence should always be given of the amount of profit which the offender would have made, had the case gone undetected. The amount of such profit from a Government point of view is ordinarily the rate of duty, and this should be impressed on all Magistrates.

(3) In all cases of breaches of conditions of licenses, a copy of the license held by the accused should invariably be formally filed and proved before the Magistrate by whom the case is tried.

75. Statements made to Departmental Officers not excluded from Evidence.—Abkari peons and other officers of the Department do not fall within the definition of Police and statements made to them cannot, therefore, be excluded from evidence. Wherever necessary, this fact should be brought before the Magistracy.

76. Mode of dealing with Cases falling under sections 55 and 56 of the Abkari Regulation.—(1) Certain abkari cases may come under both sections 55 and 56 of the Abkari Regulation and as coming under section 55 may be dealt with under section 31. In such cases, the Inspector must be guided by the circumstances under which the offence is committed, the procedure laid down for cases falling under section 55 being adopted only where a deliberate attempt to defraud the revenue can be traced.

(2) Offences may be treated under one section or the other according as (i) they are offences *per se* or (ii) they are offences only by reason of the non-observance of some rule or condition not contained in the Regulation itself. Thus the sale of liquor or the tapping of toddy trees without a license is an offence in itself, irrespective of any accompanying circumstances and falls

properly under section 55, while the employment of a woman in the sale of intoxicating drugs is not an offence *per se*, but becomes so only where there is a provision in the license forbidding it. In deciding whether to treat petty offences under section 55 or section 56, great care should be taken not to expose respectable persons to the stigma of magisterial prosecutions, under the idea that trouble is saved both to the Inspector and the accused by immediate prosecution as compared with departmental enquiry. Where the offence is technical or of a nature not to injure the revenue prosecutions should not be instituted until warnings have failed.

(3) A sale becomes complete as soon as the price is paid or agreed to be paid for ascertained goods and it is not necessary for a completed sale that there should be an actual transfer or delivery of the thing sold. Cases of so-called gift of toddy are really sales as the giver is almost invariably remunerated for his gift in some shape or form. Such cases must be dealt with under section 55, if sale can be proved and if not, under section 56. If the case is of an unimportant nature, or if the evidence available with regard to remuneration is not such as would be sufficient to prove sale in a Court of law the accused person should be released with a warning; if the offence is repeated, the case may be dealt with under section 56 as a breach of a condition of the license, not otherwise provided for in the Regulation.

(4) The Abkari Regulation does not provide against possession 'for sale'. Possession therefore becomes an offence only when the liquor or drug possessed is either illicit or is in excess of the limit allowed by any notification under section 13 of the Regulation. Unlicensed possession and sales in unauthorised places are offences which should be dealt with under section 55 and not under section 56. Where the seller or possessor is a licensee and no fraud is intended, it is undesirable that there should be any prosecution at all, and the person should be recommended for release. But when punishment is considered desirable such offences should be prosecuted before a Magistrate and not compounded.

(5) Drinking of toddy at the tree-foot by holders of licenses is not an offence. Cases of dilution should be charged under section 55, clause (a) or (i) according as the case is one of possession or sale of diluted liquor.

(6) In cases in which a licensee is held responsible for an offence under section 64 of the Abkari Regulation, he should

be charged for failure to take due precautions and not for abetment.

77. Treatment of Cases of excess Tapping.—'Excess tapping' is illicit tapping, and on conviction of the accused, if there is no appeal, the license should be taken away and submitted for orders.

78. Tobacco Cases.—The Tobacco Regulation does not cover the same range as the Abkari Regulation for the sole reason that tobacco being an article of necessity required in every household, it is not desirable to subject traffic in this article to very severe restrictions. Possession of tobacco within the State is not an offence unless the tobacco is contraband or possessed for the purpose of sale without license. It is not possible to lay down any hard and fast rule to govern the procedure in all tobacco cases. Each case must be viewed independently in the light of the attendant circumstances and every care should be taken to see that no one is unnecessarily detained or prosecuted.

79. Withdrawal of Complaints in Abkari Cases.—(1) No hard and fast rule can be laid down regarding the *withdrawal* of complaints in Abkari cases pending before Magistrates, when the accused cannot be found. Each case must be considered separately with reference to its importance. As withdrawals will operate as acquittals and affect the value of departmental returns, they must be made with great caution. When a case has been pending for a long time before the Magistrate and the Magistrate has exhausted all the processes for compelling the attendance of the accused, the records should be forwarded to the Commissioner who will consider whether the complaint should be withdrawn and sanction its withdrawal under section 224 of the Code of Criminal Procedure.

(2) Cases in which the accused, charged before Magistrates for failure to pay compounding fees, has absconded and his property is attached under section 73 of the Criminal Procedure Code, should be treated in the departmental returns as pending with the Magistrate until finally disposed of.

80. Marks of identification of the accused should invariably be taken by the enquiring officer personally after the completion of the enquiry into a case. It would be both objectionable and unnecessary to allow them to be taken by Sub-Inspectors and others. If the accused is a female or a respectable person whose identity is not open to doubt, no descriptive mark need

be taken. Cases in which the accused refuses to give his identification marks must be rare, and when they do arise, Inspectors should use their discretion.

81. Abetment of Offences.—(1) In all cases of abetment, the accused should be prosecuted under the section applicable to the primary offence, as well as under the abetment section, e. g., a charge of illicit distillation should be prosecuted under sections 55 (f) and 61.

(2) There is no objection to the abetment of offences falling under section 56 of the Abkari Regulation being prosecuted without preliminary enquiry by the Inspector, although the offence of abetment falls under section 61. In laying complaints for abetment Form E. R. 7. should not be used, but the charge should be drawn up in the form ordinarily used for laying complaints.

(3) Tree owners are not to be made accused unless there is clear evidence of connivance or abetment on their part. Evidence must be forthcoming to show that the owner was aware of the malpractices of the tapper and that he did not give information of the same to any of the officers mentioned in section 39 of the Abkari Regulation.

82. Initiation of Proceedings by Magistrates without the intervention of Inspector.—Initiation of proceedings by a Magistrate in abkari and salt cases is also permissible under the provisions of the Criminal Procedure Code without the intervention of the Inspector. When an offender is arrested under section 34 or 35 of the Abkari Regulation or under sections 8, 9 and 10 of the Salt Regulation, an enquiry into the case against him by the Inspector is necessary as under the provisions of the Regulations he must, immediately after the arrest, be taken to the Inspector or bailed to appear before him; but when an offender is not arrested as in cases falling under section 56 of the Abkari Regulation, or is arrested under section 31 of the Abkari Regulation and bailed to appear before the Magistrate the officer detecting the case or the arresting officer as the case may be, may inform the Magistrate accordingly, i. e., put in a complaint, and the Magistrate can thereupon commence proceedings under the provisions of the Criminal Procedure Code relating to summons cases. Officers of the Department should always send all cases to the Inspector.

83. Relation of the Department to the Magistracy.—Inspectors must bear in mind that even in cases that may have

been detected by officers of other Departments, it is equally their duty, when such cases come to their notice, to render every assistance in their power in obtaining conviction, and that, in respect of tobacco, salt and abkari crimes, the Department stands to the Magistracy in the same position as the Police does to it in respect of crime generally.

84. Action to be taken in cases of Error of Procedure, etc., on the part of Subordinate Magistrates.—Whenever there is reason to believe that there has been a failure of justice, error of procedure, etc., in cases tried by subordinate Magistrates, the orders of the Diwan should be taken before any formal representation is made to the District Magistrate. The Commissioner may, however, personally bring to the notice of the District Magistrate, any magisterial decision which may be likely to affect the revenue injuriously or any other matter such as undue delay in the disposal of cases by Sub-Magistrates which may cause inconvenience to the administration.

85. Judgments of Acquittals.—(1) Magistrates have been instructed to forward to the Commissioner copies of all judgments of acquittals in abkari, salt, opium, tobacco and customs cases and to likewise furnish him with copies of any records that he may apply for. Similar copies of judgments have to be sent in assault cases as well. All copies referred to above shall be prepared by the Magisterial clerks in the permanent establishment without incurring any contingent expenditure. The Commissioner should bring to the notice of the Diwan any departure from this practice. To enable the Commissioner to see that there is no undue delay in the despatch of copies of acquittal judgments by Magistrates, Inspectors of Circles should, in every case of acquittal, submit to the Commissioner a preliminary report stating the C. R. number (abkari, opium, etc.), nature of the case, Court by which tried, and the C. C. number.

(2) Copies of judgments should also be sent in all cases convicted under the Opium and Tobacco Regulations after the appeal time is over and where there is an appeal, copy of the appeal judgment should also be sent in cases where the lower court judgment is reversed or modified.

(3) The Courts allow a period of six months for preferring an appeal against an acquittal. Departmental officers should see that the greatest possible attention should be paid to the prompt and careful disposal of all papers relating to such appeals. All cases in which appeals should be filed against

an acquittal should be brought to the notice of the Commissioner who should conduct all enquiries connected with the case as expeditiously as possible.

86. Institution of Appeals.—Government have directed that notice of appeals against convictions in abkari, salt and tobacco cases should be sent to the officers of the Excise Department in charge of Circles. Inspectors should, on receipt of the notice, report fully on the case to the Commissioner for orders whether the appeal is to be opposed or not. Officers must be very careful to maintain cordial relations with the Revenue, Magisterial and Police officers within their Circles and be ready to furnish them with any information they ask for.

87. Reference in Magisterial matters to be treated as urgent.—All officers should note that references in Magisterial matters should be treated as very urgent as it is useless to apply for revision in a case that is several weeks old.

88. Case Files.—(1) After a case has been disposed of by a Magistrate, upon the return of Form E. R. 7 duly filled up from the Court, the whole of the papers relating to the case will be lodged in a special wrapper which will be supplied from the office of the Commissioner. On the outside of the wrapper should be entered the year and the case number. The same course will be followed with the records of cases in which it is decided not to prosecute. If in disposing of a case, the Magistrate omits to pass any orders as to the disposal of the property seized in the case, the Inspector should return the E. R. 7 and request the Magistrate to supply the omission.

(2) Magistrates have been instructed to send copies of their proceedings in tobacco cases to the Inspectors so that the latter may make the necessary entries in their Crime Registers.

(3) The Commissioner, when examining Inspectors' records, should go carefully through the files of all cases and make certain that the Inspectors are not abusing their powers and that all the provisions of the law are being carefully observed.

89. Powers of Confiscation.—(1) The rules for the confiscation and disposal of confiscated articles under the Abkari and Salt Regulations are contained in Diwan's Notification No. Nil, dated 31st Edavam 1079, printed in Volume I, pages 118—120 and Diwan's Notification No. V, dated 7th Makaram 1084, printed in Volume I, pages 205—207 respectively.

(2) As regards the disposal of articles seized in cases in which the offender is not known or cannot be found, and in which

there has been no prosecution under the 3rd clause of section 66 of the Abkari Regulation, the matter shall be enquired into and determined by the Commissioner and the records in all such cases must be submitted for his orders. Similar powers have been conferred on the Commissioner in respect of articles seized under paragraph 2 of section 30 of the Salt Regulation.

(3) The rules for the disposal of tobacco confiscated under the Tobacco Regulation are contained in the Diwan's Notification No. 30, dated 6th Chingam 1107, printed in Volume I, pages 173 and 174, (vide rule 6).

90. Instructions regarding Orders of Confiscation.—(1) All orders of confiscation shall be in writing and should be filed with the records of the case to which they relate and all decisions upon appeal preferred against such orders shall also be in writing and copies of them shall be similarly filed.

(2) The Magistrate who adjudges the confiscation under the Abkari and Salt Regulations has the power to direct the sale or destruction of the confiscated article and to give directions as to the mode of sale.

(3) Stills, utensils or implements used in the illicit manufacture of liquor, which have been confiscated, should not be sold as they are, but should be broken up.

91. Execution of Orders of Confiscation, etc.—All orders relating to confiscations and to releases of property under the Salt and Abkari Regulations should, except where otherwise provided for, be carried out departmentally by an officer not inferior in rank to a Sub-Inspector. Where the property is in the custody of the Police, the Station House officer should be informed by the Inspector, through the officer executing the orders of their exact nature and should be requested to return the property to him.

92. Disposal of Property unlawfully seized.—When property is unlawfully seized, *i. e.*, seized not being liable to confiscation the officer inquiring into the case or the Court so finding will, on the close of the inquiry or trial, order the return of the property to the owner or his agent. If no one appears to receive the property, the procedure laid down in S. O. 90 should be followed.

93. Disposal of confiscated Liquor.—Liquor confiscated under the Abkari Regulation can be sold only to persons licensed to sell the particular description of liquor in question, *i. e.*, in the

case of foreign liquor to foreign liquor wholesale or retail vendors or tavern keepers, and in the case of country liquor to arrack depot-keepers or independent shop-keepers. Confiscated liquor should be sold if possible by auction, the upset price being the duty leviable thereon. If there is no duty, the liquor should be sold for any reasonable price which should not, as a rule, be less than half the price at which the liquor is sold in local shops. When an auction cannot be arranged for, the liquor may be otherwise disposed of.

94. Disposal of Articles in Abkari cases departmentally released.—(1) In abkari cases where the offender is known but is released with a warning, such as those falling under Heads I and III, confiscation cannot be ordered. If diluted liquor has been seized in connection with such cases, it should, however, be required as a condition of release that such liquor shall be destroyed before a Sub-Inspector or other responsible officer of the Department. If the quantity is large it may be sent back to the distillery or warehouse whence it was originally purchased for the purpose of being fortified. As regards other articles seized in such cases, the only course open is to return them to the offender. In any case in which confiscation seems desirable the offender must be prosecuted.

(2) In the cases of release under Head IV, the Commissioner is competent to pass order of confiscation and in doing so the provisions of section 65 and the proviso to section 66 of the Abkari Regulation must be carefully observed.

(3) All collections made on account of confiscations must be remitted into the nearest Treasury accompanied by triplicate chalans. The duplicate copy of the chalans received back from the Treasury should be kept with the connected case file. Inspectors should maintain a register in Form E. R. 20 of confiscation, etc., and at the close of each year send an extract of the same to the Commissioner so as to reach his office not later than the 5th Chingam.

95. Charges for the Subsistence, etc., of Offenders arrested.—(1) Charges incurred by the Police and departmental officers for the subsistence of persons arrested and brought to the Inspector and subsequently released departmentally under Heads I to IV shall be paid by the Commissioner on receipt of bills from Inspectors, also all charges incurred on persons sent for trial up to the time they are produced in Court.

(2) Prisoners should be fed at the rates allowed by the local Magistrates for prisoners in the hands of the Police.

(3) Prisoners and property in the custody of the officers of the Excise Department are exempt from payment of tolls at public ferries.

96. *Batta to Witnesses and Compensation to Persons released.*—The rules for the grant of batta to witnesses and of compensation for loss of time to persons released by Inspectors or acquitted by Magistrates under the Abkari and Salt Regulations are contained in Diwan's Notifications No. Nil, dated 15th Kanni 1080 and No. VI, dated 7th Makaram 1084, printed at pages 117 and 207—208 respectively of the Excise Manual, Volume I.

97. *Compensation to Persons released under Head IV.*—The rules referred to in the last S. O. apply to compensation payable to persons released by the Inspector under Head IV of the release rules 'for want of proof'. It does not, however, follow that a person is entitled to compensation merely because he is released under Head IV. Cases may occur where owing to the death of a witness or to his being gained over by the accused, no evidence is forthcoming. In such cases no compensation is called for. Inspectors of Circles will use their discretion in granting compensation.

98. *Reports of Assaults.*—All assaults of a serious nature and those committed on officers of and above the rank of Sub-Inspectors should be enquired into personally by Inspectors and reported to the Commissioner without delay. The senior officer present when an assault takes place should file a complaint at the nearest Police Station.

C. REWARDS.

99. *Definitions.*—(1) By an 'informer' is to be understood only the original informant and not any person who performs the unimportant function of simply passing on the information second hand.

(2) Persons are said to be 'actually co-operating in a seizure,' when they belong to the party organised to make it, and are at the time of the seizure, if not present when it is effected, actively engaged in watching houses or in patrolling adjoining localities to prevent the escape of offenders, or in passing from one detachment of the party to another to secure the vigilance of all. Inspectors, when making recommendations for rewards, should take particular care to see that only those, who display zeal and actively assist in the successful detection of the case, are included for reward. Good individual detection work should be encouraged.

(3) (a) Persons simply taking over persons or goods seized by others or those who merely attend to witness a search cannot, as a general rule, be held to merit a reward.

(b) Rewards may be granted to officers who successfully prosecute cases of exceptional difficulty.

100. Power of granting Rewards.—(1) The power of granting rewards in all cases vests in the Diwan. The Commissioner has, however, been authorised under the Opium Rules to exercise this power in respect of rewards in opium cases. A statement of opium cases in which rewards have been granted by the Commissioner should be sent to the Diwan's Office at the close of every month.

(2) Although the amount of reward that may be granted in any case and to any person is not limited, the reward recommended must not ordinarily exceed the value of the proceeds of the excisable articles confiscated plus the amount for which any other article confiscated in the case may sell plus the amount of any fine imposed therein. In cases, however, in which any person or persons may have been convicted but in which no penalty or confiscation may have been imposed or realised or in which the amount realised from penalty and the sale of confiscated property is, in the opinion of the Commissioner, an insufficient reward or in which any person has performed any service of special merit in respect of the prevention or detection of any offence, the Diwan may, on the recommendation of the Commissioner, grant such special rewards as he thinks proper.

101. General Principles for the Grant of Rewards.—Rewards in this Department are intended to encourage and stimulate the detection of illicit practices against the excise laws which tend to the loss of revenue and are generally granted in tobacco, opium, abkari and salt cases. As a rule, however, rewards should be recommended only in important cases involving fraud on Government Revenue, though the Commissioner may use his discretion in the matter of recommending rewards in other cases also. The detection of merely technical cases does not of course merit any reward. The following principles should be carefully observed in recommending rewards—

(i) No rewards should be recommended in which there is no actual fraud.

(ii) Rewards should not be recommended for petty cases detected by officers in the ordinary execution of their duties such as detection of single tree illicit tapping cases.

(iii) Where the detection of a case involves special vigilance and personal inconvenience and where it requires some amount of personal initiative on the part of the detecting officer rewards may be recommended.

(iv) The amount of rewards recommended must not be so large as to make it worthwhile for subordinate officers to get up false cases.

(v) A fair share of the rewards should go to outside informers whenever crime is detected with their help.

102. Scale of Rewards.—Although there is no object in restricting the aggregate of rewards granted below the aggregate of fines and confiscations realised, it is a dangerous policy to grant rewards so large that it will pay people to get up cases in order to obtain them. Larger rewards should be recommended in localities where the Police and others are not active or where offences are numerous than in localities where the contrary is the case. No precise rules can be laid down in this respect; but much depends on the discretion of the Commissioner and his knowledge of the circumstances of each locality. The following may, however, be taken as a rough guide—

(i) Rewards should not, as a rule, be less than one-third of the amount of fines and confiscations realised.

(ii) In cases of smuggling of salt, tobacco, opium, ganja, cocaine, etc., and in illicit distillation cases one half of the amount of fines and confiscations realised may be given.

(iii) At least one-third of all rewards should be given to the informer, if any, the remainder to the persons who actually co-operated in the seizure or arrest, unless in execution of a Magistrate's warrant in which case one-sixth of the reward should be sufficient for the informer and one-sixth might be given to the person who applied for the warrant.

(iv) If there is no informer, the whole reward should go to the persons who actually co-operated in the seizure, etc., as above.

(v) Where substantive sentences of imprisonment are passed and no fines or confiscations are realised or where special detective ability is shown, rewards may be recommended at the discretion of the Commissioner on receipt of reports from Inspectors showing the particulars of disposal of such cases and mentioning the special circumstances connected with each case.

(vi) The amount of a reward granted to a Police Inspector should not be less than Rs. 5 and that to a Police constable should not be less than 4 annas.

103. *Distribution of Rewards among the Officers.*—Rewards should generally be distributed among the Sub-Inspectors, petty officers and peons of the Department in the proportion of 5: 3: 2; but individual detective ability should be specially rewarded. When the distribution of rewards is not in the proportion above given, reasons should be given for the variation. When a departmental officer, helping in the detection of a case, happens to be the informer as well, he will be given his due share as informer in addition to whatever amount should go to him for co-operation and participation in the detection. No rewards should be recommended for Inspectors. This does not, however, mean that any special and extraordinary efforts made by Inspectors in the detection and suppression of crimes will not be suitably rewarded and that they are to be altogether shut out from participating in the particular pecuniary recognition of good work. In such cases, the facts must be placed before the Commissioner who will decide whether or not a recommendation for special reward should be made to the Diwan.

104. *Rewards when Conviction is quashed on Appeal.*—Where a conviction has been quashed on appeal in a case in which for any reason rewards have already been granted, they should be recovered if the appellate Court considered the evidence for the prosecution *false* and did not merely give the appellant the benefit of a doubt; but not otherwise. Rewards granted to persons not in the public service cannot be recovered. If in any case it is considered desirable to grant a reward notwithstanding the reversal of the conviction on appeal, a reference should be made to the Diwan for orders.

105. *Reward Forms.*—The following general instructions should be observed in respect of entering cases in the reward reports—

(i) Sub-Inspectors and petty officers should be instructed to note in each occurrence report, a list of persons who actually co-operated in detecting the case and Inspectors should initial the list and make a note against such individuals as they may consider deserving of special rewards and also the names of those who have done nothing to merit rewards.

(ii) In cases sent to the Commissioner for composition, Inspectors should record in their findings, their recommendations as to whether rewards should be granted or not. The

Commissioner, while passing orders in regard to composition, will also make a note whether a reward report should be sent for the case. In cases where the Commissioner has ordered that rewards may be recommended, Inspectors will send up reward reports in Form E. R. 25, every fortnight, the connected case files also being sent in such cases. In respect of cases where the Commissioner does not consider any reward necessary the Crime Register number alone need be noted in the reward reports quoting the Commissioner's orders and the case file need not be enclosed.

(iii) As regards cases charged before Magistrates, details should be furnished in the reward reports for cases in which the Inspectors consider that rewards are to be paid; where rewards are not necessary only the C. R. numbers need be noted, but all the files should be sent for the Commissioner's perusal.

(iv) The Commissioner should, on receipt of the reward reports, decide the amount of reward to be recommended in each case having in mind the provisions of S. Os. 102 and 103 *supra* and draw up a reward statement in Form E. R. 28 and forward it to the Diwan by the 10th of the month succeeding each quarter. When any case in which a special reward is recommended is included in the statement, a concise summary of each such case should be given in the forwarding report.

(v) As soon as the Diwan's sanction is received, the necessary distribution statements (Form E. R. 29) and acquittances (Form E. R. 30) will be prepared in the Commissioner's Office and the amount sanctioned to be paid will be drawn in an "Abstract contingent bill". When the abstract bill has been cashed, the amount should be sent by remittance transfer receipt to the Inspectors or other officers concerned for disbursement along with the acquittance rolls and copies of the distribution statements. If, for any reason, the disbursing officer is unable to disburse all the rewards and the undisbursed rewards have to be sent to another officer to disburse, the amounts should at once be sent by remittance transfer receipt to that officer for disbursement. In all such cases separate receipts, showing particulars of cases and the amount of rewards to be disbursed in those cases should be prepared and sent by the officer sending the R. T. R. so as to avoid delay in disbursing the amount. No separate acknowledgment is necessary when reward money is sent by R. T. R. or when it is handed over to the Inspector personally. In all other cases separate acknowledgment is necessary and should be made on plain paper.

106. Disbursement of Rewards.—(1) Promptness in the disbursement of rewards is of the first importance, as informers are not likely to come forward and assist the Department unless they feel certain that their services will be forthwith remunerated. No delay should, therefore, be permitted in the disbursement of rewards.

(2) Disbursing officers will be personally responsible for the identity of the officers to whom rewards are disbursed.

(3) As a rule, Inspectors should disburse the rewards personally and informers should be paid by Inspectors alone.

(4) Rewards sanctioned to the Police will be sent to the Commissioner of Police for disbursement.

107. Undisbursed Rewards.—Reward acquittances should be returned positively within three weeks after they are received by the officers. Amounts of rewards remaining undisbursed for three weeks should be returned to the Commissioner, who will refund the same to the Treasury. If at any time after that period the parties claim the amount so refunded and account satisfactorily for their not doing so before, it will be redrawn and disbursed. All applications for the payment of the amount, once drawn and refunded, should be forwarded through the officer to whom it was originally sent for disbursement and he will send up the same with a clear report showing—

(i) the amount due to the applicant with details thereof;

(ii) the number and date of the abstract bill in which the amount was originally drawn; and

(iii) the reason why the refund was necessary and whether there is any objection to pay the amount claimed.

On receipt of such report the Commissioner will redraw the amount and send it for disbursement through the officer who made the original refunds.

108. Rewards in Opium, Tobacco and Salt Cases.—The general principles and procedure laid down in this chapter for the grant of rewards in abkari cases should be followed in opium, tobacco and salt cases as well. Separate registers in Form E. R. 26 should be maintained by Inspectors in respect of these cases.

109. Inspecting Officer's Duties.—The Commissioner will, in the course of his inspection of a Circle, check at least 15 per cent of the entries in the E. R. 26 Register with a view to see that no undue delay occurs in the submission of reward reports.

CHAPTER VI.—COUNTRY SPIRIT.

COUNTRY LIQUOR.

110. Definition.—‘Country liquor’ means liquor manufactured in the Cochin State on which duty of excise has not been levied or is not leviable under the Abkari Regulation at the full rates of duty chargeable on liquor imported into the Cochin State from foreign countries by sea.

111. The Contract Distillery System.—(1) The contract distillery system is in force throughout the State. Under this system, the exclusive privilege of manufacture and supply of country spirits throughout the State is disposed of by tender, the tenderers being required to quote the cost price per gallon at which they can supply spirits of certain specified strengths from the central source of supply, the Trichur Distillery. One anna more than the rate at the distillery is allowed in the case of issues from the Ernakulam Warehouse. The successful tenderer has the monopoly of supply of liquor of his own manufacture to retail vendors in the State. The arrack supplied is distilled with jaggery as base.

(2) The contract supplier is primarily responsible for the opening of such wholesale depots as may be considered necessary for the adequate supply of shops. Private persons are also allowed to open and work depots for the wholesale vend of liquor obtained from the contractor provided they obtain the consent of the contract supplier and pay to Government an annual fee of Rs. 15. The spirits kept in the depots are duty paid.

(3) Depot-keepers and shop-keepers of the Taluks of Mukundapuram, Trichur, Talappalli and Chittur are required to obtain their supplies from the distillery at Trichur or from a wholesale depot within those Taluks; and depot-keepers and shop-keepers of the Cochin-Kanayannur and Cranganur Taluks from the warehouse at Ernakulam or from a wholesale depot within the Taluks. They are entitled to get their supplies from the above sources on payment of the value in legal tender. The duty on spirits purchased from the contract supplier’s distillery or warehouse must be paid into a Government Treasury unless the contract supplier has an advance account with the Treasury.

in which case, the duty may be paid to him up to the limit of the balance in his favour in that account. The duty on arrack issued for sale in the Cranganur depot and shops should be paid into the Cranganur Treasury. The cost price should be paid to the contract supplier at the distillery or warehouse as the case may be. In the case of purchases from depots, the excise duty together with the cost price must be paid to the depot-keeper. The prices to be charged per gallon at the distillery, warehouse and wholesale depots are notified in the Diwan's annual sale notice.

(4) The quantity purchased at one time shall not fall below the following minima.

Persons purchasing.	From warehouse or distillery.	From depots.
Independent shop-keepers	5 gallons	$\frac{1}{2}$ a gallon.
Wholesale depot-keepers	9 gallons	9 gallons.

(5) The right of retail vend is annually sold by auction by independent shops. Contract suppliers, wholesale depot-keepers and their employees are prohibited from having any interest in retail arrack shops.

(6) The rules relating to the control of manufacture, storage and issue of spirits from distilleries and warehouses are contained in the Distillery and Warehouse Rules pages 91—109 of Volume I and Chapter VII of this Volume.

112. Minimum Stocks.—The contract suppliers are bound to maintain such minimum stocks of spirits as may be fixed by the Commissioner of Excise at each distillery, warehouse or wholesale depot opened by them. They are responsible for all losses arising to Government owing to a failure on their part to maintain an adequate or prescribed supply of spirits in any of these places. Minimum stocks in the case of private depots and shops will likewise be fixed by the Commissioner.

113. Strengths of Spirits.—(1) All retail vendors are bound, as a condition of their licenses, to sell their liquor at certain specified strengths, viz., 35° U. P. and 60° U. P. This will facilitate easy check of dilution by shop-keepers and of smuggling and illicit distillation. It is one of the duties of the abkari officers to ascertain by hydrometer test that these strengths are not departed from.

(2) To prevent, however, the prosecution of licensees for loss of strength due to natural causes such as exposure, length of time for which it has been kept, etc., as well as to provide for

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possible inaccuracies in the reading of instruments used by inspecting officers an allowance is made as follows—

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| (a) Depots and shops getting their supplies from the distillery or warehouse and of depots getting supplies from other depots. | Two degrees below the strength at which liquor was issued from the distillery or warehouse. |
| (b) Shops getting supplies from depots situated within a radius of five miles. | Three degrees below the strength at which liquor was issued from the distillery or warehouse. |
| (c) Shops getting supplies from depots situated beyond a radius of five miles. | Four degrees below the strength at which liquor was issued from the distillery or warehouse. |

The strength at which spirit is issued from a distillery or warehouse may be 1° above or below the prescribed strength. The instructions contained in this paragraph are intended only for the guidance of departmental officers and not Magistrates. They have no legal force whatever. In cases, therefore, where in any particular shop or depot systematic dilution is suspected, the licensee should be prosecuted.

114. Rates of Duty.—The rates of duty are fixed by the Diwan and may vary from year to year.

115. Limit of Private Possession.—The quantity of country spirits in excess of which permits for transport and licenses for possession shall be required is four drams throughout the State.

116. Transport of Spirits from Distilleries and Warehouses.—
(1) All consignments of spirits issued to shops and depots from distilleries and warehouses shall be sealed by the officer in charge of the distillery or warehouse at the cost of the distiller or warehouse-keeper. Such consignments need not ordinarily be verified except by the depot or shop-keeper. In cases, however, where issues are made from a high duty area to a low duty area or where a consignment has to pass through intervening British or Travancore territory or where the Commissioner declares that verification is necessary, consignments of spirits must be verified by officers of the Excise Department not below the rank of Sub-Inspector or in the case of interstatal transports, by any officer specially authorised for the purpose.

(2) Where verification is necessary letters of advice are to be sent to the checking officers authorised by the Diwan or the Commissioner. Where, owing to any unavoidable reason, there is likely to be a delay in receipt by the checking officer of the letters of advice, examination of consignments may be made on production of the permit and the result of the examination noted

on the advices when received. The results of the examination should be noted both on the reverse of the letter of advice and on the back of the permit and the letter of advice sent to the Commissioner by the next Anchal or Post. In the case of consignments which have passed through intervening British territory the letters of advice should, after verification, be sent to the Commissioner through the British Excise Inspector of the Circle through whose Circle, the consignment had to pass. Delay in verification of consignments should be avoided as far as possible.

(3) In cases where consignments of spirits are verified by depot-keepers and shop-keepers, the licensees must carefully enter all receipts in their accounts which must be periodically checked by the Sub-Inspectors and Inspectors of Excise. Sub-Inspectors will be furnished with letters of advice for all issues from the distillery or warehouse to the depots in their ranges. These will be sent out in Form D. 16 by the distillery and warehouse officers except in the case of consignments which have to pass through intervening British or Travancore territory.

117. Method of Verification.—(1) In verifying consignments of spirits, the seals on the casks or drums should be examined and if they are intact and the receptacles do not appear to have been tampered with, their contents should be gauged and the strength tested with the aid of the bungrod, hydrometer and thermometer.

(2) It is not-always possible to ascertain the contents of casks by actual measurement. It will suffice if the measurement is found by means of the bungrod. Instructions for finding out the ullage or actual quantity of liquor in casks are contained in S. O. 249 *infra*.

(3) No consignment of spirits received at a depot shall be opened for issue to a shop unless its contents have been verified (where necessary by an authorised Government Officer). All casks received in a leaky or suspicious condition must be verified immediately on arrival at the depots, in other cases depot-keepers may, if they so desire, postpone the gauging and proving till a cask is opened for issues in which case they are responsible for the contents as given in the distillery and warehouse permits.

(4) All officers authorised to verify consignments will be furnished with hydrometers and thermometers to enable them to carry out this duty properly. Depot-keepers are also required

to keep thermometers, hydrometers and bungrods in order to facilitate verification.

118. Wholesale Depots.—Arrack depot licenses are issued by the Commissioner of Excise to suitable persons at his discretion. Every application for a depot license should be accompanied (except in the case of the arrack supply contractors) by a fee of Rs. 15, which will be returned to those who are refused such licenses. Licenses will be granted to private persons only if they have obtained the consent of the contract suppliers to the opening of their depots. If such depots are not worked to the satisfaction of the Commissioner they may be closed at any time. Depot-keepers and their employees should have no interest in retail shops and persons having any such interest will not be granted depot licenses.

119. Issues of Liquor.—All depot and shop licensees will be supplied with books of requisitions or indents in the prescribed form which can be obtained from the offices of the Inspectors on payment of the cost. Each time liquor is required by a licensee, he should send the foil portion of the indent duly signed by him or by the approved seller to the distillery officer, warehouse officer or depot-keeper as the case may be and should, after the receipt of the consignment, paste the permit to the counterfoil of the indent sent by him. Similarly the distillery officer, warehouse officer or the depot-keeper should paste the foil of the indent to the counterfoil of the permit issued to cover the consignment. The signing of blank indents for subsequent use is prohibited.

120. Transport of Spirits from Depots.—(1) Whenever a depot-keeper issues liquor to a shop or another depot he must issue a permit in Form G. 2 to cover the consignment in transit. If the spirits are consigned to a shop or depot in a different Sub-Inspector's range from that in which the depot is situated, he must send a letter of advice to the Sub-Inspector of the range to which he is sending the liquor. Letters of advice in these cases need be sent only at the end of every fortnight. Letters of advice relating to shops in the same range as the depot shall invariably be written up by the depot-keeper at the time of writing the permit and either sent to the Sub-Inspector or handed over to him when he next inspects the depot. Sub-Inspectors should have the letters of advice with them when they inspect shops.

(2) Consignments of spirits from one depot to another need not be verified by a Government officer except in cases where

they pass through intervening British or Travancore territory. Depot-keepers in low duty areas are prohibited from sending spirits to shops and depots in areas where a higher rate of duty is in force and their doing so would be illegal. Consignments of spirits transported through intervening British or Travancore territory should not be opened before they are verified by authorised officers.

121. *Other Transport.*—No permit is required for the transport of country spirits by any one provided that the quantity transported does not exceed the amount which may be possessed in the area without a permit. The transport of country [spirits except under a permit is, however, prohibited from a low duty to a high duty area.

122. *Maximum and Minimum Selling Prices.*—No maximum and minimum selling prices are fixed anywhere in the State; but licensees of shops bordering on the British or Travancore territories are required to sell spirits at rates not lower than in the adjoining British or Travancore territory as the case may be.

123. *Import and Export of Spirits.*—(1) Subject to the orders of the Diwan, the Commissioner of Excise may permit the import of country spirits into the State. Such permission will ordinarily be given on condition that the spirits are conveyed under bond to a distillery or warehouse to be excised for local consumption.

(2) For the rules regulating the export of spirits, see rule 51 of the Distillery and Warehouse Rules, pages 104—105 of Volume I.

124. *Consumption of Country Spirits.*—(1) Inspectors of Circles will submit so as to reach the Commissioner's Office on the 10th of the month following the end of each quarter a statement in Form D. 20 showing the consumption of arrack in each of the desoms or Taluks comprising their Circles. The information for this return should be taken from the monthly returns submitted by the Sub-Inspectors and the monthly accounts received from wholesale depot-keepers. The number of shops sanctioned and the number actually opened during the quarter and the average selling price per gallon should be shown in the appropriate columns. Any material differences in the consumption up to the quarter and in the number of shops in each desom or Taluk as compared with the corresponding period of the preceding year should be explained.

(2) Sub-Inspectors will submit to their Circle Inspectors so as to reach them by the 5th of the succeeding month a monthly return showing the quantity of spirits issued to each shop in their ranges from the distillery or warehouse. Arrack depot-keepers should be required to submit to the Inspector on the first day of each month an exact transcript of the entries in their books relating to the previous month. The accuracy of the entries in these returns should be carefully checked.

125. Stocks of Spirits in Depots and Shops at the end of the Lease.—(1) Stock should be taken of spirits remaining in the depots on the last day of Karkadagam in the event of duty being enhanced or issue strength being reduced with effect from the 1st of Chingam. Circle Inspectors and Sub-Inspectors should see that all depots are locked up on the evening of the last day of the expiry of the lease after stock is taken. The contract suppliers, or in the case of private depots, the depot-keepers must pay the differential duty before the keys are given back to them. In the case of reduction of issue strength, the distiller or depot-keeper should be instructed to get the spirits reduced at a distillery or warehouse. Distillery and warehouse officers should keep a strict watch on the issues at the end of a lease and try, as far as possible, to restrict the issues to the actual requirements as judged by the issues in the preceding months. All cases of suspiciously large indents or issues should be brought to the notice of the Commissioner as well as the Circle Inspectors so that timely action may be taken to check fraud.

(2) It will almost be impossible to exercise any special check over stocks in shops at the end of a lease. Shop-keepers should, however, be warned not to keep more liquor in their shops than is required for consumption up to the evening of the last day of the lease, as liquor which has not paid the higher rate of duty will be liable to confiscation on the first day of the new lease and as those who keep it are liable to prosecution. Issues to shop-keepers during the closing days of the lease should be restricted as far as possible.

126. Instruments for testing Liquor and Correction Tables.—The tables of corrections according to temperature to be used with the instruments and the general instructions for the use of the tables and of hydrometers are contained in the Diwan's Notification No. 108, dated 28th Meenam 1099 (Volume I, pages 109—113).

127. Measures.—(1) The measures to be used are prescribed in the Diwan's Notification No. 109, dated 28th Meenam 1099

(Volume I, pages 113—114). Under section 27 (a) of the Abkari Regulation, the Diwan may require manufacturers and vendors of country liquor to provide themselves with such of the prescribed measures as he may direct.

(2) Dram measures are at present made of brass and are stamped with a conch with the letters 'E' and 'D' on either side. They are issued on requisition to the Inspectors from the Commissioner's Office. Issues to shop-keepers are made from the offices of Inspectors on production of Treasury receipts for the payment of the cost which is fixed, from time to time, by the Commissioner of Excise. The expenditure incurred on the purchase of dram measures is, in the first instance, debited to the head "Advances recoverable", recoveries being credited to the same head. The transmission charges incurred for the despatch of dram measures are debited to contingencies.

128. Hydrometers and Thermometers.—Inspectors and Sub-Inspectors will be supplied with hydrometers, thermometers and tables of correction to be used with them. They will also be supplied with test glasses. The officers will pay particular attention to the careful handling of these instruments. The officer must himself use them and not trust them to the care of peons. The hydrometer should be lifted by the stem and not by the bulb, and after use should be carefully dried before being put into the case again. Breakage of any instrument must at once be reported to the Commissioner. The report should contain the details of the damage and should specify the place where and the time when it occurred, the name of the person responsible for it and his explanation. Should it appear to the Commissioner that the damage was caused through a breach of these rules or through negligence or carelessness, the officer in whose custody the instrument was will be made to pay the cost of replacing the same. The Circle Inspectors should occasionally inspect all instruments in the possession of Sub-Inspectors. Hydrometers and thermometers should be sent once in a year to the distillery for being compared with the five-part hydrometer and thermometer used with the same, any correction necessary being marked on the wood mounting.

129. Bungrods.—One bungrod will be supplied to each Inspector, Sub-Inspector and also to the distillery and warehouse. Bungrods will also be supplied for use in arrack depots on payment of the cost fixed. Instructions for the use of bungrods will be found in S. O. 249.

CHAPTER VII.—INSTRUCTIONS AND FORMS OF ACCOUNTS RELATING TO DISTILLERIES, ETC.

130. Under section 29, clauses (c), (g), (h), (i), (j), (k) and (o) of the Cochin Abkari Regulation I of 1077, and in exercise of all other powers enabling him in this behalf, the Diwan is pleased to prescribe the following subsidiary instructions and forms of accounts for the guidance of the officers of the Department in the supervision and management of distilleries and warehouses and for the issue of spirits therefrom.

131. Definitions.—In these instructions and forms unless the contrary appears from the context—

(i) the words 'wash room' mean that portion of the distillery set apart for the preparation of wash;

(ii) the words 'wash mixer' mean any vessel used solely for the purpose of preparing wash;

(iii) the words 'wash back' mean any vessel used for the fermentation, and, where there is no 'wash mixer', for the preparation of wash ;

(iv) the words 'receiver room' mean the part of a distillery where the receivers are kept;

(v) the words 'spirit store' mean a room intermediate between the 'receiver room' and the 'warehouse';

(vi) the word 'warehouse' means the part of a distillery in which spirits in a fit state for consumption or intended for re-distillation are kept, and also a warehouse for establishing which a special license is taken out under the Abkari Regulation;

(vii) the word 'receiver', means any vessel into which spirit discharges directly from a still;

(viii) the word 'vat' means any vessel used for the storage of spirits in a warehouse;

(ix) 'received by transfer' means received from another vessel of the same kind or from another distillery or warehouse;

(x) 'issued by transfer' means transferred to another vat within the distillery or warehouse or to another distillery or warehouse;

(xi) 'issued under bond' means issued for export under bond by land or sea or for transport to another distillery or warehouse;

(xii) 'officer in charge' means the officer in charge of a distillery or warehouse, as the case may be.

132. Control of Distilleries, etc.—(1) All distilleries and warehouses will be under the control of the Commissioner. Officers in charge of distilleries and warehouses will submit all matters dealing with their duties to the Commissioner.

(2) In all ordinary matters regarding the working of distilleries or warehouses, their proprietors should apply in the first instance, through the officer in charge, to the Commissioner, who will, if necessary, apply to the Diwan for orders. Regarding general questions and matters of great urgency, the Diwan or the Commissioner may be addressed direct.

(3) Officers in charge of distilleries and warehouses are not empowered to enquire into cases. All cases detected by them and their subordinates as well as those occurring within the precincts of distilleries and warehouses should be reported to the Inspectors in charge of the Circles in which they occur.

133. Responsibility of the Commissioner of Excise.—(1) The Commissioner of Excise will be responsible for the proper working of the distilleries and warehouses. He will inspect them in any order he chooses, but not less than twice a year, and will submit his notes of inspection to the Diwan. Inspectors of Circles will also inspect each distillery and warehouse within their jurisdictions, whenever possible, and submit their notes of inspection to the Commissioner.

(2) It is not intended that any one officer should be placed permanently in charge of a distillery or warehouse. Sufficient number of trained persons should be made available from the field to take charge of a distillery or warehouse whenever a necessity arises either owing to the sudden sickness of the officer in charge or otherwise.

(3) Officers in charge of distilleries and warehouses, if they want leave, should report the fact sufficiently early to the Commissioner of Excise who will arrange for substitutes, if required, before leave is actually granted.

134. Applications for Distillery and Warehouse Licenses.—(1) Distillers, when applying for the grant of a license, should submit with their application a plan of the distillery in duplicate drawn to scale on tracing cloth showing the exact position and dimensions of each vessel in use and tracing the course of all pipes or channels in the colours which would be actually used under the rules, together with elevations of all the more important parts of the distillery, such as the receiver room, spirit store and warehouse. A similar procedure should be adopted in case of application for a warehouse license. The plans should show the actual position of every important detail and must be complete in every respect. Similar plans should be submitted when applying for the renewal of a license and should be certified by the officer in charge to be correct. But if there have been no changes in or additions to either building or plant during the currency of the license in force plans need not be submitted, but the application should bear a certificate from the officer in charge to the effect that no structural alterations or changes in the relative positions of vessels, etc., or of the vessels themselves have taken place since the issue of the previous license.

(2) Applications for the grant or renewal of a distillery license should be accompanied by a Treasury receipt for the amount of the license fee.

(3) All applications for renewal of licenses should be submitted to the Commissioner at least one month before the expiry of the current license.

135. Distillery and Warehouse Arrangements.—The following instructions regarding the general arrangements of distilleries, etc., should be carefully attended to. Officers will understand, however, that these instructions have no retrospective effect and that existing arrangements need not be interfered with unless there are reasonable grounds in any particular case that the safety of revenue is endangered.

136. Buildings.—(1) All buildings to be used as distilleries or warehouses must be constructed throughout either of brick or of stone. Roofs may be tiled either with Mangalore or country tiles or may be covered with galvanised iron. All windows must be fitted with iron bars not more than 4 inches apart from centre to centre; those in rooms used for spirit must be covered internally with galvanised wire netting of a square mesh not exceeding $\frac{1}{2}$ inch, firmly secured to the framework, and if on the ground-floor must be provided with inside wooden shutters

which can be secured with an inside bar. Sky-lights must be similarly barred and netted.

(2) Doors must be so hung that tampering with the hinges from the outside is impossible. When external hinges are employed they must be secured to both door and frame by bolts and nuts with the nuts inside. But if screws are used they must be of sufficient length to allow at least $\frac{1}{2}$ inch of each screw to be bent over on the inside of the door and frame.

(3) No honeycomb work can be allowed in any external wall, unless at a height of at least 15 feet above ground level.

(4) All openings in external walls for the exit of spent wash or waste water must be provided with iron gratings securely built into the wall.

(5) To give free egress in case of fire or accident, emergency doors may be provided. Such doors must open outwards and must be secured on the inside by a drop bar, the ends of the bar being fastened only with twine the knotted ends of which are sealed with wax impressed with the private seal of the officer in charge.

(6) No thatched building may be erected in a distillery or warehouse compound without the previous sanction of the Commissioner and in no case may any part of it be within 20 yards of the distillery or warehouse building.

(7) No boiler can be placed outside a distillery to work any part of the distillery plant without the previous sanction of the Commissioner.

137. Plant.—(1) Wash mixers may be used at the discretion of the distiller. When used, all the wash of one mixing must be removed to the wash backs before any further addition is made to it; and the maximum time allowed for removal is four hours.

(2) Wash backs must be placed upon firm foundations and may discharge either into open channels or into closed pipes. Casks used as fermenting vessels need not be fixed, but to ensure correct gauging of their contents they must always be placed as nearly as possible in the position they occupied when they were gauged.

(3) Spent wash may be collected either in casks or in tanks at the distiller's discretion. When not so collected, care should be taken to see that it is drained well away from the distillery.

(4) To prevent accumulation of vapour in the pipe, the charging cocks of pot-stills should be placed near the place of insertion of the pipe. The discharge cocks of pot-stills must always be locked before the stills are charged.

(5) Should a pot-still be found to leak during distillation, the fire should be at once drawn and the contents drawn off through the discharge cock and transferred to another still. If no other still is available the contents, if wash, may be returned to the wash pit or to any wash back, or, if spirit, must be transferred to a weak liquor receiver, the quantity and the strength of the liquor being determined when it is sufficiently cool. In all such cases, care should be taken to open slightly the manhole before beginning to draw off the contents, otherwise the still may be injured by the formation of a partial vacuum.

(6) The apparatus fixed on a continuous still for testing the vapour in the lower portion of the column need not be enclosed in a safe unless it is expressly so ordered by the Commissioner. Officers should occasionally check the liquor running through it and enter the results in their diaries. Should liquor of more than 98° U. P. be found, the still should be kept under observation and the liquor often tested. The Commissioner in dealing with the diary will decide whether any and, if so, what steps should be taken, reporting the matter fully to the Diwan.

(7) The steam valves of continuous stills should be locked when the still is silent. When a still is at work, the cocks on the discharge pipes of safes may be secured with working fastenings. The spirit pipe should be provided with an air escape pipe and an overflow pipe so that liquor cannot accumulate in the safe. There should be no cock between the outlet of the worm and the safe. All pipes leading from the safe to receivers must be permanently fixed to the latter vessels.

138. Vats, Receivers and Dipping Rods.—Distillers and warehouse-keepers must provide wooden vats or metal tanks for use both as receivers and as vats in the spirit store and warehouse. These should be of regular shape so that their contents in gallons can be ascertained by the use of the rules for gauging vessels given in Form D. 33 of the Madras Distillery Manual. They must be fitted with fixed dipping places so that the quantity of liquid contained in them may at any time be ascertained by means of a dipping rod divided into inches and tenths. They must also be fixed at a proper height, be fitted with discharge

cocks and should be placed on slightly sloped stands or foundations, so that they may drain dry through the cocks without the difficulty. Casks may not be used as receivers or as vats without the special permission of the Diwan.

139. 'Safe' and Sampling Apparatus.—There shall be placed between every still and the receiver or receivers into which it discharges a glass 'safe' furnished with a hydrometer capable of showing the strength of liquor down to water, so that both the quality and strength of the spirits which are running will, at any moment, be visible to the operator. In the event of a still running 'foul' the fire should be at once damped, a sample of the spirit already collected in the receiver should be taken and submitted for determination of the true strength and entries relating to the liquor left blank in the D. 7 and D. 8 Registers until orders are communicated to the officer in charge. If desired, a sampling apparatus may also be used, provided that it is so constructed that for every sample drawn off an exactly equal quantity shall be discharged into a closed and locked receiver. The samples shall be produced to the officer and, if found by him to agree in measurement and strength with the corresponding quantity so discharged into such receiver, shall be passed by him into store.

140. Position of Receivers and fitting of Cocks on the pipes thereof.—(1) Receivers must be so placed and fitted that they can discharge into the vats in the store room or warehouse by gravitation or by means of a pump. Transfer by hand can be permitted only under exceptional circumstances such as the break down of the pump or if the piping is under repair. Both the charging and the discharge pipes of receivers must be fitted with cocks which can be locked. The cock on the charging pipe must be shut and locked whenever that on the discharge pipe is open and *vice versa* except when both are required to be open simultaneously for repairs or for other proper reason, in which case either the whole apparatus must be disengaged from the safe if the still is a pot-still, or the still, if a continuous one, must be locked up so that it cannot be used. When spirits run from the receiver into the warehouse by gravitation, the discharge cock of the receiver is to be frequently tested to see that it does not permit any leakage when shut, by shutting for half an hour or longer the charging cocks of the vats while spirits are collecting in the receiver, and ascertaining whether any accumulation takes place in the pipe. The date of such tests and their results should be entered in the diary.

(2) Blind ends of fixed pipes should not be allowed in distilleries or warehouses. The pipes should end in an elbow where they have their last outlet. Where pipes must be left open in the absence of an officer, they should be stopped with a bung or plug, and taped and sealed by the officer in charge.

141. Breakage of Hoops on Spirit Vessels.—All hoops should be splayed or spread by hammering the lower portion until they conform in shape to that of the vessel on which they are to be placed, so that perfect contact of the iron and wood throughout the depth of the hoop may be assured and the strain equalised. The inner surface should be tarred before the hoop is driven on to the vessel. Distillers and warehouse-keepers should periodically examine the hoops of vessels containing spirit. Distillery and warehouse officers should insist upon this examination, when vessels are empty, especially if the hoops have been long in place. Breakages of hoops should be telegraphed to the Commissioner and the vessel retained exactly as discovered pending his arrival. The vessel may, however, be emptied if the leakage cannot be at once stopped but the broken hoop should be left exactly as it was found. The Commissioner, on receipt of information, will proceed at once to the distillery or warehouse and after personal investigation submit a special report to the Diwan.

142. Size of Receivers.—As spirits are not allowed to be retained in receivers for a longer period than three days, but may be transferred daily if convenient, receivers should be of such size as will best meet the needs of the system upon which the distiller works. But it may be insisted on that they should be of sufficient size to hold all the spirit likely to be made in the stills during not less than 72 hours of continuous working.

143. Number of Receivers.—(1) Two receivers shall be fitted to every still so that the distillers may be able to divide the spirits discharged from a still into different lots, according to their strength or quality without requiring the presence of the officer to unlock cocks. This is done by connecting the end of the worm with the safe the discharge pipe of which is branched.

(2) But where there are two or more pot-stills, any number may discharge into one weak liquor receiver, provided each has a separate receiver for strong spirit. The size of the former receiver must be regulated by the number of stills discharging into it.

144. Precautions against Receivers and Vats being tampered with.—(1) Receivers and vats may be of wood or of metal. If

of wood, they should be so placed that they can be easily examined so that the fact that no holes have been bored in them and plugged up again can be easily ascertained. In this connection, it should be noted that receivers and vats must always be so placed as to minimise the chance of their contents being tampered with. For instance, they must not be placed against a wall or so that a free passage is not left round them and a clear space below them; and all pipes leading into or from them must be either in a single piece, or if in more pieces than one, must be flanged, forged, soldered or rivetted (not bolted) together. All such pipes must be so fixed that they can be examined throughout their entire length.

(2) Bolts and nuts may be used to join flanges of the pipes, provided two extra holes in each flange are secured with rivets made of a suitable composition of lead and tin. The heads of these rivets will be marked with a departmental seal after they have been fastened, and when the pipes have to be disconnected, all that will be necessary will be to cut off the heads with a sharp chisel. The Commissioner will be provided with steel dies to mark the heads of the rivets with.

(3) The use of leaden rivets will be optional, but if distillers and warehouse-keepers do not care to use them, they must rivet the ends of at least two bolts in each flange.

145. *Numbering of Wash backs, Receivers and Vats.*—On each wash back, receiver and vat a consecutive number and its capacity in gallons shall be legibly marked in oil paint in English. The particulars of each wash back, receiver or vat will be entered in Form D. 2 or D. 2 (a), as the case may be. Distillery and warehouse officers may order the re-numbering of vats, etc., when necessary.

146. *Minor alterations in Distillery arrangements.*—(1) Previous sanction of the Commissioner should be obtained to all alterations and additions to buildings or to permanent apparatus actually used in the preparation, conveyance or storage of liquor in distilleries and warehouses. The requisitions should be accompanied by plans or drawings in duplicate certified as correct by the officers concerned showing the nature of the addition or alteration proposed, and no deviations from such plans or drawings when sanctioned can be permitted. If further change is necessary fresh applications with fresh plans or drawings should be submitted.

(2) All requisitions should be submitted to the Commissioner through the officer in charge.

(3) Two or more works in a single requisition may be included, provided that they are of an urgent nature and are to be undertaken immediately.

(4) The plans or drawings will be verified by the officer in charge on the completion of the work and re-submitted. In the following cases, officers in charge may sanction the alterations subject to immediate report and subsequent approval—

(a) additions, alterations or repairs to wash or water vessels, pipes used for the conveyance of steam, wash, gas or water, stills not actually in use, furnaces and flues, mixing apparatus and wash, water or spirit pumps;

(b) necessary repairs to gauged vessels or to spirit pipes;

(c) repairs of an emergent nature.

(5) As regards works coming under head (a) the officer in charge may, on receipt of 24 hours' written notice from the distiller, warehouse-keeper or his authorised agent, permit the work to be proceeded with, but in any case of doubt, he should refer the matter to the Commissioner. All such applications should be filed for future reference.

(6) The mere tightening of screws need not be considered as repairs. The officer should simply note the fact in his diary.

(7) In the case of works coming under head (b) also the officer may, on a similar notice being given by the proprietor or his authorised agent, permit the work to proceed if he is convinced that any delay in proceeding with it, would cause inconvenience. He will be held responsible for the work being performed without risk of loss to the revenue.

(8) No alterations in vats which in any way affect their complete drainage can be permitted without the previous sanction of the Commissioner.

(9) Emergent repairs may, however, be permitted on receipt of a written application and proof of the emergency, but in this case, particular care must be taken to see that no risk to the revenue is involved.

(10) In all cases, a full report detailing the repairs, additions or alterations that have been permitted to be executed should be submitted within 24 hours of the grant of the permission and the matter should also be noted in the officers' diary. In submitting the memorandum of repairs executed, officers should state in all cases whether sealed rivets were broken, and if so, the number

affected. Pending the next inspection of the Commissioner, or Inspector, new rivets should be put in place, secured with string or wire and the knot sealed with wax impressed with the officer's private seal or with an official seal.

(11) Before any gauged vessel, which has been repaired or the position of which has been altered in the course of other repairs, is again brought into use, it must be re-gauged and, if necessary, new tables constructed.

(12) When two or more requisitions for alterations, repairs, etc., are submitted for approval on the same day they should be embodied in one report.

147. *Locking of Manholes, etc.*—All manholes, cocks and other apertures of receivers and vats must be so made that they can be locked with the Madras abkari locks or such other locks as may be ordered to be used.

148. *Painting of Pipes.*—Pipes in distilleries and warehouses must be painted as follows—

(1) If intended for the conveyance of wash, green; if for the conveyance of spirits, red; if for the conveyance of feints, brown; if for the conveyance of water or steam, white; if for the conveyance of spent wash, yellow; if for the conveyance of gas used for purposes of illumination or power, black; if for the conveyance of molasses, blue. The officers in charge will be held strictly responsible for the colour of every pipe being correct and the paint bright.

(2) No part of a still other than the pipes actually conveying wash, water or steam, spirit or feints, need be painted. The low wines vapour pipe in a Coffey's still should not be painted nor should the curved ends of the wash pipe outside the rectifying column.

149. *Locking of Fermentation Rooms.*—(1) All rooms used for the fermentation of wash must be furnished with doors capable of being properly secured by the locks supplied by the Government, and in the case of distilleries in charge of a single officer, must always be locked at night. During the absence of the distillery officer in the day time, it will not be necessary to lock the rooms. It will be sufficient if the gate is supervised by a trustworthy peon of the distillery officer's staff. The same arrangement will be made on Sundays and holidays, provided that the distillery officer unlocks and locks the room within the

hours of day light and that the distiller pays to the officer over-time fees for the work performed by him.

(2) When distillers require their fermentation rooms to be left open at night during the absence of the distillery officer, it will be incumbent on them to give 4 hours' notice. This concession, however, must be granted in the case of distilleries in charge of a single officer only under exceptional circumstances. The charging of pot-stills which it is intended to fire early in the morning must be completed during day light of the previous day, so that the wash room, the receiver room or the warehouse, as the case may be, may be locked before the distillery officer leaves the premises.

150. Use of Abkari Locks.—The following instructions are prescribed for the use of the Madras abkari locks or other similar locks which may be supplied for use in distilleries and warehouses. No locks save those supplied from the Diwan's Office may be used therein without the special orders of the Diwan in each case.

151. Use of Lock Tickets.—(1) Officers in charge of distilleries and warehouses will be supplied with books of tickets in the sub-joined form for use with Abkari locks.

Book No. 179	on 17—9—1106	10—15 A. B.	Book No. 179	on 17—9—1106	10—15 A. B.
	I			I	
	off 18—9—1106	11 A. B.		off 18—9—1106	11 A. B.

(2) Whenever an abkari lock is affixed to any pipe, cock, receptacle, door, etc., the officer affixing it shall enter on the first blank ticket in the book and on its counterfoil, with his initials, the current date, hour and minute and the description of the pipe, cock, etc., on which he is about to affix the lock, the hour being numbered 1 to 24 and counted from midnight. He will then at once remove the ticket from the book and place it in the space provided for the purpose under the upper part of the flap which is hinged on to the front of the lock, taking care that the ticket is pierced by the spikes which stand up in the space in question. The flap should then be firmly closed on to the top of the ticket and the lock be fastened on to the pipe, cock, etc., as the case may be.

(3) The entries on tickets and their counterfoils should be abbreviated thus—

For *Still* write *Sl*.

For *Store vat* write *SV*.

For *Issue vat* write *IV*.

and so on, the number of the still, etc., being added when there is more than one. Care should be taken to make the entries on tickets in such part thereof that they may be clearly seen through the opening in the flap without unfastening the lock.

152. Removal of Locks.—When an abkari lock has to be removed from any pipe, etc., the officer should first move the key hole cover to one side so as to expose the ticket which will be visible through the upper hole in the flap, and which he should carefully examine, to ascertain if it has in any way been tampered with. If it is in the condition in which it was inserted the officer will at once remove the ticket, enter on it the date, hour and minute of removal with his initials, carefully smooth it out and gum it on to the blank space left for the purpose at the edge of its counterfoil. As directed above, the hours should be counted from midnight and numbered 1 to 24.

153. Procedure where Tickets are tampered with.—In every case in which a ticket appears to have been tampered with, the officer will at once send for his superior officer or the Inspector of the Circle in which the distillery or warehouse is situated, if at hand, or for an officer of Police or a superior officer of some other department or other trustworthy person as may be feasible, and should cause such officer or person to make a careful examination of the state of the ticket in the presence of himself and the distiller or warehouse-keeper concerned or his authorised servant. The result of the examination should be recorded in writing and certified to be correct by the distiller or warehouse keeper or his authorised servant. In the event of the latter disagreeing with the conclusions arrived at by the examining officer or person, the nature of his objections should be recorded on the statement. The statement should then be signed by the distillery or warehouse officer, who will note its receipt in his diary and at once submit a full report enclosing both the statement and the ticket in the exact condition in which it was removed from the lock to his immediate superior. Immediately the lock is removed, the portion of the distillery or warehouse, or the plant, as the case may be, controlled by the lock, should be carefully examined in order to ascertain whether any spirits have been removed or other infraction of the law has been committed.

If anything of the sort should appear to have happened, the necessary action must at once be taken by the officer, either directly under his powers under the Abkari Regulation or through the Police, according to the nature of the case:

154. Custody of Locks and Ticket books.—(1) All ticket books and the keys of all locks, whether in use or not, must invariably be kept in the personal custody of the officer and under lock and key. The keys being large and heavy, it would be inconvenient for officers to carry several of them about with them. A strong iron hasp and staple should therefore be affixed to an office table drawer or to a cup-board door or to a chest of drawers or an almirah or to a stout and heavy box which cannot be stolen and removed without detection, in which should be kept the ticket books, keys and spare locks with their keys. The office table or other receptacle, as above described, should be securely fastened down if otherwise moveable, to the floor or into the wall of the office room, and the hasp should be secured with one of the locks, so that the officer may have one key only to carry about with him. Tickets will be used with this lock as with all others according to the above directions; and the officer will keep the key thereof *on his person, by night as well as by day*

(2) In coursed distilleries, the locks on the office door and the table, almirah, etc., in which the keys are kept will be issued with as many keys as there are officers at the distillery and each officer will be held responsible for the key handed over to him. An officer proceeding on transfer or on leave will hand over the key personally to the officer relieving him; in the event of no relief being afforded, to the officer who will be in charge of the distillery.

(3) A special entry should be made in the store register maintained at the distillery showing the names of the officers in possession of the keys.

155. Accounting for Locks and Ticket books.—(1) Officers taking over charge of distilleries and warehouses will be held personally responsible for seeing that all locks and ticket books are duly accounted for to them and must report any deficiencies that may be discovered.

(2) All locks and ticket books should be accounted for in the store register maintained in the distillery or warehouse office.

156. Disposal of Tickets.—(1) In the weekly diary Form D.21 prescribed for submission by officers in charge of distilleries

and warehouses, columns have been provided for the entry of the numbers of the tickets put on and taken off in connection with all operations. These columns must be filled up at the time the tickets are put on and taken off; and when a diary is submitted, the tickets taken off since the submission of the last preceding diary must be removed from the book and be sent up with the diary. These tickets should be destroyed by the Commissioner in the quarter following that in which they were received.

(2) For the disposal of tickets tampered with, see S. O. 153.

157. *Change of Locks.*—(1) The locks used for the several parts of the distillery, etc., should be changed at least once every fortnight and at irregular intervals, so that the same lock may not be known to be continuously in use on any particular fastening.

(2) As regards locks on vessels containing spirit in which no operations have taken place for a fortnight, see S. O. 161 (2).

158. *Repair, etc., of Locks.*—Should a lock while on a fastening refuse to be unlocked, it must be removed by filing through the fastening. Any lock, which cannot be locked or unlocked, or which has been tampered with, should be sent to the Commissioner who will make suitable arrangements to get them examined and repaired. On no account are locks to be given out locally for repair. The keys should, of course, accompany the locks.

159. *Inspection of Distilleries and Warehouses.*—(1) On each inspection of a distillery or warehouse, the Inspecting Officer will first take stock and enter the results in the D. 8 Register in red ink. He will then examine the premises and plant, see that the vessels are sound, and that all pipes and cocks are in good condition and call the attention of the distiller or his agent to anything which requires alteration or repair. Should any rivets have been broken since his last visit, he will seal the new ones and if any alterations have been made during that period, he will verify the sanctioned plan or description. He will note whether all rules applying to distilleries and warehouses, such as the efficient painting of pipes, safety of fastenings, etc., have been duly observed.

(2) He will personally check every entry in the registers since his last inspection and verify the D. 11 and the D. 8 (a)

statements for the quarters preceding the date of his inspection and submit them to the Diwan or the Commissioner as the case may be with the notes of his inspection. He will also examine the correspondence registers maintained and see that all business is promptly conducted by the officer.

(3) His inspection should include the check of the store register maintained by the officers.

160. Inspection Reports.—The reports of all inspections should be submitted within seven days after the completion of the inspection. The inspection report should contain such details as are necessary not only to instruct subordinate officers in the discharge of their duties, but to put before the superior officer complete information as to the state of the distillery or warehouse and the conduct and efficiency of the officers and their subordinates.

161. Occasion for gauging and proving Receivers and Vats.—
(1) The gauging and proving of spirits in every vat at least twice every day, once on opening the warehouse and again just before closing it, is unnecessary. The only occasions on which gauge and proof are required and which are not specifically mentioned in other portions of these instructions are—

(i) if anything should at any time have occurred to give rise to a suspicion of fraud in respect of the spirits;

(ii) in a receiver, before spirits are passed into the warehouse;

(iii) in a vat—

(a) after the receipt in a vat previously empty, of spirits from a receiver or another vat,

(b) in blending operations, both before and after blending, and

(c) in reducing operations both before and after the addition of water; in the two latter cases the contents of the vat must be thoroughly mixed before proof;

(iv) in a vat from which issues have been made, at the close of the operations of the day, to check the total obtained by adding up the quantities entered in the permits; in the latter case, proof is not needed.

(2) No vat in which spirit is stored and in which there have been no operations in the interval, shall remain ungauged and unproved for a longer period than a fortnight. Fortnightly gauge and proof of liquor should be taken on the previous day, if the

fourteenth day happens to be a Sunday or other holiday. The difference between the two quantities at proof should be treated as ordinary wastage and shown in column 34 of the D.8 Register. If the difference is so large as to raise a suspicion of the vat having been tampered with in the interval, stock of the liquor in the distillery or warehouse should be taken at once by the officer and the matter reported to the Commissioner who will visit the distillery or warehouse without delay and after due enquiry, will, if necessary, report the matter to the Diwan.

162. *Methods of gauging Casks.*—(1) Casks when issued either under bond or after payment of duty, may be gauged either by actual measurement or by weighment. In cases of issues from distilleries or warehouses to warehouses, depots or shops, the bung diameter of the cask should be given in the permit.

(2) Casks on receipt at a warehouse should be gauged by the bungrod whether issued by measurement or weighment.

163. *Gauging by Weight.*—Where gauging is made by weighment, distillers and warehouse-keepers must provide the necessary platform machines or scales and weights, the correctness of which should be tested frequently by officers in charge and by the Inspecting Officer at the time of his inspections, and the following rules should be observed—

(i) Before any spirits are put into a drum or cask for removal, the officer must ascertain the weight of the drum or cask and enter it along with the mark and number in a register in the prescribed form (D. 23).

(ii) The weights of several drums or casks may be ascertained before any are filled, but should such drums or casks not be filled before the close of the day, the weights must be checked before filling.

(iii) The drum or cask must be filled up at once, and the gross weight and the hydrometer indication of the spirits immediately ascertained and entered in the (D. 23) register so that the capacity of the cask may be calculated. Care must be taken that the temperature of the sample of spirits is that of the spirits in the cask or drum.

(iv) Drums or casks, whether empty or full, must be weighed to the nearest pound, but in the former case, the weights should be allowed to preponderate and in the latter the drum or cask.

(v) The number of gallons contained in the drum or cask will then be ascertained as follows—

Refer to the specific gravity table No. 1 at the end of the book of tables used with Sike's hydrometers, and against the hydrometer indication already ascertained will be found the 'specific gravity' which represents the weight in pounds per gallon of the spirits tested. Then divide the net weight of the spirits (that is, the difference between the weights of the full and empty casks) by the 'specific gravity' and the quotient will be the contents of the drum or cask in gallons and tenths.

164. Mode of proving Spirits.—(1) Before spirits are proved they should be well mixed so that the true average temperature and indication may be obtained. If the temperature of liquor in a receiver be higher than 100° F. the distillery officer should not prove the liquor until the temperature falls to 100° F.

(2) If the casks or other receptacles in which removal is to be made are to be filled from a vat, it will suffice to prove the strength of the spirits in such vat, once for all, before any of the smaller receptacles are filled. But in this case the officer must be careful to see that no addition to the contents of the receptacles or vat is made while the filling of the smaller receptacles is in progress. If such vat is in communication with any other room or part of the distillery or warehouse by a pipe by which liquor can be passed into it, such pipe must, during the operation of filling casks, etc., for issue be securely closed by a valve or stop cock on which a Madras abkari or other lock ordered to be used in distilleries and warehouses has been affixed. Spirits bottled under the rules contained in S. O. 181 need not be proved again at the time of issue, unless there is reason to suspect that the bottles have been tampered with in the interval.

165. Tests for ascertaining Presence of foreign Matter and mode of taking Samples for Analysis.—In cases in which an officer has a suspicion that salt, sugar or any other substance likely to affect the indications of the hydrometer has been dissolved in the spirits he should evaporate a small quantity of spirits in a watch glass, when the presence of solid matter will be easily detected. Vegetable substances, such as sugar, may be distinguished from salt by their being blackened and dissipated by heat after the spirit and water have been driven off. From the ordinary impurities in the water used in the reduction of spirits, no samples will be found which do not leave minute traces of solid matter after evaporation, but these may easily be

distinguished from foreign matter added in such quantities as would affect the strength indicated by the hydrometer. Should the amount or nature of the residue confirm the suspicion, three quart samples of the spirits should be taken and sealed both by the sampling officer and the licensee or his manager; one should be sent to the Commissioner, one should be kept under lock and key of the officer until the result of analysis is known and one should be handed over to the licensee or his manager. Each of the three samples should be marked with the same distinctive mark or number and should be dated and verified by the signature of the sampling officer. The officer must not, in any case, make the licensee aware of his intention to take samples, but he should request the licensee or his manager to be present at the time of taking them, and inform him that the samples are taken for the purpose of examination. No payment will be made for samples so taken. These instructions as to the mode of taking samples apply also to cases in which the Commissioner desires to take samples in order to ascertain whether substances deleterious to health, although not such as to affect the indications of the hydrometer, are present in spirits.

166. Allowance for Error in Strength of Spirits issued.—In proving spirits for issue to wholesale depots, and to arrack shops at the authorised strengths of 35° and 60° underproof it will be sufficient for the officer to satisfy himself that the strength is within 1° under or over the alleged strength. But in proving spirits for issue to foreign liquor shops after being compounded and excised at the tariff rate, the duty must be levied upon the actual hydrometer strength of the spirit before being compounded.

Note.—When liquor is found to be within 1° of issue strength, no further reduction or blending of such liquor with the sole object of bringing the strength to exactly that prescribed is to be permitted by distillery and warehouse officers.

167. Issue of Spirits.—(1) Spirits may be issued from distilleries and warehouses only (i) under bond; or (ii) against advances previously deposited; or (iii) on prior cash payment of the duty leviable. In no case may duty be paid to the officer in charge. Issues under bond and against advances are separately dealt with in S. Os. 178 and 185 respectively.

(2) Issues from distilleries and warehouses shall be allowed to depot-keepers only up to 4 p. m. and to shop-keepers up to 5 p. m. Issues under bond to the distiller's own warehouses shall ordinarily cease at 4 p. m. but if the racking of an issue is,

owing to its magnitude or other exceptional cause, not completed by that hour, the issue may be continued as long as may be necessary, but in no case later than 5-30 p. m. The hours up to which issues will be made shall be clearly notified on a board outside the warehouse.

168. *Kinds of Receptacles.*—Spirits may be issued from distilleries and warehouses in the following receptacles—

- (i) imperial quart or pint bottles;
- (ii) ordinary reputed quart or pint bottles, six or twelve of which, as the case may be, shall be held to equal one gallon;
- (iii) metal drums;
- (iv) casks;
- (v) jars, chatties or other convenient vessels, when supplied direct to shop-keepers.

169. *Issue of Spirits in Bottles.*—When spirits are issued in bottles for transit beyond the limits of the town in which the distillery or warehouse is situated, they should be packed in closed cases, so constructed that the officer can secure them by his seal, on each of which cases shall be legibly cut or branded or marked in oil-paint the description of the contents, the number and size of the bottles contained in the case, and the name or distinctive mark or trade mark of the distillery or warehouse. These provisions do not apply to cases when liquor is issued in one or two bottles on account of the vessels brought being incapable of holding the whole quantity applied for.

170. *Issue of Spirits in Drums.*—The quantity of spirit in drums used for the transport of strong spirits should be ascertained by weighment, whether the spirits are intended for export or for local consumption and the drums should be securely soldered before they are passed out of the warehouse. The temperature of the spirit, indication of the hydrometer, and the gross weight of the drum with its coverings on leaving the distillery or warehouse must be given in the permit. All drums must be filled full. In the absence of any suspicion of fraud, it will be sufficient for officers who examine consignments of spirits in soldered-up drums in transit to do so by weighing them together with the materials in which they are packed. They need not remove the coverings or open the drums and gauge or prove the contents.

171. *Issue of Spirits in Casks.*—(1) As each cask is first brought into use its exact content must be ascertained either by

actual measurement or by weighment with water or spirits at the option of the distiller or warehouse-keeper. At the same time, as this may be useful for reference, though not absolutely accurate or to be relied on for charging duty on spirits the bung diameter should be recorded in a register in the prescribed form (D. 22) all the entries in which shall be dated and initialled by the officer making them.

(2) In the case of distilleries and warehouses where issues are invariably made by weighment, the D. 22 Register is unnecessary. But officers should assure themselves before issuing a cask partially filled that the true capacity of the cask is marked upon it. When partially filled casks are issued, no greater quantity than that actually required should be put into them. The capacity of such a cask may be ascertained either by weighment, or by actual measurement of water into it. In the former case, the cask should be tarred, filled with water and the gross weight ascertained. The net weight divided by ten, the weight in pounds of one gallon of water, will give the capacity.

172. *Marking of Casks.*—(1) On each head of all casks used for the issue of spirits the capacity in gallons, the number of the cask according to the D. 22 or D. 23 Register and the name or other distinctive mark or trade mark of the distillery, etc., should be legibly cut, or branded or marked in oil paint. The capacity of all casks should be ascertained and marked to the nearest tenth of a gallon.

(2) When liquor is issued by measurement, issues of $\frac{3}{4}$ and $\frac{1}{2}$ of a gallon should be marked on the heads of casks as '7 and '2 respectively; but duty will be calculated on $\frac{3}{4}$ and $\frac{1}{2}$ of a gallon respectively.

173. *Regauging of Casks repaired, etc.*—If a cask is recoopered, taken to pieces for repair or for easier return to the distillery or warehouse from a place to which spirits have been transported in it and is then put together again, it will not be necessary to regauge it unless on checking the bung diameter, which should always be done, a difference exceeding 0·2 of an inch should be found. In that case, the old entry relating to the cask should be cancelled and the cask should be gauged, numbered and registered as if an entirely new cask. Care must, of course, be taken that no two casks ever bear the same number. If more convenient, numbers may be assigned to casks in series thus A. to A1,000, B1 to B1,000 and so on instead of from 1 to 10,000 or other higher number.

174. Grogging Operations.—The following instructions which have for their object the prevention of the possibility of weak liquor being obtained from empty casks which have contained liquor should receive the careful attention of all distillers and warehouse-keepers and officers in charge. They apply only to warehouses and to distilleries which supply liquor to warehouses, but not to casks that have contained duty paid liquor—

(1) All casks should be drained as completely as possible.

(2) Before removal from the warehouse they should be 'grogged' with water in the following manner. Into each cask five gallons of water should be put and after being securely bunged down the cask should be well rolled so as to bring the water in contact with the whole of the internal surface. It should then be allowed to lie for at least two hours in one position, should then be again rolled and then placed in such a position for another period of two hours as to expose another portion of the surface to the action of the water. This should be repeated at least three times so that the whole of the surface may have been subjected to the action of water for two hours. The weak liquor so obtained can either be utilised in reduction of strong spirit, or if preferred can be destroyed by being poured out on the ground.

(3) Until the operation is completed the casks should be kept under abkari lock. Where there is insufficient storage room in the warehouse itself, another room must be provided in which they can be stored under abkari lock, but the actual operation of grogging must be performed in the warehouse itself, unless the special room has internal communication with the warehouse.

(4) A note should be made in columns 24 of the D. 31 Register as to when the casks were emptied, when grogged and when and how the weak spirit was disposed of.

(5) Water poured into empty liquor vats to prevent shrinkage of the wood and which becomes alcoholic by abstraction of the spirit absorbed by the wood should either be destroyed in the presence of the officer in charge or, if in a distillery issued for distillation at the option of the distiller, the fact of such destruction or distillation, as the case may be, being noted in the registers. It may also be used to replace water partially or wholly in reduction, the quantity and strength being shown in the remarks column of the D. 8 (a) Register. In all such cases, the vats should be kept locked.

(6) Superior officers on inspection should see that these provisions are being properly carried out and specially report any case in which they have been disregarded.

175. Return of ungrogged Casks.—Warehouse-keepers may return empty casks to distilleries ungrogged under the following conditions—

(1) All empty casks must be kept under abkari lock either in the warehouse itself, or in a place specially set apart for them until they are despatched. They may be broken up into shooks for transit or if returned whole, must be securely bunged down, the bungs being secured as in the case of full casks.

(2) In the latter case the officer in charge will intimate to the officer in charge of the distillery to which the casks are returned, the numbers and marks of the casks, and the receiving officer will state on the letter of advice whether the casks were received with the seals unbroken. Any indications that the bungs have been tampered with should be noted and specially reported by him to the Commissioner.

(3) A note should be made in the verification register against all casks despatched ungrogged, showing whether they were broken up into shooks or returned bunged down.

(4) All ungrogged casks not broken up into shooks, received at a distillery should be kept under abkari lock until they are required for cooper's examination or for refilling.

176. Use of grogged Water.—In reducing operations in which grogged water is used the following procedure is to be followed—

(1) Convert the alcohol present in the grogged water to the strength of the spirit to be reduced, deduct the number of gallons so obtained from the bulk of the grogged water, calculate the quantity of water required by Tables A and B (Major Bedford's Reducing Tables) and add sufficient water to the balance of the grogged water to make up this quantity. The number of proof gallons in the grogged water must be brought to account in the D. 8 Register, the head of the opening being altered as follows—

'Register of spirits received and issued as grogged water.'

Note.—A typical entry showing how the figures should be exhibited in the D. 8 (a) Register will be found in the appendix.

(2) Entry of the receipt of the grogged water should be made in columns 5 to 8 of the D. 8 Register and of the issue in columns 27 to 30. The entries must follow those of the vats in the D. 9 Register, columns 2, 4 and 10 only being used; in the first named column the word 'casks' being entered.

(3) All entries relating to spirit in grogged water must be made in red ink.

177. Sealing of Receptacles.—(1) All receptacles in which spirits are removed from distilleries or warehouses to wholesale depots or under bond shall be sealed by the officer in charge before issuing the permit and a note of the number of seals and an impression of the seal, made upon the permit. It is not necessary that the distiller or warehouse-keeper should attest such entries made by the officer on the permit. The sealing of old well plugged holes in casks is of little practical use, except when they pass through a higher duty zone to a lower duty area. In that case and in the case of issues under bond, none but sound casks free from unnecessary holes must be used. The holes actually in use in all casks must be sealed as usual in all cases. The duty of preparing the casks for sealing to the satisfaction of the officer falls upon the distiller or warehouse-keeper. The officer's duty is simply to do the sealing, but he must see that in the case of new casks, the sealing holes are sufficiently counter-sunk and in the case of casks which have been previously used, that the holes are cleared of the old wax. The wooden bung (or shive) should fit the bung hole so tightly that only one thickness of gunny can be put over it. The holes in either side of the bung hole should be clearly counter-sunk to a depth of at least $\frac{1}{2}$ inch. The wooden shive need not be counter-sunk nor sealed. Thin flat tape should be used. In sealing a little wax should be dropped into the hole, the tape put in position and just sufficient wax added to take an impression of the seal. The tape should then be brought over the shive as tightly as possible and the operation repeated in the other hole. The seals should then be protected with a piece of tin plate securely nailed. The sealing wax to be used should be of quality approved by the Department. Distillery and warehouse officers should refuse to seal any cask which is not prepared to their satisfaction. Only sufficient wax should be used to secure the string and to receive an impression of the seal, care being taken that the wax remains below the level of the bung or stave.

(2) The seal used should be the officer's private seal and in the above cases and in all other cases in which spirits have

to be examined on arrival at the place of destination, a distinct impression thereof should be affixed in the proper place in the letter of advice and also upon the permit. The Commissioner will be careful to require all such officers to be in possession of and to use seals bearing sufficiently intricate devices for their imitation to be difficult. All such seals should be kept in the personal custody of the officers to whom they belong.

(3) In removing the tin plate, the verifying officer should see that the tool employed does not injure the seals.

178. Issues Under Bond.—(1) When a distiller, warehouse-keeper or any other person with the consent of the distiller or warehouse-keeper, desires to remove spirits from a distillery or warehouse under bond he must execute before the Commissioner a general or special bond in the forms appended to the Distillery and Warehouse Rules. The Commissioner will sign the bond on behalf of the Diwan as a party to the instrument and then intimate the fact of the execution of the bond to the officer in charge who will issue the spirits as if duty had been paid, after the entry of the particulars thereof in the prescribed register (D.24).

(2) Separate openings should be allotted in the above register to general and special bonds. If two or more special bonds are executed by the same individual, they should be entered in one and the same opening, not in separate openings. As spirits are removed, the officer in charge will make the necessary entries in columns 5—11 of the register. Columns 12 and 13 will be filled in on receipt of intimation of the arrival of spirits at their destination or of their disposal otherwise. That this may be done without delay in cases of the transport of spirits within the State, the verifying officer should, simultaneously with the despatch of the report of their verification to the Commissioner, inform in Form D.31 (a) the officer in charge of the distillery or warehouse of issue, of the arrival of the consignment. As soon as the entries relating to a consignment are complete, the officer in charge will draw a red line through them. But in the case of a consignment in which excess wastage is discovered, the entries relating to that consignment should not be considered as complete and no credit should be given to the amount of duty covered by that consignment unless and until intimation has been received that the duty on the excess wastage has been paid into a Government Treasury. He will thus be able to see at a glance in the case of a general bond, the quantity of spirits in transit and to restrict issues to the amount covered by the bond.

179. Wastage in Spirits issued Under Bond.—(1) In the case of spirits issued under bond or duty free for Government purposes, the allowance for wastage in transit is as follows—

Under Rule 58 of the Distillery and Warehouse rules, according to the distance the spirits have been transported.

	Maximum allowance per cent.
For a journey of not greater duration than one day	1
For a journey of duration exceeding one day but not exceeding two days	2
For a journey of duration exceeding two but not exceeding five days	3

(2) In calculating the allowance to be made, the day of issue, the time actually occupied in transit and the day of verification of the consignment are to be taken into account.

(3) Similarly in the case of spirits exported by land under bond, or duty free for Government purposes, an allowance will be made up to the maximum amounts shown below—

	per cent.
For a distance not exceeding 100 miles	5
For a distance exceeding 100, but not exceeding 200 miles	7½
For a distance exceeding 200 but not exceeding 1,000 miles	10
For a distance exceeding 1,000 miles	15

180. Mode of Calculation of Wastage where Spirits are transported.—(1) In the case of spirits removed to places within the State, the wastage allowance shall be calculated on the quantity contained in each cask or other receptacle.

(2) When casks containing liquor show, on receipt, sign of injury or of having been tampered with in transit they should be emptied and retained under the joint lock and seal of the consignee and of the verifying officer for personal examination by the Commissioner. The latter will report the results of the examination to the Diwan, and, on his report, the Diwan will deal with any question of excess wastage that may have arisen.

181. Bottling.—Distillers and warehouse-keepers will be allowed to bottle unexcised spirits both for home consumption and for export under the following rules—

(1) Bottling shall be carried on in a separate warehouse previously approved for the purpose by the Commissioner of Excise as affording proper security to the revenue.

(2) If the spirits to be bottled are previously 'compounded' the amount of duty to be levied will be calculated on the quantity of plain spirits used in producing them.

(3) In bottling for home consumption, the use of bottles of any capacity may be allowed, but for export only imperial or reputed quarts or pints shall be used and they shall be packed in cases containing one or more dozen of quarts or two or more dozen of pints. The bottles in each case shall be of uniform size so as to facilitate the levy of duty when they are imported and become chargeable.

(4) When bottling from a cask or vat is commenced the operation should be completed without delay and the whole of the spirits should be bottled off at one time.

(5) Distillers may take samples on payment of duty from each parcel of spirits bottled.

(6) The distillery or warehouse officer or any other officer specially authorised for the purpose shall be present during the whole operation of bottling.

(7) Any deficiency in excess of the prescribed allowance to cover the loss arising in the operation of bottling will be charged with duty at the tariff rate.

(8) Pending removal on payment of duty or under bond, bottled spirits and spirits awaiting bottling shall be kept in the bottling warehouse.

(9) All spirits bottled under these rules shall be treated as 'foreign' spirits for the purpose of calculation of duty.

(10) All vats in bottling warehouses must be gauged under the rules applying to all spirit vessels.

182. Wastage in Bottling.—In the case of unexcised spirits bottled for home consumption or for export an allowance for actual wastage up to two per cent will be made for loss arising in the operation of bottling. If the spirits bottled are compounded spirits, the wastage will only be calculated on the quantity, not on any loss of strength which may occur. For the easier calculation of wastage the spirits in the bottling warehouse should be treated as if in a separate vat or vats and should be allotted a separate page or pages in Form D. 8. No wastage will be allowed on spirits after they have been once bottled.

183. Writing off Duty.—The duty on consignments issued under bond should be written off on proof of the delivery of the

consignment at its destination within the time mentioned in the permit or on proof of payment of excise duty, if the distiller or warehouse-keeper should change his mind and remove the spirit for consumption in such parts of the State for the supply of which monopoly has been granted to the distiller or warehouse-keeper.

184. Procedure where Spirits are not accounted for.—In the case of spirits issued under bond, if proof that the spirits have been dealt with in the manner described in S. O. 183 be not furnished, the distiller or warehouse-keeper shall pay or cause to be paid, on demand, into a Government Treasury, duty at the tariff rate for all or any portion of the spirits, which shall not have been so accounted for, less the prescribed allowance for wastage in transit.

185. Issues against Advances.—The Commissioner may permit the proprietors of distilleries and warehouses to make advance payments on account of excise duty on spirits to be removed from them from time to time and may allow such removals up to the limit of such advance, without separate payment of duty on account of each separate consignment of spirits removed. Separate payment of duty on account of individual depots will be permitted only when there is no balance in the advance account. Under no circumstances shall duty on liquor issued to the contractor's own depots be adjusted simultaneously under Treasury receipts and under the advance account. But shop-keepers and private depot-keepers can have their supply of liquor either on presentation of separate Treasury receipts or against the proprietor's advance account. In the latter case, excise duty on the liquor applied for shall be paid to the proprietor who is bound to accept the payment of duty so tendered. No original advance payment shall be less than Rs. 2,000 and each time an advance is replenished, it must be by a sum which will bring it up to not less than that amount. A register of issues against advances shall be kept by the officers in charge in the prescribed form (D. 27).

186. Adjustment of Duty.—At the end of every month, the Commissioner will calculate the amount adjusted against the advance and take credit for the amount in his demand, collection and balance statement.

187. Account Current of Duty paid in Advance.—Particulars of the adjustment of excise duty paid in advance should be furnished to the Diwan in the prescribed form (D. 28) which should be

sent as enclosure to the monthly demand, collection and balance statement.

188. *Mode of compounding Spirits.*—Distillers, on taking out a compounding license, under rule 10, of the Distillery and Warehouse Rules are permitted to compound spirits, that is, to flavour or colour or to flavour and colour them by the simple mixing of essences and other materials or by adding flavouring ingredients during the process of redistillation. The simple compounding of spirits may only be conducted within the distillery warehouse. The compounding of spirits by re-distillation must be conducted in the same way as the re-distillation of weak or impure spirits for the purpose of producing strong spirits.

189. *Proportion of Essences and colouring Matter.*—(1) No flavouring matter shall be added to country spirit until a sample of it—one fluid ounce—and one quart bottle of the liquor to which it is to be added, have been submitted to the Commissioner for examination. He will inform the distillery officer of the proportions in which it is to be used or if he does not consider it suitable, will refuse to allow it to be used. All samples of flavouring essences and of liquor should be sent by distillery officers under their own seal. All essences that have been passed by the Commissioner should be kept in the custody of the officer in charge of the distillery and any, the use of which has been forbidden, must be at once returned to the distiller.

(2) The proportion of colouring matter is not controlled, but the liquor must be coloured to resemble the foreign liquor, the name of which it bears. No colouring matter need be added to compounded gin.

190. *Storage of Compounded Spirits.*—Compounded spirits, if stored, must be kept in a separate vat or vats in the warehouse and must be entered separately in Form D. 8. In cases, however, in which the demand is small and intermittent, distillers will be permitted to add essence or colouring matter to country spirit for issue as 'Foreign liquor' in the casks or other receptacles in which it is to be issued.

191. *Obscuration.*—As the strength of spirits is 'obscured' in the process of compounding, that is, the apparent strength by the hydrometer will be found to be less after, than before, the addition of the colouring or flavouring matters used in the compounding process, the original strength only of the spirits

should be entered in the strength columns of Form D. 8, and duty should be charged accordingly. This order applies only to cases of simple compounding. Compounding by redistillation is not likely to obscure the strength of spirits.

192. *Duty leviable on Compounded Spirits.*—All compounded spirits shall be treated as 'foreign' spirits for the purpose of the calculation of duty. In all other respects, *e. g.* as regards wastage, spirits compounded by redistillation will not be distinguished from any other spirits in the warehouse.

193. *Examinations of Consignments sent Under Bona.*—In the case of consignments of spirits on which duty has not been paid the letter of advice will be addressed to the officer in charge of the distillery or warehouse to which the spirits are consigned. The issuing officer will simultaneously, with the despatch of the letter of advice, notify by Anchal card to the Inspector of the Circle the issue of liquor intimating the date of issue, number of permit, number of casks consigned and the total quantities of different strengths in the consignment. Immediately on the arrival of the spirits accompanied by the proper permit, the verifying officer will proceed carefully to gauge and prove the contents of every cask. He will endorse the results of his gauge and proof on the back of the letter of advice and at once forward the same to the Commissioner and sign the certificate printed on the reverse of the permit. He will also report to the Inspector of the Circle, in Anchal card the date of arrival of the consignment, number of permit, number of casks received and the total proof gallons actually found by him.

194. *Mode of exhibiting unexcised Spirits in Accounts.*—Casks containing spirits issued under bond will be gauged on receipt by the bungrod and both the gauging and the proving must be done jointly by the verifying officer and the consignee or his authorised agent. The net quantity received will be taken into account, the transit wastage being shown in column 19 of the verification register.

- 195. *The Denaturation of Spirits—Definition of 'Denatured Spirits'.*—'Denatured spirits' are spirits which have been rendered effectually unfit for human consumption by the admixture of light caoutchoucine and crude pyridine bases or in special cases of wood naphtha or other denaturants sanctioned by the Commissioner. The rules regarding the preparation, possession and sale of denatured spirits are contained in the Diwan's Notification No. 49, dated 14th Makaram 1106.

196. *Duty leviable on Denatured Spirits.*—Denatured spirits, both imported from British India and locally made, are free from excise duty.

197. *Custody, etc., of Denaturants.*—All materials intended for use in the denaturation of spirits must be delivered by the distiller, immediately on their arrival at the distillery, into the charge of the distillery officer who will take a sample from each separate receptacle thereof and send it to the Commissioner for getting the same tested at the Board's Laboratory, Madras, the bulk of the materials being secured under abkari lock in a separate room to be provided for by the distiller. No portion of such bulk shall be used for the purpose of denaturation or be transferred to the warehouse until the receipt of the Commissioner's order in the matter. On receipt thereof, if it be to the effect that the materials are not suitable for use in denaturation, the officer shall deliver the same to the distiller, who shall be bound forthwith to remove them from the premises and not bring them back again. If, however, the order is to the effect that the materials are suitable for use in denaturation the officer will enter the same in Form D.33. Stock of these materials should be taken once in each year by the distillery officer at the time most convenient to the distiller and once in two years by the Commissioner.

198. *Mode of showing Fractions of gallons and Degrees of Strengths.*—All fractions of gallons are to be shown to the nearest first point of decimals. To ensure uniformity the system of increasing the first figure of decimals by one, when the second is 5 or more should be adopted in all proof conversions. The strengths will be those found in the hydrometer tables.

199. *Duty on Samples required by Distillers, etc.*—Duty at the tariff rate must be paid on all samples required by distillers or warehouse-keepers for trade purposes. If required for analysis under the orders of the Commissioner they will be issued duty free. An application in Form D. 14 must be made in writing to the officer in charge, who should note thereon the quantity and strength of the spirits taken. He should also note the fact of a sample being taken in his weekly diary, and should intimate it to the Commissioner through the daily extract from the register of permits. Duty on samples may be levied monthly.

200. *Destruction of inferior Materials used in Distilling.*—When an officer is of opinion that any materials used in distilling are not of good quality or are noxious to health, he should at once submit samples to the Commissioner and report for

orders. Should the destruction of the materials be ordered, they should be retained until the next visit of the Commissioner who will personally supervise their destruction.

201. Hours of Attendance at Distilleries and Warehouses.—(1) The hours of attendance of officers in charge of distilleries under the charge of a single officer, and of officers in charge of warehouses should be prescribed by the Commissioner with reference to the amount of work to be performed and to any other duties which may be assigned to them. The convenience of distillers and warehouse-keepers should, as far as possible, be consulted in the matter. During the period of the working hours so prescribed, the officer must not absent himself from the premises of the distillery or warehouse if there is any likelihood that his services may be required. All operations in the receiver room or the warehouse in such distilleries should be brought to a close before 6 p. m., but stills may be charged after that hour if necessary.

(2) When a distillery is not at work on Sunday, a patrol should be made occasionally on that day by the officer in charge. Two night patrols at irregular hours between 22 and 6 hours should be made in each week both in distilleries in charge of a single officer and in warehouses.

(3) Where a distillery is coursed, that is, under the charge of two or more officers, the Commissioner will fix the hours of attendance of each officer arranging it, so that no officer is on the same course on two consecutive weeks. In these distilleries operations in any part of the distillery may be conducted at any hour of the day or night and the officer on night duty must attend on due notice being given by the distiller.

(4) In such distilleries, the officer on night duty must make one patrol between the hours of mid-night and 6 a. m. whether distillation is or is not proceeding; with a double patrol once in each week if distillation is proceeding. The patrol must be made at irregular intervals so that the check exercised may be efficient. On Sundays when stills are silent one patrol during the whole course will suffice; but when they are at work two must be made, the second between mid-night on Sunday and the end of the course.

(5) All patrols should be entered by the officer in his D. 21 Register.

202. Minimum Stock of Liquor.—The Commissioner will prescribe the minimum stock of liquor and materials to be

maintained in each distillery and warehouse. When the total proof quantity runs below the minimum prescribed, an immediate report should be made to the Commissioner showing the actual quantity in stock. Warehouse officers should inform the Commissioner of the quantity of liquor, if any, received, but not yet brought into stock or for which advices have been received, with the probable date of its receipt. Distillery officers similarly should state the quantity of liquor in receivers at the time of their report.

203. *Search of Persons leaving Distilleries or Warehouses.*—Under rule 29 of the Distillery and Warehouse Rules all persons quitting the premises of the distillery or warehouse are liable to be searched. Officers in charge must, however, understand that these powers must be used with discretion. No respectable person should be subjected to search except on very good grounds for suspicion. Instances brought to notice of any abuse of these powers will be most severely dealt with. All cases of search of persons other than the menial servants of distillers or warehouse-keepers employed in the issue, etc., of spirits should be entered in the diary, with a statement of the officer's reasons for his action.

204. *Over-writings and Erasures in the Accounts.*—(1) Over-writings, alteration of figures and erasures in the books at distilleries or warehouses are strictly forbidden. If an error is made, a thin line should be drawn through the incorrect figure or figures, the correct figure or figures written above and the correction initialled by the officer making it.

(2) Errors which are merely clerical or arithmetical need not be reported to the Diwan, unless they are so numerous or important as to point to consistent carelessness on the part of the officer concerned.

(3) All calculations must be worked out independently by the officer and the distiller or warehouse-keeper and invariably checked and compared before they are entered in the official registers.

205. The following is a complete list of the forms prescribed for use in distilleries and warehouses, and in connection with issues of spirits therefrom—

- D. 1 Distillery license.
- D. 1(a) Warehouse license.
- D. 2 Gauging tables of wash-backs.

- D. 2 (a) Gauging tables of ^{receivers.} _____
vats.
- D. 3 Distiller's account of materials used.
- D. 3 (a) Distiller's declaration of wash made.
- D. 3 (b) Statement of wash made.
- D. 4 Distiller's account of receiver room transactions.
- D. 5 Distiller's account of warehouse transactions.
- D. 6 Note book of gauges of wash.
- D. 6 (a) Note book of gauges and proofs.
- D. 7 Register of manufacturing operations.
- D. 8 Register of warehouse operations.
- D. 8 (a) Statement of blending and reducing operations.
- D. 9 Spirit compilation register.
- D. 9 (a) Extract from compilation register.
- D. 10 Monthly compilation register.
- D. 11 Stock-taking statement.
- D. 11 (a) Register of stock-taking statements.
- D. 12 Chalan for payment of duty.
- D. 13 Treasury receipt.
- D. 14 Application for issue of permits.
- D. 15 Permit for issue of spirits whose verification is necessary.
- D. 16 Permit for issue of spirits whose verification is not necessary.
- D. 17 Register of permits issued.
- D. 17 (a) Extract from the register of permits.
- D. 18 Register of issues of country spirits.
- D. 18 (a) Extract from the register of issues.
- D. 19 Register of issues of foreign, etc., spirits.
- D. 19 (a) Extract from the D. 19 register.
- D. 20 Comparative statement of consumption of country spirits.
- D. 21 Diary of ^{distillery} _____ ^{warehouse} officers.
- D. 21 (a) Weekly extract of officer's diary.
- D. 22 Register of casks.
- D. 23 Register of issue of spirits by weighment.
- D. 24 Register of bonds.

- D. 25 Register of spirits issued on Public service.
- D. 26 Verification certificate for same.
- D. 27 Register of issues on advance account.
- D. 28 Account current of advance account.
- D. 29 Register of persons employed.
- D. 30 Servant's pass.
- D. 31 Register of verification of liquor received.
- D. 31 (a) Extract from the register of verification of liquor received.
- D. 31 (b) Instructions for finding the ullage or actual quantity of liquor in lying casks full or partially full.
- D. 32 Memorandum of overtime fees.
- D. 33 Register of denaturing operations.
- D. 34 Hypothecation deed.

The forms are on no account to be altered, neither should any deviation from the instructions for their up-keep be permitted without the special sanction of the Diwan.

206. Corrections in Accounts.—(1) Corrections, if necessary, are to be made by drawing a thin red ink line through the incorrect entry and entering the correct figures, etc., above the line. All corrections must be initialled and dated by the officer by whom they are made and in the case of registers D. 7, D. 8 and D. 9 must be initialled also by the distiller or his authorised agent, on the written application of the officer.

(2) Over-writings and erasures are absolutely forbidden, and, if found on inspection of the registers, will be severely dealt with.

(3) Distillers and warehouse-keepers or their authorised agents should be allowed free access to registers D. 7, D. 8 and D. 9 and should bring to notice and appeal in writing at once against any entries therein to which they may object. But as all gauges, proofs and calculations should be made by the officer and the distiller, etc., conjointly as they arise, any such appeal should clearly show in what way the entry to which exception is taken differs from that made in the distiller's own books. The appeal should be submitted through the officer in charge who will forward it with his remarks or explanation as the case may be, to the Commissioner who, after consideration and, if necessary, personal enquiry, will submit it to the Diwan with his conclusions.

207. Forms D. 1 and D. 1 (a).—These are the licenses which will be issued annually to distillers and warehouse-keepers respectively. The conditions are subject to revision.

208. Forms D. 2 and D. 2 (a).—(1) These will be issued as blank books, the necessary tabulations being entered by the officer in accordance with the instructions given in Form D. 33 of the Madras Distillery Manual. The former register is to be maintained for wash backs, the latter for both receivers and vats. If, however, the number of vessels renders it necessary or if it be found more convenient, separate D. 2 (a) registers may be maintained for receivers and for vats.

(2) The index in front of the registers should be kept up-to-date so that the number of vessels, which require regauging, can be seen at a glance.

(3) When a vessel is re-tabulated, the word 'cancelled' should be written across the entries of the old tables together with the words 'See page.....' and the necessary alteration should be made in the proper column in the index.

209. Forms D. 3, D. 3 (a), D. 4 and D. 5—Accounts to be kept by Distillers.—These forms are prescribed under rule 31 of the Distillery and Warehouse Rules. They should be carefully maintained and balanced and signed daily by the distillers or their authorised agents. Distillers will provide their own forms which must be in accordance with the prescribed form. The officer in charge should compare these forms with his own accounts not less than once a week and should at once draw the attention of the distiller or his authorised agent to any discrepancies.

210. D. 3.—Under condition 6 of the distillery license, distillers are required to maintain a sufficient stock of materials. Any failure must be reported by the officer in charge to the Commissioner who will obtain the explanation of the distiller and take necessary action.

211. D. 3 (a).—All wash placed in a wash back or in a group of wash pots for fermentation must be brought into the D. 3 (a) Register by the distiller who must also declare its true original gravity. It is incumbent on the distillers to show in the D. 3 (a) not only the correct number of gallons in each back or group but also the true gravity before fermentation commences. Whenever the declared gauge or gravity differs from that of the sample tested by the distillery officer, the higher should be taken for the purposes of the D. 3 (b) Register.

212. D. 4.—This register provides for the issue of weak and impure spirit from the receiver room for redistillation. After a pot-still is charged with weak or impure spirits, the officer must lock the manhole and the cock on the charging pipe with an abkarī lock. If the still is a continuous still he must see the weak or impure spirit mixed with the wash in the jack pit in which the pump works.

213. D. 5.—Columns 3, 4 and 5 of D. 5 should show the actual bulk, strength and proof quantity found in vats in which there have been transactions during the day plus the balance of the previous day in vats which have not been disturbed.

214. Statement of Wash made and Spirit made therefrom—
Form D. 3 (b).—(1) Officers in charge of distilleries must maintain a statement of wash made and spirit obtained therefrom in this form. To ensure the correct maintenance of this register, distillers must dissolve the saccharine materials used by them when they set up the wash and declare in Form D. 3 (a) the kind and quantity of material used, the actual saccharometric gravity, corrected for temperature, before fermentation commenced and the total quantity of wash made.

(2) When weak spirits are distilled together with wash, the proof quantity sent to the still must be deducted from the total proof quantity out-turned before calculating the percentage of out-turn and of the attenuation of wash.

215. Addition of fermented Wash to Wash freshly set up.—(1) The addition of wash under fermentation to wash freshly set up will be permitted under the following conditions—

(i) that the quantity of wash removed from any wash back shall not exceed 100 gallons;

(ii) that before removal notice in writing shall be given to the officer in charge specifying—

- (a) the quantity to be removed,
- (b) the wash back from which to be removed,
- (c) the wash back to which to be added, and
- (d) the hour of removal.

(2) At the time specified in the notice, the officer in charge will attend the operation. He will gauge both wash backs to be affected and amend in red ink the figures in column 4 of the D. 3 (b) statement against the wash back or backs from which the wash has been taken and if the wash back to which it has been added has already been gauged also the figures against this back

noting in column 24 of the statement the words 'Wash transferred from Wash Back No. . . . to Wash Back No. . . .'

(3) The addition of fresh wash to replace that already removed is opposed to the principle on which the control of wash is based and cannot be permitted.

(4) The monthly D. 3 (b) statement submitted to the Commissioner should contain the record of these remarks.

216. Instructions for filling up D. 3 (b)—The instructions for filling up D. 3 (b) are—

(1) Distillery officers are enjoined to exercise great care in filling up the form.

(2) Tables for correction of temperature to be used with the saccharometers will be found in the appendix. The corrected gravity should be shown in whole numbers in both the D. 3 (a) and D. 3 (b).

(3) Where wash is made and fermented in a number of casks or chatties, the officer should test the gravity of a fair percentage, say, 10 per cent, or 5 per cent, where the number set up at one time is very large, of each lot set up; add the results together and divide the sum by the number of samples tested to obtain the average gravity for insertion in columns 6 to 10, the number of vessels set up and percentage tested being shown in column 24. It is hardly necessary to point out that the vessel first sampled should be sampled throughout.

Where distillers use spent wash in the preparation of new wash, the quantity and gravity used must be deducted throughout from the readings for the new wash or the results will be entirely delusive. This is necessary, because, spent wash, if really what its name indicates, possesses no saccharine matter capable of further fermentation or spirit production. The number of gallons of spent wash and the gravity thereof should be shown in red ink in column 24.

(4) Officers should ensure the thorough mixing of molasses or the complete solution of sugar in the wash before taking the initial, which should also be the highest gravity. If this is not done, then the whole of the results will be vitiated.

By sugar in this form is meant any solid form of saccharine, such as jaggery, cane-sugar, etc.

(5) Whenever the out-turn of spirit is consistently low, and there is no apparent cause why it should be so, officers should

take samples of the spent wash as it leaves the still and forward them to the Commissioner to arrange for their examination.

(6) A copy of the statement showing the wash actually sent to still during each month is to be sent to the Commissioner before the 10th of the succeeding month. Any wash remaining in hand will be dealt with in the following month's statement. The distiller's declarations of wash (Form D. 3 (a)) should be filed by the officer and attached to the wash statement sent to the Commissioner only those dealing with wash actually distilled being sent with the month's return.

(7) It is expected that distillery officers will do their best to make the use of this form a success. Where exceptional treatment is required, officers will use their discretion so as to make it meet the requirements of the case as nearly as possible. In any case of doubt as to the course to pursue, they should refer the matter, with a full and explicit statement, to the Commissioner of Excise.

217. Form D. 6.—This register will stand to the D. 3 (b) register in the same relation as the D. 6 (a) stands to the D. 7 and D. 8 Registers. All dips and gravities must be entered in this register as they are taken and the results transferred to the D. 3 (b) Register. Where there are two or more officers at a distillery, each officer must initial each entry he makes.

218. Note-book of Gauges and Proofs—Form D. 6 (a).—(1) This note-book is intended to obviate the use of loose scraps of paper for the record of the gauges and proofs made by the officer in charge in the course of his duties, and should be habitually carried by him on his person. It will facilitate the verification at any time of the quantities and strengths of spirits that may have been recorded by the officer in the several accounts. The date should be written across the page, and whenever any gauges or proofs are taken the particulars relating thereto should be at once recorded in consecutive order. All spirits must be personally gauged and proved by the officer before any entries respecting them are made in this or in any other account or register. Where liquor is kept under special permission in casks, the bung diameter of the cask and the wet inches should be shown in fractional form in column 2 instead of the dip. But in verifying casks, on receipt, these particulars should be entered in the proper columns in the D. 31 and not in the D. 6 (a) Register. All corrections in this register should be scrutinised and, if the officer's explanation for them appears unsatisfactory, should be reported. As the entries in this book form the basis of all

account, all officers are warned that the discovery of corrections in it will entail severe punishment if, on enquiry, no satisfactory explanation for them can be given.

(2) Where an officer makes a wrong entry in any of the columns except the last and discovers it before he completes the entry, he should alter the slope of the next figures to be entered thus.—

'20' or if there is sufficient room write the words 'read column 20'. By either method it will be shown that the alteration was not made subsequently to the entry being completed.

(3) Where two or more officers make entries in the same D. 6 (a) Register, each entry must be initialled by the officer making it.

219. Register of manufacturing Operations—Form D. 7.—This register will be posted by the officer from time to time during the day, when the stills are started, when he removes spirits to the warehouse, and when he issues spirits for redistillation. The receiver room should be opened and spirits passed into the warehouse in the morning so that any blending or reducing operations may be completed before the time when issues are generally made or at such other hour as may best suit the convenience of the distiller. When once the receivers have been gauged and proved they must be completely emptied, either by sending the spirits to the warehouse or to the stills for redistillation, before any more spirits can be passed into them. When owing to want of room either in the warehouse or in the stills, spirits in receivers due to be gauged and proved, that is, at the end of three days, cannot be removed, and no other spirits are passed into them before removal, the original proof quantity must be brought into the D. 8 and any difference found later, on transfer to vats, must be treated as ordinary wastage. When, however, further spirits are passed into them before removal the actual quantity found before removal must be brought into the D. 8 and any difference found on gauging and proving the vat or vats into which the spirits have been passed must be shown as wastage.

220. Register of Warehouse Operations and Compilation Register—Forms D. 8 and D. 9.—These forms will be maintained in distilleries and warehouses. The spirits stored in and issued from each vat in the warehouse will be separately entered in Form D. 8, a separate opening or openings being assigned to

each vat. When the record of the transactions of any vat has reached the end of an opening, the entries must be carried forward to a fresh opening in the usual manner. Whenever a vat is completely emptied, the word 'empty' should be written across columns 2, 3 and 4. The particulars of all spirits removed from the receiver room or spirits store, as the case may be, or from a distillery or warehouse to the warehouse should be shown in columns 5—8. In columns 9—12 spirits received from other vats in the warehouse should alone be shown, any difference between the quantity transferred and that received being entered in column 34. When spirits are received in casks the figures in columns 14 and 18 of the D. 31 Register should be brought into columns 6 and 8 of the D. 8 Register, the word 'casks' being written across column 7 and any difference found between the figures in column 8 or columns 4 plus 8 when liquor is already in the vat and those entered in column 15 on gauging and proving the vat should be entered in column 34. The wastage ascertained subsequent to the taking into account of the spirit received in casks should be treated as ordinary wastage and entered in red ink in the D. 8 Register against the blending entry. This wastage should be deducted from the total wastage arising in the blending operation and the net wastage transferred to the D. 8 (a) Register. In receipting liquor in casks re-verified at the time of vatting as per provisions of S. O. 248, the results of re-verification should be interlined in red ink in the appropriate columns of D. 8 Register under the figures of first verification and the wastage, if any, found on re-verification entered in column 34 of the register. The entries in red ink are to be taken for recording blending operations in the D. 8 (a) Register and for calculating blending wastages found on subsequent gauging and proving the vat. Register D. 8 should, if possible, be posted up before closing the warehouse, etc., but in default must be posted up immediately the warehouse is opened on the working day following that in which the transactions occurred, the total issues being taken from register D. 17. No columns are provided for the balance in hand at the end of each day because, in the absence of fraud or accident, that must necessarily be the same as the 'In hand' of the following morning. Should there be any signs of tampering or of heavy leakage on opening the warehouse, the vats concerned must be gauged and proved immediately, the wastage determined and carried into column 34. If the results point to excessive wastage, a special report should be submitted to the Commissioner without delay. Any wastage which may take place in making the issues for the day which will be ascertained by deducting the quantity 'In hand' (column 4)

on the following morning from the 'Total in hand and received' (column 15) less the 'Total issues' (column 33) of the day should be included in column 34. At the end of every account week, a total should be struck of the entries in the proof strength columns of D. 8 relating to each vat and should be transferred to Form D. 9. A weekly total should then be made for all the vats, and an extract (D. 9(a)) in the same form should be sent to the Commissioner on the 1st, 8th, 16th and 23rd of each month. The corresponding weekly total of the previous year should be entered in red ink under the total 'Up to the week' in the D. 9 Register.

221. Register of Blending and Reducing Operations—Form D.8(a).—This is a register to be maintained by the officer in charge for recording particulars of blending and reducing operations.

222—A. Wastage in Reducing and Blending and in Operations in general.—(1) The reading of the dipping rod to the nearest wet tenth only tends to show in a large number of cases a smaller quantity in a vat than is really contained therein. This, in the case of large vats, may amount to 3 bulk gallons. Further the method of gauging by frustra tends to show either a larger or a smaller quantity than the actual, and this depends upon whether the dip cuts below or above the middle line. Increase of temperature increases and decrease of temperature decreases the bulk of a liquid. When spirits of widely varying strengths are mixed together, the resultant quantity will be less than the arithmetical total of the separate quantities blended. The addition of water to spirits results in a contraction, the amount of which depends upon the strength of the spirit reduced. All these causes operate, either separately or together, to create an apparent wastage in bulk but will affect the proof equivalent only to the extent represented by the bulk wastage; they have no effect upon the strength. But as all wastages are shown in proof, the result of nearly every operation will be that some figure either an excess or a wastage will have to be carried into column 34 of D.8 Register to enable a correct arithmetical balance between columns 15 and 33 to be obtained.

(2) With the revised spirit tables and the blending and reducing tables of Major Bedford, the original proof quantity will be obtained in all blending and reducing operations and the only causes which can operate to produce excesses or wastages are those pointed out in this paragraph. No allowances are therefore prescribed for losses in blending and reducing operations but the

magnitude of such losses will be regarded as a criterion of the care with which the operations have been performed.

(3) There is no objection to the use of issue vats in distilleries and warehouses as store vats in order to avoid transfers from vat to vat. But where they are so used no greater quantity of strong spirit should be passed into them than will enable the whole to be broken down to issuable strength.

(4) In calculating the quantity of water to be added in reducing operations, the calculations must always be made at the nominal strength of issue, *viz.*; 35° and 60° U. P.

(5) The following procedure should be adopted when weak liquor is brought under cover of a proper permit from a depot or shop to a distillery or warehouse to be fortified. The quantity of strong liquor required to bring the weak liquor to issue strength should alone be entered in the accounts. Prepayment of duty and cost price on the strong spirit used in fortifying weak liquor is compulsory. Fortification of weak liquor cannot be permitted in advance of recovery of the amount due. The permit should show both the quantity of strong spirit used and the total quantity covered by the permit and should contain a note explaining the circumstances under which it was issued. The officer will submit a report of the operation to the Commissioner. If, however, the quantity and strength of the liquor found on verification differ appreciably from those noted on the permit, the officer should report the fact to the Commissioner for orders.

B. *Instructions for filling up Register D. 8 (a).*—(1) Officers in charge should exercise great care in filling up this form.

(2) By 'blending' the mixing of spirits with other spirits, and by 'reducing', the mixing of water with spirits are to be understood.

When spirits are 'blended' and then 'reduced', the operation must not be considered as one. In the case of all blending and reducing operations the officers must see that the spirits are thoroughly mixed, and after sufficient time has elapsed (*vide infra*) gauge and prove them, any wastage being entered in columns 18 and 20.

All spirit taking part in a blending operation is to be shown in columns 1 to 9 a separate line being used for each portion—that already in the vat, if any, as well as those transferred to it. A total should then be struck of the quantities in columns 8 and

9 in the line next following and the remainder of the form should be filled up in the same line against these totals.

Gauging and proving of spirits after either blending or reduction should generally be performed the day following the operation unless it be a holiday. But when strong O. P. liquor is reduced to issuable strengths, 48 hours should, wherever practicable, be allowed to elapse before the gauge and proof are taken. In cases of emergency the above rule may be relapsed but gauge and proof shall, in no case, be taken until after the lapse of two hours.

(3) To ensure uniformity in the use of the testing instruments, both the thermometer and the hydrometer should be in the liquor when the readings are taken. When the mercury comes to rest between two divisions of the thermometer, the higher one is to be taken. The division of the stem of the hydrometer immediately beneath the surface of the liquor is invariably to be taken.

(4) Each entry is to be made as the operations occur, the results being worked out without delay, so that should any discrepancy of note arise, steps may at once be taken to verify the figures.

Any alteration which it may be necessary to make must be made under the initials of the officer with date.

(5) Should any wastage exceeding one per cent on the proof gallons of spirit used in any blending or reducing operation occur, an explanation must be noted in column 22 and initialled by the officer.

(6) A copy of each quarter's operations is to be made on this form, checked and signed by the officer in charge and sent together with the stock account D. 11 to the Commissioner.

(7) All shrinkages resulting in the reduction or blending of spirits should be shown in columns 18 and 20 of Form D. 8 (a) and the proof quantity in column 16 of the D. 11 statement.

(8) In coursed distilleries, the initials of every officer should be placed in column 23 against each operation or part of an operation performed by him.

223. *Compilation Register of Manufacture, etc., of Spirits—Form D. 10.*—This form will be posted up in the Commissioner's Office on receipt of D. 9(a) from the distillery or warehouse. On receipt of the fourth week's figures, a monthly total of the transactions therein must be struck.

224. Quarterly Stock-taking.—(1) The officer in charge of a distillery or warehouse will take stock of all spirits on the last day of Thulam, Makaram, Medam and Karkadagam in each year or on the previous day if the last day be a Sunday or other holiday. But if the operations on the last day of the quarter are so heavy that there is no time to take stock after their completion, then the stock shall be taken immediately on opening the distillery or warehouse and before any operations commence on the morning of the first day of the next quarter. He will then carefully check with the help of D. 6(a) the wastages in column 34 of D. 8 and report the results in Forms D. 8(a) and D. 11 to the Commissioner, who, on his next visit to the distillery or warehouse, will check the stock-taking statements with the D. 8. In carrying out this duty the Commissioner must require full explanation of all shrinkages not reasonably accounted for by wastage in the blending of spirits of different strengths, in reductions or by waste in issue. The officer will enter the results of stock-taking in words in his own hand-writing and under his signature separately in the pages then in use in Forms D. 8 and D. 9, immediately after the last entry and will carry forward the bulk, strength and the proof figures arrived at by him to fresh pages in the D. 8 Register.

(2) Liquor in casks, if already verified, should be taken into stock, but not otherwise.

225. Form D. 11—Stock-taking Statement.—The result of stock-taking should be submitted by the Commissioner to the Diwan's Office in Form D. 11 accompanied by Form D. 8 (a) both duly checked and verified with the D. 8 Register. The Diwan will review the results and pass such orders as may be found necessary.

226. Form D 11 (a)—Register of quarterly Stock-taking (in proof gallons), etc.—This register will be maintained in all distilleries and warehouses, in the Commissioner's Office and in the Diwan's Office. No entries will be made in the registers maintained by officers and the Commissioner until the Diwan's review has been received.

227. Wastage discovered at quarterly Stock-taking.—(1) In the case of wastage discovered at the quarterly stock-taking, the allowance under rule 32 of the Distillery and Warehouse Rules is 1½ per cent and should be calculated on the actual balance in hand on date of last stock-taking *plus* the quantity since manufactured and received, excluding issues for redistillation.

Any wastage that may be found to result from reducing and blending operations should be shown separately in column 16 of the D. 11 statement and the percentage calculated only on the net wastage.

(2) A wastage of $\frac{1}{2}$ per cent will be allowed on all spirits issued for rectification.

(3) Transfers of spirit between vat and vat are not to be taken into account in calculating wastage.

228. Stock-taking by Superior Officers.—When stock is taken by superior officers the quantity found in each vat need not be written in words in the D. 8 Register, but it should be entered in red ink in column 15, any excess or wastage being shown in column 34 and the initials of the officer being entered in column 35. The total book balance at the time of stock-taking, the quantity actually found and the wastage ascertained should be reported in the notes of inspection. Any serious discrepancy between the quantity shown in any vat and that actually found should be enquired into and the explanation of the officer responsible should be obtained and submitted with the report.

229. Special Stock-taking.—(1) If the outstanding wastage other than special wastage should, at any time, amount to a quantity the duty on which under rule 32 of the Distillery and Warehouse Rules is equal to more than half the sum for which the licensee has given security, the fact should be immediately reported to the Commissioner who will at once take stock and report the results to the Diwan without delay. On receipt of the Diwan's orders, the Commissioner will at once inform the licensee of their purport in writing and will, if so ordered, call upon him to pay duty on the excess wastage into a State Treasury without delay.

(2) Special wastage for the purpose of this paragraph may be considered as wastage due to some unforeseen cause such as the sudden breaking of a hoop, etc., which should at once be reported by the officer to the Commissioner who will, after personal enquiry, submit a full report on the matter to the Diwan. On this report the Diwan will pass orders dealing with the wastage.

230. Chalan for payment of Duty—Form D. 12.—(1) Any person who wishes to remove spirits from a distillery or warehouse on payment of duty in cash may either himself pay the duty into any State Treasury or may pay the duty to the distiller or warehouse-keeper, if the latter has deposited an advance.

under S. O. 246. In the former case, the payment must be accompanied by a chalan in Form D. 12 to be procured from the Treasury Officer. A separate Form D. 12 should be presented for each payment of duty on account of each depot or shop. In the latter case, the duty will be charged off by the officer in charge under S. O. 246.

(2) The cost price of spirits purchased should be collected by the distiller or warehouse-keeper.

231. Treasury receipt and Letters of Advice.—(1) On the receipt of duty accompanied by a chalan in Form D. 12 the Treasury Officer will grant a separate receipt in Form D. 13 (a) for duty paid on account of each shop or depot simultaneously despatching the attached letters of advice, marked B and C to the officer in charge of the distillery, etc., from which the spirits are to be removed and to the Commissioner respectively.

(2) Printed forms should always be used and neither telegraphic nor manuscript advices are permitted.

232. Application for issue of Permit—Form D. 14.—In all cases, distillers and warehouse-keepers must apply in this form to the officer in charge for the issue of permits for the transport of spirits. Any number of applications for the issue of permits may be included in one Form D. 14. Applications not received by the officer before 3 p. m. will not be complied with until the following day.

233. Procedure on receipt of Application.—On receipt of a requisition for a permit, the officer in charge will first verify the calculations of the amount of duty contained therein, comparing the figures with the letter of advice B, received from the Treasury Officer, or with his bond register or his register of advances, as the case may be, and with the receipt granted by the Treasury Officer which the depot or shop-keeper should see is correct in every detail before presentation. Having ascertained that all documents are in regular order, he will then gauge and prove the spirits in accordance with the instructions contained in S. Os. 162—167, and will grant permit in one or other of the prescribed forms, as suitable. Separate instructions as to the receptacles in which spirits may be issued are given in S. Os. 168—171.

Note.—If the letter of advice should have failed to reach the officer in charge, the production of the Treasury Officer's receipt will be sufficient warrant to him for the issue of permit, provided he sees no reason to doubt the genuineness of the receipt.

234. Forms of Permits.—(1) To enable officers to issue advices two forms of permits and accompanying documents are provided as under—

Form D. 15.—Permit for issue of spirits where verification is necessary comprising—

- (a) permit,
- (b) letter of advice to the examining officer, and
- (c) counterfoil.

Form D. 16.—Permit for issue of spirits where verification is not necessary, comprising—

- (a) permit,
- (b) letter of advice to the Range Sub-Inspector, and
- (c) counterfoil.

(2) The letter of advice is sent independently to verifying officers to assist in detecting any tampering with the consignment during transit. Duplicate letters of advice issued on report of the loss of originals should therefore be addressed and sent by British post or by Anchal direct to the officer to whom the original was sent.

(3) In cases of loss of permits the consignments should be detained unopened until duplicate permits are obtained. If, however, the consignments are required urgently before the duplicate permits can be received, the receiving or verifying officer should send a reply-paid telegram to the officer who issued the permit asking for details of the permit and the consignment should be verified or treated as illicit according to the reply of the latter officer. The cost of the reply-paid telegram should be borne by or recovered from the consignees concerned. The word 'Duplicate' should be distinctly written in red ink across the duplicate letters of advice and permits whenever issued.

235. Use of Permits.—Permits are used for the transport of spirits issued to wholesale vendors or shop-keepers either within or beyond the State. Issues of spirits from distilleries and warehouses have to be verified on arrival at their destinations only in the following cases and advices thereof must be sent to the examining officer—

- (a) in case of issues under bond;
- (b) in case of issues from one part of the State to another where the consignments must pass through intervening British or Travancore territory;

(c) in case of issues to low duty tracts.

In all the above cases Form D. 15 should be used and letters of advice comprised in the above form should be sent to the verifying officer. In all other cases Form D. 16 should be used except in the case of issues of denatured spirits when Form G. 2 must be used.

236. Currency of Permits.—(1) The currency of permits determines the time within which the consignments, the transport of which they cover, must reach their destination. It is not, however, necessary that the verification should take place within that period. In fixing this period, officers should be guided by any instructions they may receive from the Commissioner. If they receive none, they must fix the period on the best information they can obtain as to the length of time likely to be occupied in the transit of the liquor. Generally speaking, one day for every seventy miles by rail or every fifteen miles by road will be a reasonable allowance, in addition to one day for despatch and one day for delivery in the case of consignments sent by rail. In the case of issues to shop-keepers in the town in which the distillery or warehouse is situated, one or two hours will generally be enough to allow.

(2) If a permit is lost, application for a duplicate should be made to the officer who issued the original. After levy of the necessary fees, he will make out one on the first unused form in the proper permit book then in use, superscribing the word 'Duplicate' distinctly in red ink. The reasons for the issue of the duplicate should be clearly written upon the permit and across the portions retained in the book.

(3) Liquor in transit without a permit is liable to seizure and delivery of such consignments should not be taken until a permit is forthcoming. In the case of liquor received with a time-expired permit, the verifying officer, before verifying the consignment, should record the explanation of the consignee for the delay in transit and if the explanation is unsatisfactory the consignee should be dealt with under the Abkari Regulation by the officer empowered to enquire into the case.

237. Register of Permits issued—Form D. 17.—(1) Officers in charge will maintain a register of the issue of permits in this form, an extract wherefrom (in Form D. 17(a)) will be forwarded to the Commissioner every evening accompanied by the vouchers, *i. e.*, by the distiller's or warehouse keeper's applications for permits and by the Treasury receipts, if any, for the amount of the duty.

(2) When partial issues of liquor are made from distilleries or warehouses, the procedure should be as follows —

The quantity applied for, the quantity issued and the balance to be issued should be noted in the D. 17 Register, on the D. 17(a) and on the Treasury receipt. When the balance is issued, a note to that effect should be made against the original entry in the D. 17 Register, and against the final entry, the number and date of the Treasury receipt concerned which will have been retained by the distillery or warehouse officer. Before the Treasury receipt is despatched to the Commissioner, the numbers and dates of the permits issued with the separate consignments should be noted on it and to facilitate the check of the D. 17, similar particulars should be noted on the Treasury advice filed by the distillery or warehouse officer.

(3) In posting up this register, the quantities issued at each strength (within 1° on either side, vide S. O. 166), for the authorised issue strengths must be separately totalled in columns 6 and 8. These totals can then be transferred to the appropriate columns of Form D. 8 without need of further calculations.

(4) Where the issue of spirits is under bond or against the distiller's or warehouse-keeper's advance account the words 'bond' or 'advance', as the case may be, should be entered in column 16.

238. (1) To ensure uniformity in posting in the registers liquor issued duty-free to jails or to Government officers for scientific or other purposes, the following instructions are issued—

(i) The quantities issued should be treated as 'under bond' and entered in columns 16 to 19 of D. 8, columns 9 to 11 of D. 17 and column 10 of D. 19.

(ii) Permits should be issued in Form D. 15 amended, if necessary, to meet each case. The officer to whom it is sent will verify the liquor and return the verification statement to the Commissioner and the verification certificate to the issuing officer.

(2) Where liquor is issued 'under bond' from a distillery or warehouse to another distillery or warehouse at issue strengths such issues should be entered in columns 9 to 11 of D. 17, a note being made in column 18 of the circumstances of the issue.

239. Register of distribution of Country Spirits—Form D. 18.—This register will be posted up daily by the officer in charge from register D. 17 one or more pages of it being reserved for each wholesale depot, town or other tract in which the shops are sold separately. At the end of each month a total will be struck for each wholesale depot or town or other tract and an extract therefrom in Form D. 18(a) with the names of the depots, etc., instead of the date in column 1 will be forwarded to the Commissioner so as to reach him before the end of the first week of the succeeding month. In this register and the extract therefrom nominal strengths only need be shown.

240. Maintenance of Register of Issues by the Commissioner.—Registers D. 18 and D. 19 must also be maintained by the Commissioner. The entries should be posted up daily from Form D. 17 (a) and be systematically checked by a clerk with the letters of advice and with the certificates given by the examining officers in cases where consignments of spirits are verified on their arrival at depots. Any discrepancies discovered must be brought at once to the notice of the Commissioner so that enquiry may be made. To ensure the correct maintenance of these registers the whole file of letters of advice, etc., should be produced at least once a month before the Commissioner who will examine a certain number of papers taken at random from the file. In the event of an error being discovered in the selected papers the whole file should be carefully checked. The Commissioner should also, from time to time, arrange to have the accuracy of the extracts from the D. 17 Register checked by a comparison of some of them (with the accompanying receipts, etc.) with the original register kept in the distillery or warehouse.

241. Register of Miscellaneous Issues of Spirits—D. 19.—This register will also be posted up daily from register D. 17 and an extract therefrom (D. 19 (a)) showing the total transactions will be forwarded quarterly to the Commissioner with Form D. 18 (a). As these extracts will be the only available means of checking discrepancies in the Treasury accounts and of enabling the Commissioner to bring to the notice of Tahsildars any items of duty of which they may have failed to take account, great care should be taken in their preparation.

242. Consumption of Country Spirits—Form D. 20.—From the advices received from distillery or warehouse officers Sub-Inspectors will prepare and send to the Circle Inspectors monthly accounts of arrack issued from the distillery or

warehouse to the shops in their respective ranges. From these and from the monthly accounts received from wholesale depot-keepers, the Circle Inspectors will prepare quarterly and submit to the Commissioner's Office so as to reach it by the 15th of the month following the end of the quarter a comparative statement of consumption of country spirits, number of shops, etc., in Form D. 26. The statements received from the Circle Inspectors, should be checked with the extracts from D. 17 and the monthly extracts from register D. 18 received from distillery and warehouse officers in the Commissioner's Office. In column 1 of the statement to be submitted by the Circle Inspectors, each desom in the Taluk or Taluks comprising the Circle should be entered separately. In columns 14 and 16 the number of sanctioned shops and in columns 15 and 17 the number actually opened or (not opened) during the quarter should be shown. Shops open only for a part of the quarter should also be included in the latter two columns. Any material differences, in the consumption up to the quarter and in the number of shops in each desom or Taluk, as the case may be, *i. e.*, of the differences between columns 11 and 13 and between columns 15 and 17 as compared with the corresponding period of the previous year, should be explained on the reverse of the statement.

243. Credit of Duty on Issues.—The duty on issues of the country spirits will be shown as demand against and will be credited to the Taluk to which the issues are made, but the duty on the miscellaneous issues will be shown as demand against, and will be credited to, the Taluk in which the distillery is situated, irrespective of the Taluk to which the issues are made.

244. Diaries of Officers in charge—Form D. 21.—Every officer in charge of a distillery or warehouse shall keep a diary in Form D. 21, in which he should record at the time and in ink the exact hours of his daily arrival at and departure from; the distillery or warehouse; of his opening and closing the wash room, receiver room, spirit store or warehouse; of the storage and removal of spirits; of the receipt of applications in Form D. 14 and of the removal of spirits under permit; of the purpose for which lock tickets are used and of the removal of lock tickets; of his attendance at and of his night visits to the distillery or warehouse which should be not less often than twice a week at irregular intervals between the hours of 10 p. m. and 6 a. m., and of all other actions taken by him in reference to his duties. When more than one officer is employed, each officer shall enter in consecutive order the record of operations conducted by him

and initial each entry. At the close of the week the officer in charge will append thereto any remarks on the general management of his charge, the quality of the materials used and of the spirits made, etc., to which he may think it advisable to draw the Commissioner's notice. A copy of the diary in Form D. 21 (a) must be submitted to the Commissioner punctually every Monday morning, together with the lock tickets, which have been taken off during the week and their counterfoils. It will be the particular duty of the Commissioner to compare the entries in the diary with the lock tickets, so as to make sure that the working of the distillery, etc., during the week does not present any unusual or irregular features. The diaries will be finally recorded in the Commissioner's Office after any orders passed on them have been noted by the officers. Superior officers inspecting distilleries, etc., should invariably initial the diary, after entry of such remarks as they find necessary, and should append to their initials the hour and date of their visits.

245. *Spirits supplied for Government Purposes.*—(1) Under rule 49 (iii) of the Distillery and Warehouse Rules spirits may be removed from distilleries or warehouses without payment of duty and without bond if sold to officers of Government empowered to purchase them on account of the public service. To prevent, however, the perpetration of fraud by passing into consumption, spirits which have not paid duty, the Commissioner who will give orders to distillery or warehouse officers for the issue of such spirits should require the distillers or warehouse-keepers to produce a certificate from the officer in charge of the department for which the spirits are intended testifying to the fact of their having contracted to supply spirits and specifying the quantity contracted for. The distiller or warehouse-keeper should further be required to produce within a specified time (to be fixed by the Commissioner with reference to the circumstances of each case) after the issue of spirits another certificate in the prescribed form specifying, among other things, the exact quantity delivered at its destination, and the quantity accepted by the department and the amount of the unaccepted balance. Duty should be levied on such unaccepted balance if the distiller or warehouse-keeper fails to produce a certificate to the effect that the duty on the quantity unaccepted has been paid into a Government Treasury or that the spirit has been returned to the place of issue or, for reasons to be mentioned in the certificate, destroyed in the presence of a responsible Government officer. Duty should also be levied on any wastage ascertained at the place of destination which may be in excess of

that allowed under the rules in force. For this purpose, wastage should be calculated by deducting the quantity delivered at the place of destination from that actually issued from the distillery or warehouse.

(2) For the purpose of obtaining the necessary information regarding the verification of consignments of spirits issued to Government officers on account of the public service, distillery and warehouse officers should forward with each permit issued by them a memorandum in Form D. 26 to the Government officer concerned. On receipt of the memorandum and of the consignment the Government officer concerned will give intimation to the Sub-Inspector of the range and arrange to verify the consignment jointly with him. The verification certificate should be signed by both the officers and returned to the distillery or warehouse officer from whom it was received.

(3) In the event of failure to produce the necessary certificate the full amount of duty is liable to be levied on the consignment removed from the distillery or warehouse.

(4) If, however, a distiller or warehouse-keeper chooses to export under bond, under rule 49 (i) consignments of spirits required by officers of Government, he need not be required to produce the certificates referred to in this S. O. Such cases should be governed by the rules in S. Os. 178, 180, 183 and 184.

246. Instructions for maintaining D. 27.—(1) Advances must be paid into a State Treasury with the previous permission of the Commissioner. The Treasury Officer concerned will intimate the receipt thereof to the officer in charge and to the Commissioner in Forms D. 13-B and C—omitting therein particulars of the rate of duty, destination of spirits, etc., and noting thereon the nature of the payment—and grant a receipt to the person making the payment in Form D. 13-A similarly filled up. The officer will then make the necessary entries in Form D. 27 by crediting the distiller or warehouse-keeper with the amount of the advance and debiting him with the duty on the quantities of spirits removed from time to time; duty on ordinary issues and on those made to low duty areas should be separately entered. As each entry is made, the amount of all the issues entered on the same page will be totalled; and it will be the duty of the officer to see that such total is not allowed to exceed the total of the entries of balance and of fresh advances appearing at the head of the page. He should also daily send a

memorandum to the manager of the distillery or warehouse of the amount standing to the distiller's or warehouse-keeper's credit, so that he may replenish his advance, if necessary. No balance need ever be struck in this register, except when the bottom of a page is reached, when the balance then standing to his credit will be carried forward to a fresh page. Particulars of issues made against advance payments will be entered in the register of permits (Form D. 17) in the usual course; in column 16 the word 'advance' will be noted instead of the number of the Treasury receipt.

(2) Payment of small sums of money into the Treasuries towards the advance account may be permitted on condition that a sum of not less than rupees two thousand is always maintained.

247. Register of Employees in Distilleries and Warehouses and Passes for their ingress and egress—Forms D.29 and D.30.— These forms will be kept and issued by the Commissioner. The following rules regarding the grant of passes should be carefully observed—

(1) Passes should be restricted, as far as can be, to servants ordinarily employed by the distillers or warehouse-keepers to conduct operations in the distillery or warehouse. It is desirable that all servants should have passes and be registered, whether coolies or superior servants and that where the officer accords special permission to any person such permission should be registered. It is not necessary to grant passes to night watchmen who simply patrol the premises.

(2) Passes should not be refused to any servant proposed to be employed by the distiller or warehouse-keeper unless for sufficient cause, such as, that he is an old offender, that he has been previously employed in and dismissed from a distillery or warehouse for suspicious conduct, etc.

(3) All passes will be numbered consecutively in one series.

(4) In cases where the distiller or warehouse-keeper on account of the temporary absence of a servant, desires to appoint a substitute for a short period, he must return to the officer in charge the pass already issued to the absentee, to be kept by him for re-issue on the return to duty of the absentee. The substitute must be separately registered and a separate pass issued to him, which will be cancelled on the termination of his employment. No number once assigned and cancelled should be again issued.

(5) All cancelled passes must be at once given up to the officer in charge and must be destroyed by the Commissioner personally to preclude the possibility of their being again used.

(6) Passes will be issued in the first instance free of charge, but a fee of four annas must be levied for the renewal of any pass which may be lost or damaged and which it may, therefore, be necessary to renew. Unless otherwise ordered by the Commissioner or under these rules, all passes will continue in force so long as the distiller or warehouse-keeper continues to hold a distillery or warehouse license and to employ the person to whom the pass has been granted.

(7) Metal passes bearing the Commissioner's seal, the name of the distillery and a consecutive number may be used with the permission of the Commissioner in lieu of Form D. 30. For each such pass a Form D. 30 should be filled up in the distillery bearing a number corresponding with that stamped upon the disc.

248. Register of Verification of Consignments of Liquor—Form D. 31.—(1) Entries of gauge and proof relating to verification of consignments of liquor in casks need not be made in the D. 6 (a), but should be directly made in the D. 31 Register. Immediately after the verification of a consignment, the officer will make out under carbon papers two copies from the register; of which one will be submitted to the Commissioner and the other, to the distillery officer who issued the consignment. In cases where excess wastage occurs in one or more casks only, the Commissioner should be furnished at once with detailed particulars of the same together with the total of the remainder of the casks forming the consignment with an average of the wastage in them. The casks showing excess wastage if found to have been tampered with must be retained at the warehouse for the inspection of the Commissioner or other officer deputed by the Commissioner for the purpose.

(2) Storage of liquor in casks without the Commissioner's permission should not be allowed. Casks of liquor should be vatted immediately after or within one day of verification. Casks not vatted immediately after verification should be re-verified at the time of vating and the figures relating to the re-verification should be interlined in red ink under the original entry in the D. 31 Register. The further wastage, if any, found on re-verification should be carried into the D. 8 Register as ordinary wastage (See S. O. 220).

249. *Instructions for finding the Ullage or actual quantity of Liquor in lying Casks full or partially full.*—(1) See that the cask is perfectly level and that the bung-hole is exactly in the centre at the top.

(2) Pass the bungrod with the triangular point through the centre of the bung-hole until it touches the bottom of the cask. Press down the brass slide, until the plate rests firmly upon the surface of the cask, withdraw the rod and read the figures marked on its side against the notched arms of the slide. The notches are respectively $\frac{1}{4}$ ", $\frac{1}{2}$ " and $\frac{3}{4}$ " and for casks of about 50 gallons $\frac{3}{4}$ " should be deducted for the thickness of the stave, the division against the notch will be the true bung diameter. When the bungrods are not provided with slides, the thickness of the stave must be measured and deducted from the total external depth of the cask.

(3) Carefully wipe the rod and insert it through the bung-hole, taking care to keep it upright. Lower it slowly and steadily through the liquor so as not to break the surface and directly it touches the bottom press it downwards slightly and immediately withdraw it. Note the point to which it is wet, taking the wet tenth when the line falls between two divisions.

(4) Divide the number of wet inches and tenths by the bung diameter previously found, refer the quotient to the table printed in the appendix, directly opposite which will be found the equivalent. Multiply the equivalent by the content of the cask as marked upon the head; the product will be the actual quantity of liquor in the cask.

Examples—(1)

Bung.	Wet inches,	Quotient.	Equivalent.
26·5)	22·8 2120 <hr/> 1600 1590 <hr/>	(·86 Content	= '934 <hr/> 55 gallons <hr/> 4670 4670 <hr/> 51·370 gallons

Answer — 51·3 gallons ullage quantity.

(2) Bung.	Wet inches.	Quotient.	Equivalent.
29)	15.5 145	(.534 Content	= .5476 52
	<hr/> 100 87		<hr/> 10952 27380
	<hr/> 130 116		<hr/> 28.4752

Answer — 28.4 gallons ullage quantity.

(3) Bung.	Wet inches.	Quotient.	Equivalent.
21.6)	2.7	(.125 Content.	= .054 32
			<hr/> 108 162
			<hr/> 1.728

Answer — 1.7 gallons ullage quantity.

Note.—The 'content' is the full capacity of the cask.

250. Note as to Casks.—The bung will give only the correct contents of a cask when the cask is of regular shape, *i. e.*, when, as in English beer cask, the outer line is a regular curve. If a cask rises towards the bung-hole, it will hold from two to five per cent less than the contents shown by measurement on the bungrod. Similarly if it is flattened, it will hold more than the calculated contents. Care should be taken in dipping a cask to see that the end of the rod does not slip into the space between two staves and that it rests fairly upon the bottom of the cask. In cases of doubts as to the correctness of the contents of country made casks when gauged by the bungrod, their contents should be measured by actual measurement.

251. Instructions for proving Liquor in Casks by the single-stemmed Hydrometer.—Directly the cask is gauged, have the contents thoroughly stirred up, then fill a sample jar with the liquor and insert the thermometer and, if the jar be large enough, the hydrometer at the same time. Note where the mercury comes to rest, taking the higher figure, when it stops between two divisions. Then take the hydrometer reading, noting the

division immediately under the surface of the liquor. Refer to the tables for correction of temperature if that found differs from the temperature at which the instrument was standardised. The result will be the strength.

252. Overtime Fees.—The following instructions are issued regarding the levy of overtime fees in distilleries and warehouses—

(1) No overtime shall be chargeable for work done on working days unless the total number of hours worked during the month exceeds the number of working hours in the month calculated at the rate of 8 hours per working day. A distiller or warehouse-keeper cannot claim to adjust the excess number of hours worked on one day towards the deficiency of any other day in a month, as the failure to exact work for the full period of 8 hours on each day rests upon himself and not upon the officer in charge.

(2) Every claim for overtime on working days should be accompanied by a statement of work done during the month explaining fully how overtime became necessary.

(3) On every occasion in which an officer charges for more than eight hours' duty in the 24 or for work on a Sunday or authorised holiday, a written requisition from the distiller or warehouse-keeper must be produced in support of the claim. Each requisition should certify that overtime was worked fromhourminute tohourminute and the certificate should be signed jointly by the distiller or the warehouse-keeper and the officer in charge.

(4) The holidays to be allowed exclusive of Sundays are only those notified in the Government Gazette. Of these, Sundays, New Year's day, Good Friday, the King's Birthday, the Maharaja's Birthday and Christmas day are alone to be regarded as *close holidays*. On the other holidays the officer in charge should attend for two hours for the conduct of emergent business if required to do so in writing by the distiller or warehouse-keeper. The two hours should be consecutive and no fees should be charged for work done during those hours. If there be no work for full two hours, the officer need not remain at the distillery or warehouse. If, however, he be required at a subsequent period, fresh application must be made and overtime fees claimed. No warehouse or distillery warehouse should be opened on Sundays or official holidays simply for the purpose of gauging and proving liquor already reduced. When warehouses are opened on these days on the requisition of the distiller

or warehouse-keeper, the work then done, should be only that detailed in the requisition. The actual time occupied in posting up the accounts affected will also be reckoned towards overtime work.

Each visit whatever may be the time occupied should be regarded as occupying a minimum of half an hour and should be charged as one hour. The opening and the closing of washroom alone on Sundays and other holidays will entitle the distillery officer to overtime fees.

(5) The fees to be charged should be as follows—

(i) for the service of officers whose pay is more than Rs. 80 per mensem, when entitled to overtime fees, at the rate of one-eighth of a day's pay for each hour of overtime work;

(ii) for the service of other officers, when entitled to such fees, at the rate of one-fourth of a day's pay for each hour of overtime work.

(6) The fees thus realised should be brought into the State accounts and paid in full to the officers by whose labour they are earned. The amount should be drawn at the end of the month on establishment bills supported by a memorandum in Form D. 32 containing a certificate signed by the Commissioner that the fees payable to the officers were for duties falling within the scope of their ordinary duties, but performed on holidays, or out of office hours, for the convenience of distillers or warehouse-keepers. The Commissioner will also certify therein that the prescribed fee was realised and remitted to the Treasury quoting therein the number and date of chalan of such remittance and the name of the Treasury in which the remittance was made.

CHAPTER VIII —SECTION A.

FOREIGN LIQUOR.

253. Definitions.—The term 'foreign liquor' in this chapter includes all wines, spirits and beer imported into the Cochin State; plain rectified spirits imported or locally made and on which the British Indian tariff rate of duty has been paid, and beer brewed in India or beer imported in a condensed form and afterwards converted into potable beer and duly excised, but excludes denatured spirits, locally made foreign liquor, cocoanut toddy arrack and ordinary arrack. In the case of licenses to chemists and druggists and other approved firms or persons, however, for the sale of pure rectified spirits only, the term 'foreign liquor' means pure rectified spirits imported or locally manufactured in the State and excised at the British Indian tariff rate of duty.

254. Import.—The import of foreign liquor into this State requires the sanction of the Commissioner. There is no restriction, however, on the import of duty paid foreign liquor into this State by private persons for their own consumption.

255. Manufacture and Supply.—No foreign liquor is manufactured in the State; all the quantity required for consumption being imported from outside. Pure rectified spirits are, however, manufactured in the Trichur Distillery and issued to persons licensed to sell the same and to Government Medical and Veterinary Departments.

256. Bottling.—(1) The rules regulating the bottling of potable foreign liquors for the purpose of sale are contained in Diwan's Notification No. Nil, dated 25th Chingam 1098, on pages 78—79 of Volume I.

(2) For the form of bottling license see Form F. L. 1 (a).

(3) Licensees for the sale of pure rectified spirits are exempted from taking out bottling licenses for the bottling of such spirits for sale under the license.

(4) The operation of bottling in licensed premises should be conducted under the control; but not necessarily under the direct supervision of Excise officers. The duty of the latter is

merely to assure themselves that no malpractices are being committed and that the operations are conducted in accordance with the terms of the license and the rules.

257. Export.—Under section 7 of the Abkari Regulation the Commissioner may, subject to the orders of the Diwan, authorise the export of foreign liquor.

258. Possession and Transport.—(1) Foreign liquor may be possessed without limit of quantity and without license by any warehouseman as such or by any person for his *bona fide* private consumption and not for sale (vide proviso 2 to section 13 of the Abkari Regulation).

(2) Foreign liquor may be transported without permit for *bona fide* private consumption or for sale at premises duly licensed for the sale of such liquor (vide proviso to section 10 of the Abkari Regulation).

259. Licenses for Sale.—(1) The rules regarding the issue of fixed fee foreign liquor licenses are contained in Diwan's Notification No. 23, dated 27th Thulam 1106 (vide pages 85—88, Volume I). The rules regarding the disposal of taverns are contained in the Diwan's annual sale notification. The following paragraphs give a summary of these rules—

(2) Wholesale licenses for the sale of foreign liquor-F.L.1.—These will be issued at the discretion of the Commissioner for an annual fee of Rs. 250. Under these licenses the sale of liquor in quantities less than two imperial gallons or a dozen reputed quart bottles or two dozen reputed pint bottles of each kind at a time is prohibited. Wholesale licensees have the privilege of issuing to licensed dealers samples of liquor not exceeding one pint.

(3) Retail licenses for the sale of foreign liquor not to be drunk on the premises (F. L. 2) will be issued at the discretion of the Commissioner for an annual fee of Rs. 200. Under these licenses the sale of foreign liquor in a quantity less than one reputed pint and greater than two imperial gallons in one transaction is prohibited.

(4) Licenses for the sale of foreign liquor to be consumed on the premises (F. L. 3) are sold by auction annually. Under these licenses the sale of foreign liquor exceeding one reputed quart for removal from the premises is prohibited. The minimum annual fee for which a foreign liquor tavern will be sold will be the same as the fee for an F. L. 2 license, viz., Rs. 200.

(5) Hotel licenses for the supply of residents in hotels and boarding houses-F. L. 4.—These will be issued at the discretion of the Commissioner for an annual fee of Rs. 50. No liquor may be sold under these licenses otherwise than to residents in hotels and boarding houses for their own use and that of their guests or casual visitors requiring liquor with the meal or meals supplied to them. The sale of liquor in any quantity for removal from the premises is prohibited.

(6) Occasional licenses (F. L. 5) such as licenses for the sale at refreshment stalls in connection with public entertainments, fairs, etc.—These will be granted by the Commissioner for periods not exceeding ten days at a time and at such fees not exceeding Rs. 50 on each occasion as he may determine. No removal of liquor from the premises is allowed under these licenses.

(7) Auctioneer's license-(F. L. 7).—These will be issued on an annual fee of Rs. 5, the following being the important provisions of this license—

(i) liberty to give sample bottles in respect of all consignments, whether trade consignments or the property of private persons, in order that intending purchasers may have the opportunity of testing high class wines and spirits at their own houses before the auction sale;

(ii) authority to sell wine, spirits and beer in less quantities than whole dozen of each description in the case of sale by auction of the properties of private parties or estates or of trade consignments which are suileged or otherwise unmerchantable;

(iii) authority to sell by auction at places other than that specified in the license, *viz.*, at any private residence at which the licensee may hold an auction.

(8) Licenses for the sale of pure rectified spirits-F. L. 8.—These will be issued to chemists and druggists and other persons or firms specially approved by the Commissioner, on payment of an annual fee of Rs. 10. Under these licenses, the possession of pure rectified spirits in excess of ten imperial gallons (or such larger quantity as the Commissioner may specially authorise) is prohibited. Pure rectified spirits must not be sold under these licenses for other than *bona fide* medical, industrial and scientific purposes and the maximum limit of sale at one time to the same person is restricted to one reputed pint in the case of sale to a private individual, two reputed quarts in the case of sale to a chemist, medical practitioners or scientific body and three imperial gallons to any Government or grant-in-aid hospital.

Rectified spirits are excised at the tariff rate of duty and may be sold by ordinary foreign liquor dealers under their licenses.

The duty on rectified spirits issued for use in the State Medical and Veterinary Departments is only Rs. 6—4—0 per proof gallon.

(9) Licenses for the sale of medicated wines-F. L. 9—

(i) This license will be granted at the discretion of the Commissioner to chemists, druggists, medical practitioners and others.

(ii) Medicated wines of any strength may be sold under the ordinary foreign liquor licenses and according to the terms thereof. There are no restrictions on the sale of preparations containing a percentage of less than 20 per cent of proof spirit.

(iii) Special licenses for the sale of medicated wines, etc., containing 20 per cent and upwards, but not more than 42 per cent of proof spirit will be issued by the Commissioner of Excise on payment of an annual fee of Rs. 20.

(iv) The privilege conferred by this license extends to the sale as tonic or medicine of medicated wines and similar preparations containing 20 per cent and upwards but not more than 42 per cent of proof spirit other than those specified in rule 3 of the rules contained in Diwan's Notification No. II, dated 26th Meenam 1086 (vide pages 89—90, Volume I). Preparations containing more than 42 per cent of proof spirit shall not be sold under this license.

(v) The licensee must be able to satisfy officers authorised to inspect shops that the preparations kept by him for sale under this license do not contain more than 42 per cent of proof spirit. The proof shall be either (1) a certificate from the Collector of Sea Customs, Madras, or other port of import, (2) a certificate of purchase from the importer together with a copy of a certificate of the Collector of Sea Customs, (3) a certificate from the Chemical Examiner, Madras.

(10) Special licenses will also be granted by the Commissioner, under the orders of the Diwan, when the circumstances are such as not to allow of the issue of licenses of any of the above descriptions, on such terms and conditions and for such periods as he may, on each occasion, determine.

(11) Any two or more of the above kinds of licenses may be granted to the same person for the sale of liquor in the same premises.

(12) All licenses, other than occasional licenses will have effect for the official year, *i. e.*, from the 1st Chingam in each year or any subsequent date to the last day of Karkadagam the same year unless in the meantime, they happen to be cancelled or withdrawn.

(13) The full fee on all fixed fee foreign liquor licenses shall be paid in advance at the time of issue of the license.

(14) No licenses for the sale of foreign liquor are necessary in cases where such liquor, being legally procured by any person for his private use, is sold by him or by auction on his or his representative's behalf upon his quitting his station or after his decease.

260. Accounts.—All foreign liquor licensees are required to maintain accounts of receipts and issues of foreign liquor under each license in Form F. L. 10 (and in the case of F. L. 8 licensees, in Form F. L. 11) and to furnish the Commissioner or his deputy accurate statistics showing the consumption of foreign liquor. In order to see that correct accounts are being maintained by all licensees, officers will make a thorough examination of the accounts during their periodical inspection of the shops and report to the Commissioner any irregularities which they may discover.

SECTION B.

DENATURED SPIRITS.

261. Definition.—(1) 'Denatured spirit' means spirit subjected to a process prescribed by the Government of Madras by Notification for the purpose of rendering it unfit for human consumption. The process prescribed for ordinary denatured spirit is the admixture with spirit of at least 50° over proof, of light caoutchoucine and pyridine bases in the proportion of half a gallon of light caoutchoucine and half a gallon pyridine bases to 99 gallons of spirit. The light caoutchoucine and pyridine bases must answer the prescribed laboratory test.

(2) 'Methylated spirit' means denatured spirit rendered effectively unfit for human consumption by the admixture of crude wood naphtha in the proportion of one part of crude wood naphtha to nine parts of spirit. The use of crude wood naphtha in a highly purified condition is not permitted.

Denaturation by other processes may be permitted by the Commissioner of Excise.

(3) The rules providing for the control of the preparation, possession and sale of denatured spirits in the State are contained on pages 43—49 of Volume I. The forms of licenses and permits will be found in Volume III.

SECTION C.

SPIRITUOUS MEDICINAL PREPARATIONS.

262. *Manufacture and Supply.*—Spirituous medicinal preparations are not manufactured in the State; but are being imported from outside. The previous permission of the Commissioner should be obtained for the import of these preparations into the State. The duty on such spirits imported into the Madras Presidency from other Provinces and then exported from there to the Cochin State is refunded to the State by the Madras Government.

CHAPTER IX.—TODDY.

263. *Introductory.*—‘Toddy’ has been defined in section 3(8) of the Cochin Abkari Regulation as the fermented or unfermented juice drawn from a cocoanut, palmyra, date or any other kind of palm tree.

Unfermented or sweet toddy is not subject to any taxation; but it must be drawn in pots freshly coated internally with lime. ‘Toddy’ in this chapter means ‘Fermented toddy’ unless it is described as sweet toddy.

264. *Taxation of Toddy.*—Toddy is taxed not only by means of fees payable for the right of retail vend but also by means of tax levied on every tree from which it is intended to draw fermented toddy.

265. *Tree-marking.*—No tree can be tapped for the purpose of producing toddy, whether fermented or unfermented, without a license, upon the issue of which the tree is given a distinguishing mark. The tapping of unmarked trees for this purpose is an offence.

266. *Shops and Supply.*—The right of selling toddy in each shop is sold separately in auction before the commencement of each lease. Licenses granted to shop-keepers to vend toddy will be in Form T. T. 5. Instructions for the disposal of the shops in auction and the grant of licenses will be found in Chapters II and III. Toddy required for sale may be drawn only from trees licensed and marked for the purpose. The licensees must make their own arrangements for procuring trees.

267. *Import and Export of Toddy.*—Subject to the orders of the Diwan, the Commissioner of Excise may permit the import of toddy into the State.

268. *Purchase of Toddy by one Shop-keeper from Another.*—
(1) The privilege of purchase of toddy by one shop-keeper from another should be allowed with great care and discretion and can generally be permitted only in the following cases—

(i) when there is an unusual demand for toddy in a shop in consequence of a festival ;

(ii) when the trees have ceased to yield during the last few days of a lease ;

(iii) when toddy drawn by one shop-keeper at the end of the lease cannot reach the shop before the first day of the new lease ; and

(iv) when a toddy shop is resold and the resale purchaser is put in possession of the shop, till the trees applied for by him begin to yield toddy.

(2) Shop-keepers, who desire to purchase toddy in the foregoing cases should apply through the Sub-Inspector of the range to the Circle Inspectors for necessary special permits. In cases other than those mentioned above where such purchase becomes necessary, Inspectors should make a full report of the circumstances to the Commissioner and obtain his sanction before issuing the special permits.

269. License to tap Trees.—Licenses to tap trees for fermented toddy which is drunk as an intoxicant without further manipulation are issued on the application of independent shop-keepers, of toddy shop-keepers, or renters in the Madras Presidency desiring to obtain toddy from trees growing in the State and of professional bakers or other persons requiring the same for the manufacture of bread.

270. Rates of Tree-tax.—(1) Before each annual lease begins the rates of tree-tax are fixed by the Diwan, the general principle being that, as much as possible of the revenue from toddy (consisting mainly of shop rentals and tree-tax), should be collected in the form of tree-tax, care being taken that the tax is not made so high as to render it difficult to prevent illicit practices. In fixing the rates of tree-tax for any lease the rates of tree-tax proposed for the corresponding lease in neighbouring British and Travancore territory are first ascertained and the rates are so fixed as to nearly approximate with the rates in force in these places. Especially in the case of palmyras, which abound in the Northern Taluks of the State, the British rate is generally adopted here also.

(2) Licenses to tap palmyra trees are issued for the year and licenses to tap cocoanut and sago palms are issued for a half-year.

(3) The rate of tree-tax to be paid for the various classes of trees will be notified by the Diwan from time to time. The instalments in which the tax is to be paid are specified in the

Tree-tax Rules issued by the Diwan (vide pages 81—84 of Volume I). The instalments are generally so fixed as to be completed shortly before the expiry of the period during which the trees may be expected to yield toddy. In the case of British toddy shop-keepers, bakers and other persons, however, the full tree-tax must be paid before a license can be issued.

271. Application for Tree-tapping Licenses.—(1) *Issue of forms.*—T. T. 1 forms of applications for licenses to tap trees will be supplied to Inspectors and Tahsildars, as required, for issue to persons desirous of applying for tree-tapping licenses. A supply will also be kept in the Office of the Commissioner of Excise. The form will be supplied free of charge. Each buyer of a shop should, when he takes out his license, be given as many forms as he is likely to want and Sub-Inspectors should be required to carry a supply about with them for distribution to shop-keepers, who want them. Simple accounts should be kept of all forms issued showing the date of issue, the number issued and the persons to whom they are issued in order to check any waste.

(2) *Preparation of T. T. 1 applications.*—Applicants for licenses should be asked to prepare T. T. 1s by filling up columns 1 to 9 of the form and present the same in duplicate before the verifying officers and afterwards in Taluk Offices with the chalan for the amount entered in column 9 or the 1st instalment thereof as the case may be. Every tree-tapping application must bear in the face of it the name and number of the toddy shop, etc., to which it is intended to supply the toddy. It should also contain a declaration by the applicant as to whether he elects to transport his toddy once a day or twice with a request to prepare the transport permit accordingly. As the duplicate will serve as a temporary license, which is to be always carried on the person, while tapping the trees mentioned therein or transporting toddy till the receipt of the permanent license and permit, applicants should be instructed to prepare a T. T. 1 in duplicate for each tapper engaged. It will, however, suffice if one T. T. 1 is prepared as the original copy to be forwarded to the Head Office through the Tahsildar for several licenses applied for by the purchaser of a shop at a time and it should be clearly stated on each such T. T. 1 what is the number of duplicate T. T. 1s applied for and the trees comprised in each.

(3) *Selection of trees.*—There is no general provision to restrict the selection of trees by toddy shop-keepers in distant places except in such places as are clearly forbidden or when

any particular trees are applied for with an ulterior object. If a shop-keeper can get tapping more cheaply done five or ten miles away from his shop, there is no reason why he should not be allowed to do so, unless it is quite patent that some fraud is intended, or there is a special bad motive on the part of the applicant. If no such motive can be established in the case of a shop-keeper, his application cannot be refused. Shop-keepers should, however, be warned that toddy drawn from trees sanctioned in distant localities should be transported in one lot with the permit covering it and that no toddy depots will be granted, unless the distance is so great that the toddy cannot reach the shop for which it is intended by 7-30 p. m.

The general rule requiring licensees to get trees marked near their shops is primarily intended to prevent fraud. It should be carefully worked so as not to cause any unnecessary hardship, and should not be enforced where there is no likelihood of fraud, and where it would be advantageous to select his trees in some other village. In cases where a shop-keeper requires trees in a different range from that in which the shop is located, the sanction of the Inspector of the Circle should be obtained before certifying T. T. applications; but where a shop-keeper applies for trees in another Circle, the Inspector of the Circle where the shop is situated should grant him a certificate enabling him to get the requisite number of trees sanctioned for the shop marked, provided that trees are not locally available and that those applied for are for the *bona fide* requirements of the shop. The trees to be allowed for each shop should be fixed by the Inspectors with reference to local requirements and also to the number of trees tapped in previous years. Additional trees can, of course, be sanctioned if the necessity therefor is satisfactorily proved. Shop-keepers must not unnecessarily be referred to the Commissioner for orders:

(4) *Verification of T. T. applications.*—The entries in the applications must be verified and corrections, if any, in them attested by the range Sub-Inspector or the Circle Inspector before they are presented in the Treasury. Before making the certificate the officers must satisfy themselves that the applicant is entitled to get the license applied for and in case of doubt, the Commissioner's orders must first be obtained before certifying. The duplicates must be compared with the original T. T. is and officers should see that all particulars required for the preparation of the license and permit are given in the application. Information as to whether an application is original or supplemental, and in the case of original applications where the

minimum number of trees is not applied for in one T. T. 1 form, whether separate T. T. 1s have been received for trees in other ranges, should be written across the top of the T. T. 1s.

Petty officers cannot certify T. T. 1s or mark trees unless they are formally put in charge of a range.

When unauthorised corrections, alterations, interpolations, etc., are discovered in T. T. 1 applications which have already been verified by an officer of the Department, the T. T. 1 concerned should be submitted with a report to the Commissioner when orders will be issued for the preparation of a fresh T. T. 1 for verification in the case of toddy shops; but in the case of sweet toddy tappers licenses will be refused. They can, however, be granted licenses if they present fresh T. T. 1 applications for verification. Permission to tap trees mentioned in T. T. 1s containing such corrections, etc., should, under no circumstances, be given to shop licensees nor should trees be marked till orders are received from the Commissioner on the fresh application.

To enable Inspectors to observe whether any corrections, etc., have subsequently been made in T. T. 1s, officers certifying T. T. 1 should note in the certificate at the foot of the T. T. 1 the number of trees of each kind in words and figures and attest all corrections with their initials.

Officers of the Department are prohibited from writing T. T. 1s or petitions for parties; but there is no objection to give instructions to them as to how T. T. 1s, etc., are to be prepared.

(5) *Minimum number of trees to be applied for.*—The minimum number of trees to be entered in an original application for each shop has been fixed in Rule 7 of the Tree-tax Rules as 10 sago palms, 15 palmyras or 20 cocoanuts, but in the case of supplemental applications the minimum is fixed at 3 trees. In the case of trees for which licenses are issued half-yearly, all applications for the second half-year will be treated as supplemental and licenses granted so long as the minimum of 3 trees is applied for. Similarly when a toddy shop license is cancelled and the shop resold, the supplemental minimum of 3 trees must be applied for by the resale purchaser and he will not be required to apply for the initial minimum number of trees in his first application. Tree-tax must be paid afresh by the new purchaser for any trees brought into yield by his predecessor which he may select for tapping.

(6) *Stamp duty.*—Applications for licenses to tap trees are exempt from stamp duty except in the case of applications for trees by bakers or other persons.

(7) *Payment of tree-tax.*—T. T. 1 is prepared and certified as above should be produced before the Treasury Officer as quickly as possible with the sum entered in column 9 or the 1st instalment thereof as the case may be. Subordinates of the Department are prohibited from receiving tree-tax or any amount due from toddy shop-keepers on any pretext whatever.

(8) *Action by Treasury Officer.*—(i) The Tahsildar will first ascertain that the entries made in the application are intelligible and correct, and that the rules laid down in the notification issued by the Diwan, from time to time, particularly those relating to (a) the persons by whom applications for tree-tapping licenses may be issued, (b) the minimum number of trees for which licenses will be granted, (c) the amount of fees payable on account of each tree; and (d) the instalments by which such fees shall be payable, have so far been complied with. No amount presented with the T. T. 1 application should, on any account, be accepted by the Tahsildar without a certificate of verification of the entries made in the T. T. 1 by the authorised departmental officers. Whatever the number of T. T. 1 applications presented *at a time* by the purchaser of a shop one chalan in triplicate will suffice for remitting the tree-tax for all the trees comprised therein.

(ii) The Tahsildar will grant a receipt in the usual Form No. 3 of the Cochin Account Code for the sum entered in column 9 or the 1st instalment thereof, as the case may be, and after entering the particulars of the amounts so paid and of the further instalments due in columns 12 to 15 on the reverse of Form T. T. 1 as well as in Register T. T. 10, return the duplicate T. T. 1 to the Circle Inspector, the receipt for the money paid being given to the party. The number to be entered in column 12 of the T. T. 1 will be the number of the receipt granted by the Treasury Officer. The originals of T. T. 1 applications should invariably be sent to the Commissioner of Excise the same day or positively on the following day together with the duplicate copy of the chalan for the preparation of the usual tapping license and permit and for the issue of orders regarding the marking of trees.

272. *Effect of default in payment of Shop Rental or withdrawal or cancellation of License.*—When a shop-keeper defaults payment of kist, the tree-tapping licenses issued on his application

should be withdrawn along with the shop licenses, a notice in Form T. T. 15 being issued to the licensee by the Inspector of the Circle informing him of the fact. Tapping licenses should similarly be withdrawn and a notice issued when a shop-keeper makes default in the payment of tree-tax. When a shop license is cancelled for default in payment of kist, the tree-tapping licenses automatically become void and tree-tax must be paid afresh by the new purchaser for any trees brought into yield by his predecessor which he may select for tapping. When licenses are cancelled or withdrawn either on the application of the licensees or from any other cause, the marks on the trees must carefully be obliterated.

273. Procedure by the Commissioner on receipt of the original T. T. 1s.—The Commissioner of Excise will, on receipt of the original T. T. 1s, if he decides to grant a license, make the necessary entries in the register T. T. 7 Taluk-war, a sufficient number of pages of which will be assigned to each Taluk and also in shop-war register T. T. 3. The half-year should be written across each page in red ink and on the 25th of each month (except in the month of Karkadagam when it should be on the evening of the last day), the totals 'in the month', 'up to the previous month', and 'up to the month' should regularly be struck in Forms T. T. 7 and T. T. 8. The Commissioner should maintain separate registers in Form T. T. 7 of licenses issued to shop-keepers and to bakers and other persons under the tree-tax system. The number to be entered in column one of this form should be thus '12/841' the upper figure being the consecutive number of the licenses issued for the year in the Taluk and the lower figure being the same as that entered in column 12 of Form T. T. 1. *i. e.* the chalan number. The Commissioner will then prepare the licenses in Form T. T. 2 and general transport permits in Form G. 2. The Commissioner will thereafter send the application form and the licenses and permits to the Inspector of the Circle in which the trees to be tapped are situated, at the same time filling up columns 11, 16 and 17 of the application form. The applicant may be entrusted with the transmission of these papers to the Inspector, if, in order to save possible delay, he is willing to undertake it.

274. Instructions for the preparation of Tree-tapping Licenses.—
(1) Every license must, like the tree-tapping application, bear on the face of it the name and number of the toddy shop, etc., to which it is intended to supply the toddy. As a rule, each license should be granted only for such number of trees as may

be efficiently tapped by one toddy drawer but the maximum will be left to the discretion of the Commissioner. Since every tapper is expected to always carry his license or duplicate T. T. 1, as the case may be, on his person, applicants should be instructed not to include in an application more trees than one can conveniently tap. Officers should note in the T. T. 1s the number of licenses and permits actually required by each licensee and in doing this they will be guided by (i) the actual number of persons engaged, (ii) the position of the trees and their distance from one another and from the shop which they supply, (iii) whether the shop is able to support a full time tapper and (iv) special considerations, if any, arising from local conditions. The Commissioner will use his discretion in adopting these recommendations and will issue regular licenses and permits within 30 days of issue of the duplicate T. T. 1 by the Inspector.

(2) One license may be granted for trees in two or more villages in the same range so long as the total does not exceed the number which one man can tap.

(3) Additional trees may be applied for at any time, but each supplemental application must be for the minimum number of trees prescribed for such applications or for more. A separate license will be issued for each such application.

(4) Tree-tapping licenses should not be issued for tapping trees which are not accessible both for marking and for subsequent inspection by Abkari officers.

(5) The marking of trees in cemeteries or on burning grounds is prohibited.

(6) The Commissioner of Excise may, in his discretion, grant a license in Form T. T. 5 (a) in exceptional cases for the retention of toddy during the night only in a building on the way from the tope to the shop when he is satisfied that the toddy cannot be transported within the time allowed.

275. Issue of Transport Permits.—(1) Transport permits in Form G. 2 will be issued at the discretion of the Commissioner of Excise. When more than one permit is applied for by a single licensee it will be the duty of the Commissioner to see that the number applied for is necessary, and to restrict such number and the quantity to be transported under each permit to reasonable requirements. It should always be noted in the permit whether the latter is current only once a day or

twice, *viz.*, once in the morning and once in the evening and for what hours in each case.

(2) Great care must be taken to see that the permits given to toddy drawers under the tree-tax system do not cover the transport of excessive quantities of toddy. As a rule, the quantity to be entered in a permit will be calculated at $\frac{1}{3}$ gallon for each coconut, 1 gallon for each palmyra and $1\frac{1}{2}$ gallons for each sago. These are liberal allowances, but it is hardly possible that the actual yield will be that shown in the permits. Some trees may yield more while others will cease to yield after a few days. Inspectors and Sub-Inspectors must, therefore, pay particular attention to the matter. Whenever there is opportunity to do so, the yield of the trees should be carefully tested and the permits should be submitted for revision, if necessary. Inspectors and Sub-Inspectors may give temporary permits in Form G.2 in the place of those permits taken and submitted for revision. These should be recovered and sent to the Head Office when the revised permits are delivered to the parties.

(3) A reasonable time should be allowed in the permits for the transport of toddy from a tope to a shop taking into consideration the position of the trees, their distance from the shop which they supply and the time required for tapping. Inspectors and Sub-Inspectors should carefully scrutinise the T. T. 1 applications with a view to limit the time applied for to what is actually necessary in each case. The distance the toddy has to be transported should invariably be noted in the remarks column of the T. T. 1.

(4) The duplicate T. T. 1 which will be current for one month only will be the authority to cover the transport of toddy within the State till the receipt of permits in Form G.2. When it is found that tapping and transport of toddy cannot take place under cover of one duplicate T. T. 1 especially in cases where the toddy has to be transported a long way, the distance may be divided into stages and a separate temporary permit granted for each stage. The starting point and the termination of each stage should be clearly referred in red ink at the top of the G.2 for that stage. Inspectors may issue such temporary stage permits. Similar stage permits will be issued by the Commissioner in all cases where T. T. 5 (a) licenses are granted for the retention of the toddy during the night.

(5) The duplicate of the T. T. 1s will not suffice if the toddy has to be transported through intervening British or Travancore territories. Special permits in Form G.2 as required by the

interstatal rules have to be obtained in such cases. For facilitating the issue of these special permits, licensees must submit to the Commissioner's Office, through the Inspectors concerned, applications mentioning with details, the route, the quantity to be carried through, the names of the Excise Chowkeys, etc. These particulars must also be given in the T. T. is concerned.

(6) Transport of toddy from one area to another where the rates of tree-tax are the same, through an intervening area where they are higher is objectionable and will be allowed by the Commissioner only in exceptional cases and under special circumstances.

(7) The transport of toddy intended for different shops in one and the same receptacle has been prohibited by Diwan's Notification No. 10, dated 6th Chingam 1107 (printed on page 90 of Volume I).

276. Duplicate Licenses and Permits.—(1) Duplicates of tree-tapping licenses and transport permits, which have accidentally been lost or destroyed, may be issued by the Commissioner on payment of the following fees, which should be collected in cash and credited to 'Abkari—Miscellaneous'.

For a duplicate of a license, annas 4.

For a duplicate of a transport permit, annas 2.

(2) There is no provision in the rules for the issue of duplicates of temporary tree-tapping licenses. If a tapper loses his provisional license, he must cease tapping until he obtains his formal license.

277. Action by Inspectors and Sub-Inspectors.—(1) As soon as the duplicates of T. T. is are received in the Inspector's Office after payment of tree-tax, the application must be registered in the T. T. 1 (a) Register in the regular order of receipt giving a single series of consecutive numbers commencing and ending with the year. Applications received during the month immediately preceding a year for licenses for the year will be entered in the register of the year to which the licenses relate and the serial number of that year should be entered in column 11 of the T. T. 1. The half-year will be written across each page in red ink. The several columns of the register will be regularly posted as the T. T. is are received and returned according to the headings of the columns thereof. The endorsements on the T. T. is according permission to tap should then be signed by the Inspectors and they should be forwarded to the range

Sub-Inspector after filling up columns 16 and 17. The applicant may be entrusted with the transmission of the duplicate T. T. 1s to the Sub-Inspector if, in order to save delay, he is willing to undertake it. The duplicates of applications so returned will serve as temporary licenses to cover transport and tapping for one month from the date of issue by the Inspector.

(2) Range Sub-Inspectors will likewise maintain a register in Form T. T. 1 (b). To facilitate reference, the range number will be given below the Circle number in column 1 of the T. T. 1 (b) thus, 785/209 the upper figure being the consecutive number of the Circle and the lower that of the range.

(3) At the end of every month, totals should be struck in the registers T. T. 1 (a) and T. T. 1 (b) as hereunder—

Total in the month.

Total up to the previous month.

Total up to the month.

(4) From the T. T. 1 (a) and T. T. 1 (b) Registers, Inspectors and Sub-Inspectors will extract information for their weekly diaries particulars of trees licensed and marked up to the end of the week in the case of Sub-Inspectors and up to the end of the previous week in the case of Inspectors.

(5) Inspectors and Sub-Inspectors should also maintain registers in Form T. T. 8 shop-war, one or more pages of which sufficient to enter particulars of all applications for a shop received during a year, should be assigned to each shop. This register should be posted up from the T. T. 1 applications and from register T. T. 1 (a) or T. T. 1 (b). The number of the T. T. 1 application according to the T. T. 1 (a) or T. T. 1 (b) Register should be noted in the remarks column of the T. T. 8 Register against the entry relating to the T. T. 1.

TREE MARKING.

278. Marking of Trees, etc., by Sub-Inspector.—(1) On receipt of duplicate T. T. 1s as mentioned in S. O. 277 (1) above, the Sub-Inspector will proceed as speedily as possible to the field in which the trees are situated and will personally supervise the marking of the trees pointed out to him by the applicant or licensee up to the total number of each kind specified in the application. The mark will be in the shape of a number, which will be consecutive for all the trees of each separate kind licensed to be tapped in each year or half-year,

as the case may be, in each field. The number will be affixed in English figures in oil paint. The colour of the paint to be used will be prescribed by the Commissioner of Excise from time to time and will be changed at the beginning of each half-year. Trees for which yearly fees are charged will bear the colour of the half-year in which the tree is begun to be tapped, and it will not be necessary to remark such of those trees as have been marked during the first half of the toddy year with the colour of the second half. In the case of trees which pay half-yearly fees, fresh marking is, of course, necessary for each half-year that the tree is tapped. Care must be taken that all old marks on trees in a field in which trees are to be freshly marked are not obliterated, but are merely scored across thus—with the paint in use at the time. Where, however, application is made for marking a tree for a coming half-year, the marks already on it need not be scored across until after the expiry of the period to which they relate. In cases where, owing to a multiplicity of old numbers, there is absolutely no space on a tree for a fresh number, the oldest number should be obliterated and the new number marked thereon. A mixture of equal parts of dhoby's earth and quick-lime in water applied with a rag softens the paint so that it can easily be washed off. The figures should not be less than six inches in height and should ordinarily be affixed to the side of the tree facing the road or the path by which the tope is usually approached and all the trees in a tope should be marked on the same side. Subject to this rule, officers should begin marking at the north side of a garden where the trees to be marked show a tendency to run from north to south, marking as number 1 the tree nearest the north and the next number as 2, and so on, until all the trees pointed out by the applicant have been marked. If, however, the trees to be marked lie more in a line running east to west, they should mark the tree nearest to east as number 1, and so on, until the last tree marked lies most to the west. As far as possible, trees should not be marked on the side up which the tapper climbs. The numbers marked upon the trees must be entered in column 7 of the schedule of the license (T. T. 2) by the Sub-Inspector on the spot. The general direction in which the trees have been marked will be entered in column 12 of the T. T. 4.

- (2) After marking the tree the Sub-Inspector will mark the gate-post of the field as shown in the margin, the upper number being the survey number of the field, if there is one, and the lower numbers the total number of cocoanut, palmyra

C.	341
P.	21
B.	17
	5

and sago trees, respectively, licensed to be tapped in the field. These numbers must be corrected from time to time as fresh licenses are taken out for tapping additional trees in the field. If there is no gate-post, the above marks should be put on a stone or conspicuous tree near the boundary of the field and on the side of it facing the same direction as the numbers on the licensed trees. If there is no such stone or conspicuous tree or other objects on which the numbers can thus be marked, they cannot, of course, be affixed. But the requirements should not be dispensed with, when it is, in any way, possible to carry it out.

(3) Extensive survey numbers containing large numbers of trees may be divided into blocks which should be sub-lettered in which case a separate series of numbers may be used with each sub-letter, otherwise a single series of numbers must be given for the whole field.

279. Form T. T. 4—Register of Trees licensed to be tapped.— When trees are being marked the Sub-Inspector must take notes in his note book of all particulars required for filling up the T. T. 4 Register which should be neatly entered up the same day. One or more pages of this register should be allotted to each village. Column 2 of the register should show the number and description of the block and the number of trees tapped for sweet juice should be noted in column 15 each time the Sub-Inspector visits a village. In the remarks column the number of the T. T. 1 as per the T. T. 1 (b) Register should be noted against each entry. The position of isolated trees in a block should be carefully described to enable inspecting officers to identify them without assistance. The practice of allowing this work to lie over and accumulate instead of keeping pace with the marking leads to mistakes being made and inadequate particulars being furnished and must not be permitted.

280. Disposal of T. T. 1s by Sub-Inspectors and Inspectors.—
 (1) When the trees have been marked, Sub-Inspectors will deliver the licenses and permits to the persons named therein and will obtain their signatures in column 22 of the form. He will then fill up columns 20, 21 and 23 of that form and will sign and date the certificate at the foot thereof and will return the same to the Inspector; if the trees are marked for a shop in another range, the application should be returned to the Inspector through the Sub-Inspector of that range. The Inspector will fill up columns 18, 19, 24 and 25 and return the form to the Commissioner who will fill up column 26 and file

the applications by ranges, those for each range being kept in the numerical order for easy reference. Any delay or irregularity in the return of applications to the Inspectors' Offices and from there to the Commissioner's Office should be avoided and should be noticed in the Commissioner's Office through a check of the entries made in the T. T. 1.

(2) When there is any dispute in respect of the ownership of trees or any objection is raised by the tree-owners to the marking of the trees pointed out by the renters, the Sub-Inspectors should not mark the trees; but must record the objection in writing and forward it along with the connected T. T. 1 application to the Inspector's Office together with a report pending settlement of the dispute between the renters and tree-owners.

281. Substitution of fresh Trees for Trees once marked.—(1) If it is proved to the satisfaction of the Commissioner that licensed trees have been rendered useless by drought or by being blown down or struck by lightning or by other unavoidable accident, fresh trees may be marked in lieu thereof. But when an applicant merely wishes to substitute fresh trees for those which, having once been entered in Form T. T. 1, have been specified in the license and permits granted by the Commissioner, a fresh application must be put in and fresh fees paid. When the substitution has been necessitated by the tree-owner's withdrawal of permission first granted or other cause beyond the applicant's control, the licensee may be allowed a refund of the fees paid on the original application on producing the receipt and the T. T. 1 endorsed by the Commissioner with a certificate that, owing to unavoidable circumstances, trees have not been marked. On the refund, the Commissioner should strike out the license and the trees from his registers T. F. 7 and T. T. 8. When, however, the non-marking of the trees first applied for appears to be the fault of the licensee, the Commissioner should refuse the refund.

(2) When toddy shop-keepers apply for sanction to substitute fresh trees owing to the withdrawal of the permission first granted by tree-owners, their application should be stamped with an eight anna court fee-label.

282. Rectification of Mistakes in marking Trees.—If, by any mistake, it should happen that wrong trees are marked, the mistake may be corrected and the right trees marked within ten days with the special permission of the Commissioner, provided that the trees have not been tapped or the preparation

of spathes begun, and that the numbers wrongly affixed are effectually removed.

283. *Trees marked in one Circle for Shops in another Circle.*—The number of trees marked in one Circle for shops in another should be intimated by the Inspector of the Circle in which the trees stand to the Inspector of the Circle where the shops are located. When the permanent licenses are issued they will be sent through the latter officer for delivery in order that the necessary entries may be made in his registers and in those of the Sub-Inspectors concerned.

284. *Marking of Trees illicitly tapped.*—(1) If a person convicted of illicit tapping or any other person applies for trees which have been illicitly tapped and there is no objection to the issue of a license, the trees may be marked upon payment of the full amount of tree-tax due under the tree-tapping rules irrespective of any amount that may have been levied under section 19 of the Abkari Regulation. If he continues to tap the trees without being marked he will be liable to be arrested again.

(2) The fees collected under section 19 of the Regulation should be credited to 'Miscellaneous' and not to 'Tree-tax'.

285. *Marking of Trees for British Shops.*—The following special instructions should receive attention in connection with the marking, etc., of trees in Cochin territory for shops in the Madras Presidency—

(1) Trees marked for such shops should be marked in a different series of numbers and with a distinctive letter (B) prefixed. The use of the distinguishing letter will obviate any difficulties that may arise from the use of duplicate numbers in the same tope. As a precautionary measure a line of paint should be drawn through the marks at the end of the British toddy year.

(2) Trees marked for the British shops must be treated separately throughout the tree-tax accounts.

(3) The tapping of trees should naturally stop on the expiry of the licenses and permits.

(4) Trees marked for British shops will be marked with the same paint as is in use for marking trees for Cochin shops.

286. *Paint, etc.*—(1) Inspectors of Circles should submit half-yearly indents in Form T. T. 12 so as to reach the Commissioner's Office on or before the 1st Dhanu and the 1st Mithunam

each year for the amount of paint, linseed oil, stencil plates, etc., which may be required for their Circles and in doing so, they should estimate their requirements with reference to the number of trees likely to be marked during the half-year for which the indent is submitted. One pound of paint will suffice for the marking of 150 trees and one pound to score out old numbers on 300 trees. Since trees for jaggery and bakery are marked with letters, one pound of paint ought to suffice for 200 trees. Paint and oil required for marking fermented toddy trees, jaggery and bakery trees, must be shown separately in the statement.

(2) Inspectors should submit at the close of every half-year a statement in Form T. T. 13 showing the number of trees marked and the quantities of paint and oil supplied and used. The statement should reach the Commissioner's Office before the 10th of Chingam and the 10th of Kumbham of each year. Orders will then be issued by the Commissioner for the disposal of all unexpended balance of paint. Any oil that remains over may be retained for use in the succeeding half-year.

(3) All stencil plates supplied to Sub-Inspectors should be kept in their charge under lock and key. To save delay two or three sets of stencil plates may, if required, be used by a Sub-Inspector and his peons in the same tope at the same time. Inspectors should see that the stock of stencil plates with each Sub-Inspector is not in excess of actual requirements. Stencil plates and paint should not be entrusted to petty officers and peons for marking in topes in which the Sub-Inspector is not actually present at the time of marking.

287. Arrangements with the Madras Government.—The following arrangement has been made in the matter of licensing of trees in the Cochin State for shops in the Madras Presidency and *vice versa*—

A. For licensing trees in Cochin State for British shops.—(1) Any British shop-keeper desiring to have trees in the Cochin State for tapping should submit to the Cochin State Excise Commissioner through the Circle Inspector of the Division, Cochin State, an application containing the full particulars of the trees required together with a certificate obtained from the British Inspector concerned to the effect that he is a licensed shop-keeper in British territory.

(2) The Cochin State Excise Commissioner will sanction the trees to be certified either by the Inspector of the Circle or the Sub-Inspector of the range where the trees stand, but he

reserves the power to refuse or to limit the number of trees to be licensed for British shop-keepers in any area in the State according to his discretion.

(3) After the application is certified it should be presented along with the usual chalan for the amount of tree-tax before the Cochin State Treasury Officer of the Taluk, where the trees stand, who will give the necessary receipt.

(4) When the rate of tree-tax is not the same in the Cochin State and the British territory, the rate to be paid shall invariably be the *higher rate*.

(5) Full tree-tax in one instalment should be paid by the British shop-keepers.

(6) The issue of licenses, the marking of trees, etc., will be effected in the same manner as if the applicant were a Cochin State shop-keeper.

(7) The Cochin State Excise Officer will issue the transport permit to the frontier, care being taken, as far as possible, to prescribe a route which does not involve the toddy passing any State toddy shops. For the transport of toddy from the frontier to the shop the necessary permit should be obtained by the shop-keeper from the British Circle Inspector. The officer of the State granting permits for the transport of toddy from the trees to the frontier will despatch letters of advice to the British Inspector in order to enable the latter to issue corresponding permits from the frontier to the shop.

(8) The currency of the licenses and permits issued by the Cochin Excise Officers shall correspond with the periods for which licenses for tapping are granted under the tree-tapping rules in force in the Madras Presidency.

B. For licensing of trees in British territory for Cochin State shops.—(1) A Cochin shop renter applying for trees in British territory will pay the full tree-tax in one instalment into a British Treasury and present to the British Tahsildar or Deputy Tahsildar concerned an application which must be certified and countersigned by the Excise Inspector of the State within whose jurisdiction the shop is situated.

(2) When the rate is not the same in the Cochin State and the British territory, the rate to be paid will invariably be the *higher rate*.

(3) The issue of licenses, the marking of trees, etc., will be effected in the same manner as if the applicant were a British shop-keeper.

(4) The British Inspector will issue transport permits to the frontier in the usual way, care being taken, as far as possible, to prescribe a route which does not involve the toddy passing any British toddy shop. For the transport of the toddy from the frontier to the shop necessary permit should be obtained from the Cochin State Excise authorities. The British Inspector will despatch letters of advice to the Excise Officer of the State in order to enable the latter to issue corresponding permit from the frontier to the shop.

(5) The British Circle Inspector to whom the application is forwarded shall have discretion to comply with an application either wholly or in part.

(6) The currency of the licenses and permits issued by the British Circle Inspector shall correspond with the periods for which licenses for tapping are granted under the tree-tapping rules in force in the Cochin State.

C. General conditions applicable to both A. and B.—The licenses and permits issued under this arrangement by the State or British authorities shall be liable to suspension or cancellation at the request of the British Circle Inspector or the Cochin State Excise Officer respectively.

288. Tree-tax Accounts.—(1) *T. T. 9*—*Abstract register of tree-tapping licenses issued.*—Register T. T. 9 will be maintained shop-wise and will be posted up to the 25th of each month (except in the month of Karkadagam when it should be on the evening of the last day) by the Commissionier from register T. T. 8. After the monthly totals of all the shops in the several Taluks are thus transferred to this register an abstract of the total number of trees licensed in all the Taluks together with the tree-tax demand thereon, etc., will be prepared and extracts in Form T. T. 9 (a) therefrom will be sent to the Diwan with the Commissioner's diary.

(2) The tree-tax due on trees marked in one Revenue Taluk for toddy shops situated in another should be remitted to and included in the demand of the Taluk in which the trees stand. Tree-tax on trees taken by Cranganur shop-keepers in the State will, however, be remitted to and included in the Cranganur demand and *vice versa*.

289. T.T. 10—Register of Demand and Collection under Tree-tapping Licenses.—(1) This register will always enable the Tahsildar or other responsible officer to keep himself exactly acquainted with the state of the demand and collections on account of the license fees, etc. In column 1 should be entered the date of receipt of the application T. T. 1 and in columns 2 to 4 the kind and number of trees, the head under which the revenue is due, such as 'Cocoanut', 'Palmyra', 'Sago', 'Fine imposed by the Diwan by Proceedings No.....dated.....' and so on and in the appropriate columns Nos. 5 to 16. the amount of the monthly demand under each item. Similarly, the items and amounts of the monthly collections will be entered in columns 17 to 29. A total should be struck for the collections of the month and carried across to the left hand side and entered against 'Total collection of the month' in the column allotted to the month and a balance struck. If there is a balance, it will be carried up to the first line of the next month on the demand side and posted against the item 'Balance due from the previous month'. A separate page or pages of the register must be allowed for the purchaser of each shop in the Taluk responsible for the payment of license fees.

(2) By allotting successively a sufficient number of pages to cover the applicants for each shop and by entering the name and number of the shop at the head of each page in addition to the name of the applicant, the amount due from the defaulters and the amount outstanding against each shop will easily be ascertained. The entries made in the register should be verified and attested by the Chief Ministerial Officer of the Taluk Office.

(3) Tahsildars will forward to the Commissioner of Excise a statement in Form T. T. 10 (a) showing the demand, collection and balance of tree-tax due by instalments so as to reach him not later than five days after the date fixed for the payment of such instalments to enable him to point out any discrepancies which may exist between his office figures and the Taluk accounts of the demand under tree-tax, and also to enable him to take prompt action against the defaulters, if any, in the payment of tree-tax arrears by suspending or cancelling the tapping licenses granted to them and any further steps necessary for the realisation of the arrears. To secure agreement between the Commissioner's Office accounts which will be closed on the 25th of each month (except in the month of Karkadagam) and the accounts of the Taluk Offices, no fees for fresh licenses, whether original or supplemental, should be received in the Treasury

after the 25th of any month except in Karkadagam. Tree-tax arrears, however, tendered at any time of the month with interest will, of course, be accepted and duly credited to the party concerned. Fresh applications with the required amount of tree-tax for the issue of licenses for a coming year will be received and receipts granted therefor. These amounts will be entered in the register of the year to which such licenses relate and not in the register of the year when they are received.

290. T. T. 11—Registers of monthly Progress of Tree-tax System.—The Commissioner in his monthly diary submitted to the Diwan will show the progress of the tree-tax system and give particulars of trees applied for in each Taluk in the month and up to the month with the tax leviable thereon. He will also maintain a register in Form T. T. 11 which is intended to serve as a compilation register of information relating to the progress of the tree-tax system for a series of years. This should be posted up from the T. T. 9.

291. Working of the Tree-tax System.—The responsibility for working the tree-tax system lies upon Inspectors of Circles. Their attention must be particularly drawn to—

(i) preventing any delay on the part of Sub-Inspectors in the marking of trees licensed to be tapped for fermented toddy and the making over of licenses and permits to licensees;

(ii) ascertaining that no unlicensed trees are tapped;

(iii) making careful and frequent inspections of shops and topes and comparison of the yield of trees being tapped with the stock found in transit or in the shops; and

(iv) careful check of all toddy in transit.

292. Prevention of Delay in Tree-marking.—This can be secured by care and forethought on the part of Sub-Inspectors in laying out their tours. For the convenience of applicants applications for trees will be received, trees will be marked and licenses issued at any time during the month immediately preceding any annual or half-yearly period, to take effect from the commencement of such period, provided that no toddy shall be drawn except during the currency of such license. To facilitate disposal, applicants should be encouraged to put in their applications before the beginning of each half-year, and Sub-Inspectors should be sent round, as soon as possible, after the sale of toddy shops is over, to communicate with the toddy drawers, purchasers of shops and others interested and to urge

them to send in their applications in ample time. The Commissioner should insist on the promptitude in the despatch of T. T. 2s and G. 2s from the Commissioner's Office on receipt of the original T. T. 1s and on the prompt resubmission of T. T. 1s, original and duplicate, by the Sub-Inspectors and Circle Inspectors, in order that delays in marking may be checked and prevented. During the season when applications for tree-tapping licenses are numerous, Sub-Inspectors should so arrange their tours that every part of their ranges in which there may be trees to be marked may be visited in turn, and that trees may always be marked within ten days of the duplicates reaching them. The Sub-Inspectors should be made to understand the importance of the promptitude in the marking of trees and should be held responsible for any failure on their part to mark them within a reasonable time, and Inspectors should closely supervise their movements and see that the marking of trees is, on no account, delayed unnecessarily. Inspectors will be held personally responsible for inadequate supervision in this respect.

293. Prevention of Illicit Tapping.—(1) This cannot be attained without frequent and systematic inspection. With this, it should not be difficult to prevent unlicensed tapping. Inspectors should take with them, when they proceed on tour, a sufficient number of applications returned by the Sub-Inspectors, to check the accuracy of the entries made by Sub-Inspectors in register T.T. 4 (vide S.O. 279) by reference to which they will, at a glance, be able to see how many trees should have been marked, as licensed to be tapped, in every field by which they pass. Another glance at the trees in the field, all of which will be marked on the same side, will show that no number affixed to a tree is repeated and what the highest number in a field is. The accuracy or otherwise of the entries in register T. T. 4 will thus at once be seen. A similar check should be effected in the case of trees tapped for sweet toddy. Another method in this case will be the frequent examination by the Inspector and Sub-Inspectors of the pots brought down from and taken up the trees in the mornings and evenings and the invariable prosecution of any one using an unlimed pot, or a pot insufficiently coated with lime, or into which sufficient lime has not been dropped before it is attached to the spathes on the pretence of manufacturing sweet toddy.

(2) Cases of illicit tapping after the payment of tree-tax, but before marking, should be very carefully enquired into by Inspectors who inquire into such cases. Where the delay is

not the fault of the applicant for a license, the offence should be treated as technical and the accused should be warned. If the Inspector finds that the delay in marking is the fault of the applicant, or that there has been loss to the Government revenue, or a deliberate attempt to defraud Government, or the offence is such that it cannot be dealt with by a mere warning, such cases should be disposed of on their merits. Except in the case of old offenders, prosecution for tapping trees after payment of tree-tax, but before marking should not be resorted to unless there is clear intention to defraud Government or there has been a loss to the revenue. At the beginning of a lease or a half year, the Commissioner must pay special attention to this matter and if he considers that there is any reason to believe that an excessive number of cases of tapping before trees are marked is being sent up for trial in any Circle, he should call for the case files of such cases before final orders are passed, see that the enquiries as to delays are complete and instruct the Inspectors how to dispose of the cases.

(3) Permanent licenses and permits should be delivered to the parties within the time allowed in the temporary licenses but in cases, where the period of 30 days allowed in the temporary license has expired before the permanent licenses and permits have been delivered, action should not be taken against the tapper till the matter has been reported to the Commissioner and orders obtained. When submitting such reports full explanation should be given for the delay in the delivery of licenses and permits.

(4) Tapping without license and transport without permit must not be allowed, but in order that this prohibition may be enforced without undue hardship to the tappers, it is necessary that there shall be no delay in the delivery to them of the licenses and permits under which they can legitimately tap and transport. Where the licenses and permits are to the shop-keepers, the departmental officers are under the same responsibility until they have delivered them to the persons in whose names they are made out, thereafter it lies with the shop-keeper to see that each of his tappers is armed with the license issued for the trees he is to tap, and it is important to insist on the shop-owner's responsibility for the proper working of his shop. If, therefore, a tapper is found tapping without a license or with a license which does not cover the trees which he is tapping, and the reason is found to be that the shop-keeper has delayed to forward the license or has forwarded the wrong license, the shop-keeper should be charged with abetting tapping without a license.

Similarly, the shop-keepers should be charged for abetment of illicit transport when it is found that in consequence of a fault or omission on their part, toddy is being transported without permit or with inappropriate permits.

(5) A reasonable time is allowed in the transport permits for the transport of toddy from a tope to a shop, but there is a limitation and this is to prevent malpractices on the part of the tapper. Generally transport should be concluded by the time fixed in the transport permit. It is not, however, intended that where transport should be concluded by 9 a. m. or 10 a. m. a prosecution is to follow because of a delay of half an hour or so, but action must be taken if there is a long delay, and especially when there are suspicious circumstances.

(6) No sweet toddy, even if it be the produce of marked trees on which tree-tax has been paid, shall be kept or sold in the shop; nor shall sweet toddy be mixed or allowed to be mixed with fermented toddy drawn from trees marked for the shop either in the shop or outside it.

294. T. T. 17 and T. T. 18.—Inspectors should submit annual statements in Forms T. T. 17 and T. T. 18, so as to reach the Commissioner's Office on or before the 10th of Chingam of each year, showing range-war and shop-war particulars of trees marked and licensed in their Circles during the previous year. These statements will enable the Commissioner to see that the postings of the T. T. Registers in his office and in the Offices of the Inspectors agree and to point out discrepancies, if any, and to rectify the same besides furnishing information for the annual administration reports.

295. Rules regarding Bakeries.—(1) The rules issued by the Diwan for the issue of licenses, etc., for bakeries are contained in Diwan's Notification No. 25, dated 6th Chingam 1107 (vide pages 90—91, Volume I).

(2) Bakers who use toddy in the manufacture of bread will be granted licenses in Form T. T. 6 for possession of toddy in their bakeries on applying to the Commissioner of Excise in Form T. T. 6 (b). All bakers are bound to maintain accounts of toddy received and used in the bakery in Form T. T. 6 (c). In cases where bakers get their supplies of toddy from licensed toddy shops, a general transport permit alone is necessary if the toddy to be transported from the shop to the bakery exceeds the limit of transport without a permit. In the case of bakers, who wish to get separate trees tapped for the toddy required by them, tapping licenses in Form T. T. 6 (a) and transport permits

in Form G. 2 will be issued at the discretion of the Commissioner on the parties remitting the prescribed fees and applying to the Commissioner in Form T. T. 1 with the Treasury receipt evidencing payment of the fees.

(3) Trees for drawing toddy for use in the manufacture of bread should not be marked until license and permit and necessary orders therefor are first received from the Commissioner. The previous permission of the Commissioner is necessary in the case of all T. T. 1 applications from bakers whether original or supplemental. Inspectors are prohibited from issuing temporary license in the case of trees applied for by bakers.

(4) The bakery license shall be current only so long as the corresponding tapping license or transport permit is in force. Fresh applications should, therefore, be made for each half-year.

(5) All trees licensed for bakeries will be marked with letter 'B' with the same paint used in the case of trees licensed for toddy shops. The Commissioner will maintain a separate volume of T. T. 7 for trees licensed for bakeries. Inspectors will similarly maintain separate volumes of T. T. 1 (a)s and Sub-Inspectors T.T. 1 (b)s and T.T. 4s.

UNFERMENTED OR SWEET TODDY.

296. Exemption of Sweet Toddy from certain Provisions of the Regulation.—(1) Toddy drawn in pots or other receptacles freshly coated internally with lime is exempt from the provisions of sections 10 and 13 of the Abkari Regulation throughout the whole State.

Lime is prescribed as the substance with which the interior of the pots or other receptacles in which sweet toddy is drawn should be coated, as it checks the fermentation of toddy, but this effect cannot be secured unless the internal lime coating of the toddy pot or vessel is thorough and is renewed every time the pot is emptied of its contents and is re-attached to the spathe. Careful scrutiny on the part of the officers of the Department is necessary to prevent this concession which is intended by Government to apply to *bona fide* manufacturers of unfermented toddy, being used as a cloak for the manufacture of fermented toddy. The mere presence of lime is not sufficient; officers must satisfy themselves that the coating is effectual. Fermentation may be taken as evidence of the insufficiency of lime-coating; but it is necessary to distinguish

fermentation from the effervescence that may be set up by the use of old air slaked lime. The latter will be a feeble effervescence which will rapidly diminish in strength and will be unaccompanied by the characteristic smell of fermented toddy. 50 grains of freshly burnt lime per gallon are found to be sufficient to absolutely arrest fermentation.

(2) The dropping of lime into pots which is the custom with tappers in some Taluks is probably more efficacious than internal coating with lime; and where this is the practice, inspecting officers should see not only that sufficient lime is added but also that sweet toddy tappers when climbing trees to bring down pots for inspection do not take up lime with them and put it into the pots before the latter are offered for inspection.

(3) No prosecution should be instituted on a charge of drawing toddy in pots not completely coated with lime, unless it can be proved that fermentation has taken place.

297. Rules for the issue of Licenses to Sweet Toddy Tappers —
(1) The rules applicable to the issue of licenses for the tapping of toddy yielding trees and for drawing sweet toddy therefrom are contained in Diwan's Notification No. 26, dated 6th Chingam 1107 (vide pages 79—81, Volume I).

The form referred to in rule 2 of the rules contained in the Notification above referred to is Form T. T. 1. For every application for the issue of a license for tapping for jaggery or sweet toddy a separate T. T. 1 form must be used. With regard to the preparation of applications, marking of trees and the issue of licenses, etc., the procedure will be the same as in the case of fermented toddy trees; the originals of the T. T. 1s, after they are certified, being sent to the Commissioner's Office for the issue of licenses.

(2) Trees licensed for jaggery toddy will be marked with the letter 'J' with the same paint used for fermented toddy trees. All licenses for jaggery will be annual.

(3) Whatever may be the number of trees applied for in an application only one license in Form T. T. 3 will be granted subject to the maximum prescribed in the rules, and applicants must, therefore, be instructed not to apply for more trees than one can conveniently tap. No jaggery tapping should be allowed in parambas where fermented toddy tapping is going on, except in the case of extensive fields where this restriction would be a hardship to applicants. Tapping for sweet toddy should be concentrated as far as possible.

(4) In the case of supplemental applications the original licenses granted to the party should be obtained and forwarded with such applications when the necessary additional entries will be made therein with reference to the supplemental applications and returned to the Inspectors for delivery to the parties concerned, provided that the total number of trees does not exceed the maximum number allowed. Similar procedure will be followed in cases where substitution of trees is recommended and sanctioned. The marks on the trees for which substitution has been allowed should be obliterated when the new trees are marked.

(5) After the trees are thus licensed and marked departmental supervision may be confined to seeing, at fixed hours generally in the morning and evening, that all pots are brought down, that the toddy in them is not fermented and that it is at once converted into jaggery. Night patrols and surprise visits should also be made now and again to all topes where there is suspicion of illicit practices and pots here and there lowered and examined. Officers should not, however, insist unnecessarily on trees being climbed and pots brought down. Provided that the yield of sweet toddy is fair and that it is properly converted into jaggery it is unnecessary to insist on a thick lime coating of the pots.

(6) The Commissioner will maintain a separate T. T. 7 in respect of trees licensed for jaggery or sweet toddy. The register should be posted range-war and the T.T. 1s after receipt back from the Inspectors will be filed in the Commissioner's Office range-war and in the alphabetical order of the villages. Inspectors will maintain T. T. 1(a)s and Sub-Inspectors T. T. 1(b)s and T. T. 4s, in respect of trees licensed for sweet toddy.

298. Restrictions on the grant of Licenses for Jaggery Tapping.—(1) Inspectors will satisfy themselves with reference to the following instructions that the applicants are eligible for jaggery licenses before issuing temporary licenses in the case of licensees of previous years or before recommending the issue of licenses in the case of fresh applicants as the case may be. These instructions are intended principally to prevent malpractices and protect the revenue and the principle, therefore, to be always kept in mind when an application comes up for disposal is whether compliance with it is likely to prove a menace or not. All cases where jaggery licenses have to be refused should be reported to the Commissioner for orders.

(i) No one should be given a jaggery license, who is not a *bona fide* manufacturer of jaggery.

(ii) The heir of a jaggery licensee should not automatically be allowed to use his deceased father's license; but sanction should be obtained to transfer the license in the name of the heir.

(iii) Deaf and dumb persons should not be given licenses, nor can licenses be issued in the name of women applicants.

(iv) Applicants, who have been fermented toddy tappers in previous years, should not be refused licenses simply on that ground. Unless there is reason to suspect that they have ulterior motives they should not be denied licenses.

(v) No license for sweet toddy shall be issued to any toddy shop-keeper or to any tapper employed by such shop-keeper.

(vi) If a jaggery tapper has fermented toddy tappers or licensees of toddy shops living with him, his jaggery license should not be renewed.

(vii) In the case of convicted and departmentally released tappers they will not be given licenses again for a period of at least two years, and that only if there is reason to believe that they have altogether given up malpractices and are not likely to offend again. When a jaggery tapper is convicted of Abkari crime or has been guilty of any serious breach of the conditions of his license, and his license has been cancelled, he should not be given a renewal of his license without the special orders of the Commissioner.

(2) Inspectors and Sub-Inspectors will maintain in their offices a list, in Form T. T. 16, of persons to whom jaggery licenses are refused whether for a breach of the license condition or other reason. The Commissioner will maintain a similar list in his office.

299. Jaggery Industry.—All officers of the Department should keep themselves well informed of the state of jaggery industry in the various Taluks and Inspectors will note in their administration reports whether the industry is growing or declining.

CHAPTER X.—HEMP DRUGS.

300. Definition and Control.—(1) 'Hemp drugs' means any intoxicating drink or substance prepared from any part of the hemp plant and includes ganja, charas, bhang and every preparation and admixture of the same. 'Hemp drugs' are 'intoxicating drugs' within the meaning of the definition of section 3 (14) of the Cochin Abkari Regulation, I of 1077. The import, export, transport, manufacture, possession and sale of these drugs are, therefore, governed by the Regulation and the rules and notifications issued thereunder. The forms of licenses, permits, accounts and registers to be maintained in this connection are contained in Volume III.

(2) The limit of possession of hemp drugs by any person without a license is three tolas of ganja or ten tolas of bhang.

(3) Instructions for the identification of the hemp plant are contained in Volume III.

301. Disposal of Vend Licenses-H. D. 4.—The monopoly of vend at shops for the retail vend of hemp drugs is sold in auction shop by shop. A register in Form G. 3 should be maintained in the Commissioner's Office showing the particulars of licenses issued for the sale of hemp drugs and preparations.

302. Cultivation, Manufacture and Supply.—(1) The cultivation of the hemp plant (*Cannabis Sativa* or *Cannabis Indica*) and the manufacture of hemp drugs are not permitted in the State. The entire supply of the drug required for consumption within the State is obtained by import from one of the Government store-houses in the Madras Presidency; the procedure mentioned in S. O. 314 (1) being followed for getting down the drugs.

(2) The Government of Madras have sanctioned the supply of ganja to the State at the rate of Rs. 3* per seer (exclusive of the cost price at the time of purchase) for a period of five years

* The arrangement with the Madras Government has been further extended for a period of 5 years from 1st April 1930, centage per seer of ganja being Rs. 2-5-0 instead of Rs. 3.

with effect from 1st April 1925. The full issue price will be remitted in the first instance, a refund of duty deducting therefrom Rs. 3* on every seer of ganja supplied being granted to the Darbar at the end of each financial year. The conditions of supply are—

(i) The Darbar shall purchase the ganja required for the State only from one of the store-houses of the Madras Government, discretion being given to it to choose the store-house.

(ii) The Darbar shall not sell ganja at a less price than it pays for it to the Madras Government including the full duty.

(iii) The Darbar shall adopt adequate measures to ensure that the price charged to the consumer in the State is not less than that prevailing in the adjoining Districts of the Madras Presidency, a condition to this effect being inserted by the Darbar in the vend licenses. In order to facilitate the observance of this condition the Darbar shall cause the prices prevailing in the frontier shops to be intimated from time to time to the Excise Inspectors of the frontier Circles in the Presidency and the latter should supply similar information to the officers of the Darbar.

(iv) The Darbar shall adopt adequate measures to the satisfaction of the Madras Government for the protection of the provincial revenues derived from hemp drugs.

(v) The Darbar shall prevent the cultivation of the hemp plant and shall destroy the spontaneous growth of the plant throughout the State and shall also effectively prevent the smuggling of the drug from or into British territory. The Darbar shall maintain sufficient preventive staff to enforce the above condition.

(vi) The sale of ganja in the State shall be restricted to licensed shops.

(vii) The number of shops in the Cochin State territory within three miles of the British frontier shall be reduced from 38 to 24. No shop shall be shifted nearer the frontier than three miles and no new shop shall be opened within five miles of the frontier.

(3) In modification of the procedure prescribed in (2) in the matter of refund of duty the Madras Government have since directed that with effect from 1st April 1930, only the centage

* The arrangement with the Madras Government has been further extended for a period of 5 years from 1st April 1930, centage per seer of ganja being Rs. 2-5-0 instead of Rs. 3.

charge need be paid at the time of supply of the drug, the State levying its own duty at the rate prevailing in the Madras Presidency from time to time.

303. Verification of imported Drugs, Storage, Issues, Returns of Consumption and other Statistical Returns.—(1) The procedure laid down in S. Os. 315 to 318 apply also to the verification of imported hemp drugs, storage and distribution, stock-taking and returns of receipts and issues and consumption of ganja.

(2) Shop-keepers may obtain their supplies of hemp drugs from another shop-keeper, the consignment being covered by a permit issued by a competent officer.

(3) During the closing month of the lease (Karkadagam) shop-keepers should not be permitted to apply for more ganja than is likely to be necessary to meet the demand during the remaining days of the lease. Every indent for ganja in Karkadagam to the Treasury Officer or to any ganja shop-keeper shall be sent through the Inspector of the Circle in which the shop is situated, who may, at his discretion, refuse to pass it in full and may pass it for supply of only such quantity as he considers reasonable.

(4) No fixed scale for dryage in respect of stocks in shops can be laid down, but inspecting officers should make an allowance of half per cent for excess or dryage when they check the shop accounts. It should also be taken into consideration that in the dry months the cakes will lose and in the damp months gain weight. But where inspecting officers notice a difference in the stocks on hand and those shown in the accounts so serious that it cannot be explained by ordinary wastage or petty errors, it will be evident that the accounts have not been properly kept as required by the conditions of the license, and the matter should be reported to the Commissioner.

(5) A register in Form H. D. 2 should be maintained in the Commissioner's Office showing the advances drawn and repaid in respect of the stocking and issue of ganja.

(6) The report of stock taking should be submitted by the Treasury Officers in Form H. D. 10 and the statement of receipts and issues in Form H. D. 11.

(7) The quarterly statement of consumption of ganja in each shop should be submitted by Inspectors of Circles in Form O. 6 the information being obtained as in S. O. 318 (2).

(8) Inspectors of Circles will submit so as to reach the Commissioner's Office by the 5th of the month succeeding each quarter (English year) a statement in duplicate in Form O. 5 showing the selling price of ganja in the shops bordering on the British frontier. One copy each of these statements should be sent by the Commissioner to the British Excise Inspectors of the frontier Circles. On receipt of similar information from the British officers concerned, the Commissioner will publish a notification in the Gazette regarding the selling price of ganja in the British shops bordering on the Cochin frontier.

(9) The Commissioner should submit to the Diwan's Office by the 15th July every year a return showing the probable quantity of ganja likely to be purchased by the Darbar during the next financial year.

(10) The report and statement referred to in S. O. 311 (2) and (3) should contain necessary information regarding hemp drugs and its preparations and admixtures.

304. *Disposal of Hemp Drugs confiscated or surrendered.*—Hemp drugs confiscated under the Regulation or surrendered under the Hemp Drugs Rules should be sent to the Commissioner of Excise in a sealed package. The Commissioner shall examine such drugs and in case he is unable to decide whether it is fit for consumption or not, he may send it to the Chief Medical Officer or a Civil Surgeon. When the drugs are received back from such Medical Officer with his opinion, the Commissioner shall, if the article is declared fit for use, forward it to the 'Central Stores' to be taken into stock or shall immediately destroy or cause to be destroyed such drugs in his presence or in the presence of such officer as he may depute for the purpose in case the drugs are declared unfit for use. Care should be taken to weigh the drugs and see that the quantities correspond with those forwarded. Intoxicating drugs confiscated in any case should not be dealt with until the appeal time has expired.

CHAPTER XI.—COCAINE AND ALLIED DRUGS.

305. *Introductory.*—(1) The intoxicating drugs known as cocaine were first brought under Excise control in the State with effect from the 1st of Chingam 1037. Restrictions were also imposed from the same date on certain cocaine substitutes such as novocain, eucaïne, beta eucaïne, lactate eucaïne and holocaine. These restrictions were further extended in Karkadagam 1101 to coca leaves, alkaloids of coca, any other intoxicating drink or substance prepared from the coca plant, any drugs, synthetic or other, having a like physiological effect to that of cocaine and any preparation or admixture of any of the above. No excise revenue is derived from cocaine.

(2) Instructions for the identification of cocaine and coca plant are contained in the appendices.

306. *Cultivation and Manufacture.*—The cultivation of the coca plant and the manufacture of cocaine and allied drugs from coca leaves are not permitted in the State. The quantity required is imported from foreign countries and British India by holders of licenses in Form E. C. 1 and by the State Medical Department.

307. *Import.*—(1) Persons desiring to import cocaine from British India, any Indian State or foreign territory must obtain an import permit from the Commissioner of Excise and an import certificate signed by the Diwan and countersigned by the Agent to the Governor-General, Madras States, in respect of each consignment. In applying for these, they should state the name and address of the firm from which they purchase the drug, the exact description and quantity of the drug and the purpose for which the drug is required. If the Diwan is satisfied that the drug is required solely for medicinal purposes and that the person is authorised to possess the quantity of the drug applied for, he will grant an import certificate in the prescribed form. The licensee should then forward the certificate to the Agent to the Governor-General who, if he is satisfied that the drug is required solely for medicinal purposes, will countersign the certificate and also issue a permit if the drug is to be imported through a British Indian Port or British India. The licensee should forward the certificate to the exporting firm along with

his indent for the drugs. In the case of imports from British India and other Indian States, the import permit should also be sent to the exporting firm for presentation to the officer in the Province of export who is empowered to authorise the export of the drug. In the case of imports from a foreign country, the import certificate will be issued in duplicate. The original should be sent to the exporting firm and the duplicate to the Commissioner of Excise, Madras, with an application for the issue of an import authorisation marked 'In transit' to enable the consignment being cleared from the Customs.

(2) Duplicates of the permits issued by the Commissioner of Excise should be sent to the Inspectors of Excise concerned in order that they may be in a position to verify whether the import was in accordance with the terms of the importer's license or permit and in the event of this not being the case will be able to report to the Commissioner for necessary action being taken in the matter. Cases of unauthorised import of cocaine should be dealt with under section 55 (a) of the Abkari Regulation.

308. *Exports.*—The export of cocaine from the Cochin State is restricted to cases where the consignment to be exported is covered by a completed import certificate in the prescribed form issued under the authority of the Government of the country of destination.

309. *Possession, Transport and Sale.*—The rules for the possession, transport and sale of cocaine are contained in the Cochin Cocaine Rules, on pages 63—73 of Volume I. Government hospitals and dispensaries are exempted from taking out E. C. 1. licenses. Transport of cocaine and allied drugs within the State in excess of the limit of private possession requires a permit in Form G. 2 granted by the Commissioner or by licensed vendors (in the case of drugs sold by themselves) concurrently with the Commissioner and subject to the control of the Commissioner.

310. *Disposal of Confiscated Drugs.*—When confiscation of coca leaves, alkaloids of coca or any other intoxicant prepared from the coca plant or any preparation or admixture of the above is ordered either by a Magistrate or by the Commissioner, the articles concerned should be sent to the Commissioner in a sealed package for disposal. The confiscated coca leaves should be destroyed and the other drugs disposed of either by private sale to or by auction among persons already licensed to possess them.

311. Reports.—(1) The Commissioner will submit to the Diwan every year, along with his annual administration report, the number of cocaine licenses issued and the quantities of cocaine and allied drugs imported into the State during the year.

(2) He will also submit so as to reach the Diwan's Office not later than the 15th of June a report in quadruplicate on the traffic in opium, cocaine and other dangerous drugs for each British official year ending 31st March.

(3) A statement showing the estimates of quantities of dangerous drugs to be imported in each year should be sent to the Secretary to the Commissioner of Excise, Madras, so as to reach him not later than the 15th of October each year.

CHAPTER XII.—OPIUM.

312. *Introductory.*—(1) Section 4 of the Opium Regulation VIII of 1076 prohibits the cultivation of the poppy and the manufacture of opium. The possession, transport, import, export, and sale of opium and its preparations are governed by the rules issued under sections 6 and 13 of the said Regulation (vide pages 129—136 of Volume I).

(2) The limit of private possession and retail sale of opium is one tola throughout the State.

(3) Licensed retail vendors may prepare, procure and sell intoxicating drugs prepared from opium, other than those used for smoking, containing not more than one tola of opium. They may also be made by private persons, from opium lawfully possessed by them, up to such quantity as may contain not more than one tola of opium.

(4) Preparations of opium used for smoking may not be bought or sold, but private persons may manufacture the same for their own use from opium lawfully possessed by them up to such quantity as may contain not more than $\frac{1}{2}$ a tola of opium.

(5) Any person may possess at one time only such quantity of morphia drugs as may be dispensed by a licensed chemist on a prescription given by an approved practitioner, but approved practitioners may possess morphia drugs containing not more than 120 grains of morphia or active principles of morphia in the aggregate.

(6) The smoking or consumption of opium or its preparations in any form in licensed premises is prohibited.

313. *Disposal of Vend Licenses.*—(1) *Licenses granted to retail Vendors—O.4.*—The monopoly of vend at shops for the retail vend of opium and intoxicating drugs made from opium, other than morphia and preparations used for smoking is sold in auction annually shop by shop.

(2) A register in Form G. 3 should be maintained in the Commissioner's Office showing particulars of licenses issued under the Opium Regulation.

314. Supply of Opium.—(1) The entire supply of opium required for consumption in the State is imported from the Madras Taluk Office. The Darbar will pay into the Sub-Treasury at British Cochin, the full issue price of opium indented for, at the rates prevailing in the Madras Presidency and address the Agent to the Governor-General, Madras States, forwarding the Treasury receipt and the necessary import certificate, for the issue of a pass for the import of the drug.

(2) From the 1st of April 1927, the Madras Government sanctioned to the Cochin Darbar the issue of opium duty free on the following conditions—

(i) The farming system should be abolished in the Cochin State with effect from the 15th of August 1927 and the independent shop system prevailing in the British territory should be introduced into the State with effect from that date.

(ii) The Darbar shall not cultivate *Papaver Somniferum* and shall effectively prevent the cultivation of *Papaver Somniferum* within the State.

(iii) The Darbar shall not manufacture opium or permit the manufacture of opium within the State.

(iv) The Darbar shall prohibit and effectively prevent the importation of opium except on account of the Darbar.

(v) The Darbar shall obtain its entire supply of opium from the Madras Government and shall prohibit the importation into its territory of opium other than that supplied by the Madras Government. The quantity that the Darbar shall purchase in any financial year shall not ordinarily exceed 1,300 seers. It shall have no claim for rebate of duty on any quantity purchased in excess of this limit. The Madras Government shall have the right to curtail or refuse supplies over 1,300 seers or reduce the maximum if the demand appears to be unduly high, or if there is reason to believe that opium is being smuggled out of the Cochin State.

(vi) The Darbar shall not export any opium except such opium as may be returned by it to the Madras Government and shall prohibit the export of opium from its territory.

(vii) The Darbar shall take effective steps to prevent smuggling of opium from its territory not only to the Madras Presidency but also to any other place.

(viii) The Darbar's Excise staff shall co-operate with the Excise staff of the Madras Government in the suppression of opium smuggling.

(ix) The Darbar shall not sell opium to licensed vendors at any price less than that charged by the Madras Government for opium supplied to shop-keepers in the Presidency.

(x) The transport and sale of opium and the possession of more than one tola of opium within the State shall be restricted to persons licensed by the Darbar.

(xi) The number of shops within a limit of three miles (on the Cochin side) of the border should be reduced to the 22 shops agreed upon between the two Governments and these shops shall not be removed closer to the frontier than their location in previous years. Similarly the number of shops within three miles of the border (on the British side) will be six. No new shop shall be opened within five miles of the border on either side without the consent of the Darbar or the Madras Government as the case may be.

(xii) The Darbar shall adopt adequate measures to ensure that the price charged to the consumers in the State is not less than that prevailing in the adjoining British Districts a condition to this effect being inserted by the Darbar in the vend licenses. To facilitate the observance of this condition the Darbar shall cause the prices prevailing in its frontier shops to be intimated every month to the Commissioner of Excise, Madras, and the latter shall afford similar information to the officers of the Darbar.

(xiii) The Darbar shall co-operate with the Government of India and the Madras Government in carrying out any international convention accepted by either of these Governments for the suppression or control of the traffic in opium.

(xiv) The Madras Government shall have the right to stop or reduce the supply of opium and to denounce this agreement, if they consider that the above conditions have not been complied with by the Darbar.

(xv) Either party may give notice before the end of one financial year that the agreement will be abrogated at the end of the next financial year.

(3) The full issue price will be paid by the Darbar in the first instance when the drug is supplied and at the close of each financial year, the amount collected as duty will be refunded to

the Darbar after deducting the centage of rupee 1 per seer to cover the approximate charge for freight, etc., incurred by the Madras Government in obtaining opium and stocking it in Madras.

(4) In modification of the procedure prescribed in (3) in respect of refund of duty, the Madras Government have since directed that, with effect from the 1st of April 1930, only the cost price of opium need be paid at the time of supply in addition to the centage charges in the case of issues made to the State within the maximum annual limit up to which the refund of duty is admissible. The full issue price will have to be paid in respect of opium issued to the State in excess of the maximum limit.

315. Verification of Imported Opium.—The consignments of opium imported have to be verified in the British territory as near the frontier as possible before they actually pass the frontier. Till very recently such verification had to be made at Ernakulam Railway Station either by the Deputy Collector or the Sarishtadar Magistrate, British Cochin; but now the verification is done by the Commissioner who, after noting the result of the verification on the back of the advices received by him, will send them to the issuing officers.

316. Storage and Distribution.—(1) Opium imported into the State is warehoused, in the first instance, in the 'Central Stores' attached to the Excise Commissioner's Office at Ernakulam from where it is distributed to the several Taluk Treasuries on indents by the Treasury Officers concerned. The Taluk Treasuries form the sources of supply to shops. The responsibility for the storage and issue of opium rests primarily with the Commissioner. He is in direct charge of the drugs in the 'Central Stores' and is responsible for their safe custody. No opium received into the 'Central Stores' shall be removed therefrom until an order in writing for such removal has been issued by the Commissioner.

(2) Stock of opium received in a Treasury shall be kept in the Treasury by the Treasury Officer who shall be responsible for its safe custody. The stock will be under the single lock of the Tahsildar or, in his absence, of the Samprathy. Whenever there is a transfer of charge in the Treasury between these officers, the same should be noted in the stock register of opium kept in the Treasury.

(3) The rules regulating the issue of opium from the 'Central Stores' to the several Treasuries and from thence to shop-keepers, and the maintenance of the several registers and accounts in connection therewith are contained in the Diwan's Notification No. 54, dated 9th Vrischigam 1106 (vide pages 74—78 of Volume I).

(4) In addition to the registers prescribed in the rules referred to in (3) the Commissioner should maintain in his office a register in Form O. 2 showing the advances drawn and repaid on account of stocking and issue of opium.

317. Stock-taking.—(1) Stock must be taken of opium in the 'Central Stores' and in the several Treasuries on the last working day of every month. The actual balance found at the time of stock-taking should be verified with the book balance. Treasury Officers should submit reports to the Commissioner in Form O. 12 embodying the results of the stock-taking.

(2) All inspecting officers and those empowered to check stock should note their condition, check the entries made in the books maintained and embody the result in their inspection reports in the form of answers to the following questions—

(i) Are the accounts of stock and issue kept up-to-date?

(ii) Do the quantities shown in the permits issued by the Commissioner tally with the entries of receipts in the stock register?

(iii) Has the price of the quantities of opium shown in the register of issues been regularly credited in the cash accounts in the Treasury?

(iv) What is the stock in hand on the date of inspection?

(v) When was stock last actually taken?

(vi) Was stock taken by the Treasury Officer on the last working day of every month and reports showing the results regularly forwarded to the Commissioner of Excise immediately after?

(vii) Does the stock found on inspection agree with the balance as per the registers?

(viii) Is the stock adequate or in excess?

(ix) Was care taken to see that supplies were made only to licensed vendors?

318. Returns of Receipts and Issues and Consumption of Opium.—(1) The Treasury Officers shall, before the 5th of every month, forward to the Commissioner and the Excise Inspector of the Circle concerned statements in Form O. 13 showing the receipts and issues of opium relating to the previous month.

(2) Officers in charge of Circles should submit so as to reach the Commissioner's Office not later than the 20th of the month succeeding each quarter, a quarterly statement in Form O.6 showing the consumption of opium in each shop. The information for preparing the return should be gathered from the duplicates of permits and monthly statement of receipts and issues received from the Treasury Officers and from an examination of the accounts maintained in each shop. Since the information for the last month of each quarter will be available only after all the shops in the Circle have been inspected in the month succeeding the quarter, Sub-Inspectors should be required to complete the inspection of the opium shops in their ranges by the 15th of that month. Explanations should be furnished wherever the figures differ greatly from those of the corresponding period of the previous year.

319. Other Returns.—(1) Inspectors of Circles should also submit so as to reach the Commissioner's Office by the 5th of each English month a statement in Form O.5 showing the selling price of opium in the shops bordering on the British frontier. The Commissioner will consolidate these statements and forward a statement in the same form to the Commissioner of Excise, Madras, so as to reach him by the 10th and also publish in the Gazette in the form of a notification the particulars of selling price of opium in British shops bordering on the Cochin State. Information regarding the latter will be received by the Commissioner from the British Officers concerned.

(2) The Commissioner should submit to the Diwan's Office by the 15th of July every year a return showing the probable quantity of opium likely to be purchased by the Darbar during the next financial year.

(3) The report and statement referred to in S. O. 311 (2) and (3) should contain necessary information regarding opium and intoxicating drugs made from it.

320. Smuggling.—(1) The Commissioner should review in the annual administration report submitted by him all important cases of opium smuggling. Inspectors of Circles should submit special reports to the Commissioner in all important

cases in which any new information regarding organised and systematic smuggling is disclosed.

(2) Import of opium in quantities not exceeding $\frac{1}{4}$ of a tola by *bona fide* travellers for their immediate personal consumption is permitted, but cases of deliberate smuggling of opium in any quantity, however small, should invariably be dealt with under the Opium Regulation.

(3) Section 20 of the Opium Regulation entrusts the prosecution of opium cases and enquiries connected with such prosecution to the Police. Excise Officers have not the power of summoning witnesses and of dealing with cases and persons that they possess under the Abkari and Salt Regulations. But the Police have no special interest in opium cases, and any enquiries they make would naturally be confined to the strictly necessary evidence that will be relevant in the Magistrate's Court. In order to protect and stabilise the opium revenue, it is essential, therefore, that Excise Officers watch carefully all cases, whether originally detected and charged by the Police or detected by the Department and charged by the Police, with a view to ascertain the following facts—

- (i) the source of supply;
- (ii) whether the opium concerned is licit or illicit;
- (iii) if licit, whether it has been supplied by a licensed vendor, and if so, by whom; and
- (iv) the destination of the opium.

Police Officers are requested to send copies of their first information reports in opium cases to the Excise Circle Inspector and to give the latter due notice when prosecutions or appeals in opium cases are instituted. Excise Officers should give the Police such advice and assistance in conducting prosecutions or opposing appeals as may be necessary. The Commissioner of Excise should make any further arrangements that may be necessary with the Commissioner of Police to ensure co-operation and to see that all information of value from a departmental point of view is given by the Police to the officers of this Department.

If the actual offender in any case is merely a tool in the hands of influential smugglers, their connection with the case should be carefully worked out, so that, if possible, they may be charged. Cases where licensed vendors are proved or suspected to have been engaged in illicit practices should be reported at once to the Commissioner with full accounts of the circumstances

relevant to the case, in order to decide whether their vend licenses should be cancelled or not. The safety and stability of the revenue depends upon the interest and activity displayed by all officers, frequent inspection of opium shops and careful and intelligent check of the accounts. Inspectors of Circles should see that opium shops are regularly inspected and the accounts carefully examined and that severe punishments are meted out when anything is found to be wrong. Inspectors must give their personal attention to this matter and must see that their subordinates understand what to do and carry out inspections and investigations in an intelligent and thorough manner.

321. *Disposal of Confiscated Opium.*—(1) Opium confiscated under the Regulation should be sent to the Commissioner of Excise soon after the time for appeal in the case is over, or when the order of confiscation is confirmed on appeal. The opium should be weighed both on receipt in the Commissioner's Office and before despatch to the Commissioner. The opium should be lightly wrapped in paper, enclosed in a tin or wooden box and the parcel sealed. A facsimile of the seal used should invariably be submitted with the covering letter.

(2) Confiscated opium shall be examined by the Chief Medical Officer or a Civil Surgeon and if found fit for consumption shall be added to the stock in the 'Central Stores' for issues to the Treasuries. All other opium shall be immediately destroyed or disposed of in such manner as the Diwan may think fit.

(3) Intoxicating drugs confiscated under the Regulation shall be immediately destroyed.

322. *Dryage.*—No fixed scale for dryage in respect of stocks in shops can be laid down, but inspecting officers should make an allowance of half per cent for excess or dryage when they check the shop accounts. It should also be taken into consideration that in the dry months the cakes will lose and in the damp months gain weight. But where inspecting officers notice a difference in the stocks on hand and those shown in the accounts so serious that it cannot be explained by ordinary wastage or petty errors, it will be evident that the accounts have not been properly kept as required by the conditions of the license, and the matter should be reported to the Commissioner.

323. *Adulterated Opium.*—There is nothing in the Opium Regulation penalising the possession or sale of adulterated or

unwholesome opium or intoxicating drugs by licensed vendors. Licensed vendors who adulterate or knowingly sell adulterated drugs can, however, be prosecuted under sections 248 and 249 of the Cochin Penal Code, and if they are convicted, the court can order the drugs to be destroyed under section 420 (2) of the Criminal Procedure Code. Even if they are acquitted on the ground of want of guilty knowledge, the holders would only be too glad to give up the noxious articles as any subsequent sales would lead to conviction. All officers authorised to inspect shops are authorised under the shop-keepers' licenses to detain and the Commissioner is empowered to destroy such opium as is found unfit for consumption or use.

324. Rewards.—(1) The rules regulating the grant of rewards in opium cases are contained on page 135 of Volume I. For the purpose of rewards, the value of confiscated opium should be taken at the rate at which opium is sold for the time being from the Treasuries. The power of granting rewards in opium cases vests in the Diwan. The Commissioner of Excise has been authorised by the Diwan to exercise this power.

(2) Magistrates are required to furnish Inspectors of the Excise Department and the Commissioner with a monthly statement in Form O.8 which contains necessary information for the preparation of rewards in opium cases. The Commissioner will submit to the Diwan a monthly statement in Form O.9 of opium cases in which rewards are sanctioned by him.

325. Transport Rules.—The rules regulating the import, transport, and export of opium and intoxicating drugs made from opium other than those used for smoking, in transit through the Cochin State from one portion to another of British territory are contained on pages 159—161 of Volume I. For such rules with regard to Travancore, vide pages 222—227 of Volume I.

CHAPTER XIII.—TOBACCO.

326. (1) *Introductory.*—‘Tobacco’ includes snuff, cigars and preparations of which tobacco forms a part.

(2) *Regulation.*—The import, export, transport, cultivation manufacture, sale and possession of tobacco and its preparations are regulated by the Tobacco Regulation, VII of 1084, as subsequently amended and the rules framed by the Diwan under sections 5 and 9 of the Regulation.

327. *Cultivation and Manufacture.*—(1) Tobacco is not cultivated in the Cochin State, but there is no objection to cultivate the article provided the necessary licenses for cultivation and manufacture are obtained from the Commissioner. The rules regulating the cultivation, manufacture, storage and disposal of tobacco are contained in Diwan’s Notification No. Nil, dated 3rd Edavam 1098 printed at pages 168—171 of Volume I.

(2) All the tobacco required for use in the State is, at present, imported from outside.

328. *Import and Export.*—(1) The right of importing tobacco into the State is exclusively reserved to the A class licensees of the State who have to obtain permits from the Commissioner for all such import. There is no objection, however, for the import of cigars, cigarettes, snuff and smoking tobacco up to a maximum limit of 1 lb. and chewing tobacco up to a limit of 5 tolas, by any private person for his own *bona fide* private consumption. The Commissioner of Excise may also permit the import by respectable firms outside the State of high class cigars and similar preparations of their own manufacture for *bona fide* advertisement purposes under such conditions and for such fees as the Commissioner may determine.

(2) No tobacco or any preparations thereof can be imported into the State through the Imperial Post Office or the State Anchal.

(3) The export of tobacco is prohibited except with the special sanction of the Commissioner of Excise; but private

persons may export without such sanction cigars, cigarettes, snuff, smoking and chewing tobacco up to the limit specified in (1) above for their own *bona fide* private consumption.

329. Possession and Transport.—(1) Possession of tobacco within the State is unrestricted unless the tobacco possessed is contraband or possessed for the purpose of sale without a license.

(2) There are also no restrictions on the transport of tobacco within the State provided it is tobacco which has been regularly imported by licensees of the State except in the following cases—

(i) Whenever an A class licensee of the State issues a consignment of tobacco to a B class licensee he shall issue a permit in Form G. 2 to cover it in transit.

(ii) B class licensees in Vellarappalli, Vadavucode and Chennamangalam, which are tracts surrounded by Travancore territory, must obtain permits from the Commissioner of Excise before they can transport tobacco to these places. Such permits will be issued only up to the total quantity fixed for each shop and in the manner laid down in the Diwan's Notification relating to the sale of shops.

(iii) B class licensees other than those referred to in (ii) must also obtain a permit from the Commissioner of Excise in all cases of transport from one portion of the Cochin State to another through intervening Travancore territory.

(iv) Permits for all other transport from one part of Cochin State through intervening Travancore territory must be obtained from the Commissioner or other officer empowered in this respect.

(v) The transport of tobacco from one part of Cochin to another, through intervening British territory and of tobacco exceeding the limit of private import from one part of British territory to another through intervening Cochin territory requires a permit from the Commissioner of Excise. No permit is, however, necessary for the transport through this State up to a limit of $\frac{1}{4}$ lb. or 10 tolas of tobacco for home consumption by the inhabitants of the Appupillayur village in the Palghat Taluk.

(vi) Permits from the Commissioner is also necessary in the case of transport through this State of tobacco by Travancore merchants from one portion of British territory to Travancore and *vice versa*.

330. Sale.—(1) The right of wholesale or retail vend or both together is sold biennially by auction by separate shops. Except in tracts where the combined privilege of wholesale and retail vend is sold, wholesale licensees shall not be allowed to bid for or have any interest in retail tobacco shops. Wholesale tobacco licensees have the right of import and sale without limit of quantity to B class licensees alone; they are not allowed to sell tobacco to any other person whether inside or outside the State except as provided for in (5) below. B class licensees have the exclusive right of sale of tobacco without limit of quantity to the public; but they are not permitted to sell to or purchase tobacco from other B class licensees.

(2) *Transfer of stock.*—In cases where the same person has more than one A or B class shop, the transfer of surplus stocks from one A to another A or from one B to another B shop is permitted, provided the transport is covered by a permit issued by the Sub-Inspector of the range.

(3) *Sale on Railway platforms.*—No separate tobacco B shops are sanctioned for any of the Railway stations; but to provide for the convenience of passengers one of the B class licensees of Ernakulam, Chalakkudi and Trichur is allowed, under an agreement with the Railway authorities, to sell tobacco and preparations thereof on the respective platforms at train times. No additional fee is levied in this respect, but the privilege is sold along with the right of sale in the shop.

(4) *Special license for the sale of cigars, etc., in the Ernakulam Railway Refreshment Room.*—A special license for the Ernakulam Railway Refreshment Room will be issued by the Commissioner for an annual fee of Rs. 50 to be paid in advance. Under such license only high class cigars, cigarettes, and pipe tobacco can be sold and such sales can be made only to *bona fide* Railway passengers who visit the Refreshment Room. The tobacco required for sale under this license can be directly imported instead of through an A class licensee, with a permit obtained from the Commissioner of Excise.

(5) *Special licenses to proprietary clubs.*—Special licenses will also be issued by the Commissioner for a fee to be fixed by him to any proprietary club or similar institution for the sale of tobacco to its members for their own *bona fide* private use, but all such tobacco must, in the first instance, be purchased from an A class licensee in the State.

(6) A register showing the particulars of licenses issued under the Tobacco Regulation should be maintained in the Commissioner's Office in Form G. 3.

331. Stock of Tobacco in Shops at the end of a Lease.—The following procedure should be observed with regard to the disposal of stocks of tobacco remaining in shops at the end of a lease—

Persons who have been B class licensees in a lease and who may secure shops for the subsequent lease also shall not be permitted to take over their unexpended stocks for use during the new lease. All such balances of tobacco, as also balance of stock remaining with A class licensees who have not secured A class licenses for the new lease shall be made over to the incoming A class licensees. In the case of Vellarappally, Vadavucode and Chennamangalam, however, such balances shall be made over to the incoming B class licensees in these tracts. The price to be paid for such tobacco should not exceed the cost price and import expenses. In cases of dispute, it shall be competent for the Commissioner of Excise to fix the price and his order will be final.

332. Disposal of Confiscated Tobacco.—Tobacco confiscated under the Regulation shall be sold only to State license holders authorised to import tobacco. Where the quantity is large, the Magistrate ordering the confiscation shall, before the sale, publish a notice in the Government Gazette, giving due intimation to all such licensees in the State. Intimation shall also in all cases be sent to the Excise Inspector of the Circle in which the sale is to take place.

333. Rewards.—(1) The rules regulating the grant of rewards in tobacco cases will be found on pages 173—174 of Volume I (vide rule 7).

(2) The Commissioner should submit copies of judgments in tobacco cases obtained from the Magistrates to the Diwan along with the statement of rewards for the Diwan's perusal and return.

334. Accounts.—A class licensees are required to maintain regular accounts of their transactions in Form T. 13 and to furnish the Commissioner with such returns and information as may, from time to time, be required by him. Permits for tobacco imported and counterfoils of permits issued must be carefully filed in support of the accounts.

335. Returns.—(1) Inspectors of Circles should submit to the Commissioner so as to reach him by the 10th of every month a statement in Form T. 15 showing the quantity of tobacco and preparations thereof imported by each A class licensee of the State in the previous month, the information for preparing the statement being obtained from the Sub-Inspectors concerned.

(2) Inspectors will also submit by the 10th of the month succeeding each quarter a statement showing the selling price of tobacco in their Circles.

CHAPTER XIV.—SALT.

336. (1) *Introductory.*—‘Salt’ means chloride of sodium and includes ‘swamp salt,’ ‘spontaneous salt’ and salt and saline solutions made or produced from any saline substance or salt earth.

(2) *Regulation.*—The import, transport, export, manufacture, sale and possession of salt in the State is regulated by the Cochin Salt Regulation, V of 1083, as subsequently amended and the notifications issued by the Diwan thereunder.

337. *Manufacture and Sources of Supply.*—(1) The manufacture of salt or manufacture and refining of salt petre in any part of the State is prohibited except under a license from the Diwan and in such places and in such manner as may be prescribed by the Diwan from time to time.

(2) Salt is not manufactured in the State; the whole quantity required for consumption being imported chiefly from Bombay. No duty is levied by the Bombay Government on salt intended for the State; a sum of three pies is charged on every Indian maund of salt supplied to the State to cover petty local expenses.

(3) Import of salt from the factories of the Tuticorin Circle may also be made subject to the conditions laid down for such issues, *viz.*,—

(i) the salt shall be carried in sealed bags and weighed on arrival;

(ii) no allowance shall be made for wastage in transit;

(iii) single duty at the rate in force in British India shall be levied on all short deliveries;

(iv) the duty so levied shall be credited to the Cochin Darbar.

(4) The import of salt into the Cochin State except by or on behalf of the Government and except under the authority of a certificate of import issued by the Diwan, is prohibited,

338. *The Salt Depot at Malippuram and its Charge.*—(1) Subject to the general control of the Commissioner, the salt depot at Malippuram is placed directly under the charge of the Deputy Superintendent, who is personally responsible for the conduct of all business there, such as weighment, storage and issue of salt, safe custody of cash, regular maintenance of accounts and other registers appertaining to his office. He will be the deputy of the Commissioner for the management of the salt work, Port Officer, Collector of Customs, Notary Public and Receiver of Wrecks. He is helped in his duties by an assistant, but he will in no way be relieved of his responsibility or any portion thereof by the fact that he is given an assistant. The Deputy Superintendent is under the direct orders of the Commissioner and all his orders are subject to revision and control by the Commissioner. The Commissioner, will, however, be careful to interfere as little as possible with the Deputy Superintendent's management of his office, and will give no orders direct to the depot subordinates unless it be to avoid very serious delay when the Deputy Superintendent is not at hand. Information should always be sent to the Deputy Superintendent of any orders so given.

(2) When the Deputy Superintendent is not present at the depot his assistant should discharge all the duties allotted to the former and will be responsible for all that may take place therein in the same way as the Deputy Superintendent would be, if present. The Deputy Superintendent and his assistant should, under no circumstances, be absent from the depot simultaneously or on any working day except with the written permission of the Commissioner and unless adequate arrangements are made for the satisfactory conduct of business in the depot. The Deputy Superintendent and, subject to his control, his assistant may employ all the depot subordinates, including the preventive staff, for duty in such manner as they deem fit. No temporary or acting men should be told off for duty within the godowns when the operations of storing and removal of salt are conducted.

339. *The Salt Supply Contract.*—(1) The right of supply of the required quantity of salt for each year is either disposed of by tender or sold in auction. The person to whom the right of supply is given should enter into an agreement to be executed at his own cost before the Commissioner of Excise. The terms of the agreement will be fixed by the Diwan each time a fresh contract is entered into. The contractor must also furnish, before the contract is entered into, security either in cash or in Government of India Promissory Notes, to the extent of Rs. 5

for every 100 maunds of salt contracted for. He will then be given a certificate of import under the seal and signature of the Diwan on production of which at Bombay the contractor will be allowed to export free of duty, but on payment of the usual cess (which he will have to bear) salt to the extent mentioned therein. The contractor may have at Bombay during the period of his contract the services of two peons of the Department on payment of deputation charges.

(2) The salt imported must be in bags of two Indian maunds (82 $\frac{2}{7}$ lbs. Avoirdupois) each and must be delivered at the Sirkar godowns at the Port of Malippuram from the end of October and all deliveries must be completed by the beginning or middle of May next.

(3) *Landing of salt.*—The export general manifest relating to each consignment must be delivered to the Deputy Superintendent before any salt is allowed to land at Malippuram, any salt jettisoned *en route* being duly accounted for. The bags of each consignment must be stocked separately so that mistakes and confusion in examining and passing salt may be avoided. Care must be taken by the contractor to see that salt does not get wet either in transit or in landing. The contractor must also guard against salt being lost, damaged, or being stolen before it is weighed and delivered and the Government is not responsible for any risks from all or whatever causes up to the delivery and storage of salt at the godowns.

340. Taking Delivery.—(1) No consignment of salt shall be taken delivery of by the Deputy Superintendent until receipt of particulars of shipment from the Chief Account Officer of Customs, Salt and Opium, Bombay and before it has been passed for delivery by the Commissioner of Excise.

(2) The Commissioner of Excise will decide whether any salt delivered is up to the sample or not. In passing salt an examination of the contents of 10 per cent of the bags of any consignment shall be taken as a sufficient indication of the quality of salt in such consignment. The Commissioner may, however, at his discretion, examine the contents of every bag if he wishes to do so.

(3) Any salt, which is found to be inferior to the sample, will be taken over at such reduction of the contract rate not exceeding 50 per cent as may be decided by the Commissioner of Excise; provided that such inferior salt is, in his opinion, fit for sale within the State. No wet salt, even if otherwise up to the sample,

will be taken delivery of until properly dried. In the case of any dispute as to the price, etc., an appeal shall lie to the Diwan whose decision will be final.

(4) Any salt found inferior to the sample and unfit for sale within the State should be destroyed after recovering from the contractors the full duty thereon prevailing at the time. All rejections must at once be noted in column 27 of the salt import register (S. 1) with the Commissioner's initials in column 28 against it at the time of his passing the consignments.

(5) Consignments of salts will be taken delivery of as expeditiously as possible; but the Government shall have no responsibility whatever for any delay either on account of a delay in storage or through any other cause. The maximum and minimum quantities of salt to be taken delivery of in any one month will be fixed beforehand and the Deputy Superintendent is competent to refuse to take delivery of any quantity more than the maximum fixed in a month.

(6) Full duty prevailing at the time of import shall be levied on all short deliveries, whether due to transit wastages or other causes. The amount due on this account shall be deducted from the price of salt taken delivery of, and if the latter is insufficient to cover the duty leviable, the Deputy Superintendent will collect the balance in cash from the contractor, remit it to the Treasury, and submit the chalan to the Commissioner's Office along with his report submitting the bill of cost.

341. Storage.—(1) No salt should be put into any godown unless it is quite emptied of all salt previously put in. After a godown becomes empty and before fresh salt is stored in it, the Deputy Superintendent must examine the building thoroughly as best as he can and satisfy himself that it is in a safe condition and free from leaks. Salt will be stored in the godown in heaps after careful weighment and under the personal supervision of the Deputy Superintendent. His assistant may also be entrusted with the charge of not more than half the number of godowns in the depot and with the responsibility of storage of salt in and issues from those godowns. The Deputy Superintendent is, however, the officer who is primarily and principally responsible to the Government for the satisfactory conduct of all business in the depot and for the correctness of the accounts of transactions.

(2) The contractor or his duly authorised agent will be allowed access to the places of weighment and storage when such operations are going on. No one else, except the depot

subordinates, will be admitted either to the godowns or to the depot premises except with the special permission of the Deputy Superintendent or his assistant.

(3) For the purpose of storage, salt will ordinarily be weighed on platform weighing machines in lifts of eight bags each. Adequate arrangements must be made to keep correct tally and each lift should be correctly registered in the tally book in Form S. 2 by the storing officer in person. The entries in the tally book shall be made either with ink or with copying pencil. If more than one machine is used by the same storing officer, salt must not be shot from each machine in turns, but simultaneously from all; otherwise mistakes are sure to occur. Every ten lifts must be separately totalled and no more than twenty lifts should be entered on a page of the tally book.

(4) All weighing and storing charges must be borne by the contractor who must also provide bamboo mats to the number required by the Deputy Superintendent for the godowns in which salt is stored. It is the contractor's look-out to take back all empty gunnies as soon as each consignment is weighed and stored.

(5) Godowns should not be kept open except between the hours of 10 a. m. and 4 p. m. on working days. The Deputy Superintendent may, for special reasons, extend the time of operations in any godown provided it does not necessitate such godown being kept open before 8 a. m. or after 6 p. m. on any day. Godowns should not be opened for storage or issues on any public holiday.

342. Accounts of Salt stored.—The import register in Form S. 1 must be written up from day to day, columns 1 to 17 being entered on receipt of either the export manifest or account intimation from the Commissioner, columns 18 to 20 when each consignment is completely landed, 21, 27 and 28 when the consignment is passed by the Commissioner, and other columns as each consignment is completely taken delivery of. Columns 35 to 38 need be filled up only in the register (in the same form) to be maintained in the Commissioner's Office. Immediately after each day's operations and after the godowns are locked and made secure, the storage register (S. 3), godown register (S. 4) and daily compilation register (S. 5) must be written up, taking care that the entries are all correctly made. It may often happen that the weighing and storage of the entire quantity of salt brought in one consignment is not finished on the same day; but that is no reason why the writing up of

these registers should be put off. The accounts must always be correct and up-to-date and must show at the end of each day the actual quantity of salt delivered, stored, issued and also the balance in stock. The writing up of the accounts in time is an important duty and should not be put off on any account.

343. Payment of Cost Price to the Contractor.—(1) As soon as a consignment is completely taken delivery of, the Deputy Superintendent will submit a report to the Commissioner showing the quantity of salt delivered and the amount due to the contractor. The report should be accompanied by a statement in duplicate in Form S. 6 and the export general manifest. A copy of the statement should also be given to the contractor or his agent at the depot. The statement should be carefully checked in the Commissioner's Office and the necessary entries made in the register S. 1 maintained in the office. The contractor will be paid by means of an abstract contingent bill duly endorsed in his favour. A separate bill should be drawn for each consignment of salt taken delivery of.

(2) The cost price paid to the contractor is debited to advances recoverable, the amount being credited to the same head when issues are made. Any deductions made in the bill on account of short deliveries should go to the sub-head 'duty on salt', the whole amount of cost price due to the contractor for the quantity actually taken delivery of being debited to advances recoverable.

344. Issues of Salt.—(1) *Issue price.*—The issue price of salt (consisting of duty and cost price including incidental charges) at the depot will be notified by the Diwan in the Government Gazette from time to time. Any person desirous of purchasing salt from the depot must pay into a Government Treasury the price of the quantity required by him at the rate notified from time to time in triplicate chalans and produce the receipts before the officer in charge of the depot before the expiry of one month from the date of remittance. Chalans received after this period will not be accepted without the special orders of the Commissioner. As soon as an issue is fully made, the issuing officer should note the fact on the chalan with initials and date.

(2) Before salt can be issued from the depot, an application in Form S. 7 signed by the purchaser or his authorised agent must be presented to the Deputy Superintendent. No such application will be accepted after 3 p. m. on any day except under special circumstances.

(3) The minimum quantity of salt that may be removed at any one time from the Malippuram depot is ten maunds, each maund being equal to 82 $\frac{2}{7}$ lbs. (Avoirdupois).

(4) Purchasers of salt must produce their own bags holding not less than two-maunds each and must bear all charges in connection with the stitching of bags and the removal of consignments after weighment. The charges for weighment will be borne by the Government or the contractor respectively according as the issue is made from the godowns or as *Uruthookkam*. The rate of the charges to be incurred by Government in weighment of salt issued from the godowns will be fixed by the Commissioner from time to time.

(5) Issues to the enclaves of Vadavucode, Vellarappally and Chennamangalam each year will be limited to the quantities that may, from time to time, be agreed upon between the State and the Government of Travancore.

(6) *Issue to fish curing yards.*—Salt is issued to fish curing yards at a concessional rate to be fixed by the Diwan from time to time. Only sifted and small grained salt will be issued for fish-curing purposes and the Deputy Superintendent will always have in stock a minimum quantity of 400 maunds of such salt. The charges for sifting should be incurred from the depot permanent advance, while all other charges should be paid from the permanent advance of the fish curing yard to which the salt is consigned. The rates of these charges will be fixed by the Commissioner, from time to time, and they shall not be exceeded without the special previous sanction of the Commissioner.

(7) *Issues to the Agricultural Department.*—Salt is issued to the Agricultural Department at a rate a little in excess of the cost price paid to the contractors. No duty is levied. Whenever salt is required by the Agricultural Department, the head of that department must make a formal requisition to the Commissioner and forward an abstract bill duly endorsed in favour of the Commissioner for adjustment of the price for the quantity required. The Commissioner will endorse the bill and send it on to the Treasury. As soon as intimation is received from the Treasury Officer of the fact of adjustment, the Commissioner will issue orders to the Deputy Superintendent to issue the quantity paid for and intimate the fact to the head of the Agricultural Department. The salt so issued must be denatured, *i. e.*, rendered unfit for human consumption before it is removed from the depot premises. All charges in connection with the

duty free issues of salt to the Agricultural Department must be borne by that department.

(8) *Issues on credit.*—Salt will be issued on credit to Municipalities and Village Panchayats and also for sale directly by Government agency. The previous sanction of the Government is necessary in each case before any salt is issued on credit from the depot, and the number and date of the Government order should be noted in column 2 of the issue register maintained at the depot. All expenses in respect of such issues, such as weighing, bagging, stitching, etc., must be borne by the Municipality or Panchayats or other department concerned. Regular accounts in Form S. 13 should be maintained at all retail sale depots and monthly extracts therefrom showing the amount to be accounted for at the beginning of the month, value of salt received during the month, remittances during the month and the balance of liability at the end of the month should be furnished to the Commissioner. The value of all salt issued on credit, calculated at the rate of issue price prevailing in the Malippuram depot, from time to time, must be credited to the Excise Department and no allowance will be made for any kind of wastage. The Commissioner of Excise or any person authorised by him, not below the rank of a Sub-Inspector, may inspect all retail sale depots maintained by any department, and all accounts and records of transactions therein relating to salt as often as he thinks necessary.

(9) *Final operations in a godown.*—When the book balance in any godown from which issues are being made comes down to about 100 maunds, the Deputy Superintendent must report the fact to the Commissioner and stop further issues from that godown. The final operations in the godown will be conducted by the Commissioner in person. The Commissioner is authorised to write off the accounts such wastages or to credit in the accounts such excesses as may be found on emptying any godown and these last entries in the godown register must be made and initialled by the Commissioner himself. Immediately after the final operations, the Deputy Superintendent will see that the godown is properly swept and cleaned. An extract of the particulars relating to the emptying of each godown should be submitted to the Commissioner without delay.

(10) *Check-weighment of salt issued.*—Check-weighment shall, if so ordered by the Commissioner, be made before salt issued is allowed to leave the depot premises. Check-weighment of 15 per cent of the bags of each consignment selected at haphazard shall be sufficient; but the check-weighing officer is at liberty to

have the entire quantity check-weighed. Check-weighment should not be made by the officer who issues salt.

(11) *Permits*.—When weighment (and check-weighment when ordered) and bagging of the salt is completed, the weighing officer will fill up and sign the permit in Form G. 2 and will allow the removal of the salt on the purchaser giving him a receipt in Form S. 8. Should the officer in charge of the depot not be able to conduct weighment himself, he may depute his assistant for the purpose. But in this case the permit must be countersigned by him before the removal of the salt.

(12) Permits must be produced before the officer in charge of the depot guard who will check the number of bags with the entries in the permits, enter the particulars in the check register of permits in Form S. 9 maintained by him and then allow the consignment to be finally removed. Any irregularities, that he may discover, should at once be brought to the notice of the officer in charge of the depot, and a written report regarding the same should be forwarded to the Commissioner the same day.

(13) *Accounts and returns*.—(i) All salt issued from the depot either as *Uruthookkam* or from the godowns must be entered in the issue register in Form S. 10, a separate entry being made in respect of each issue. The Deputy Superintendent should submit trimonthly returns in Form S. 11 enclosing an extract of the issue register for the period. The trimonthly returns must be carefully checked in the Commissioner's Office with the triplicate chalans and any mistakes or irregularity should be got explained or rectified.

(ii) Monthly returns in Form S. 12 must also be submitted by the Deputy Superintendent so as to reach the Commissioner's Office on or before the 5th of each month. The S. 12 must be checked with the trimonthlies and also with the import register, and must always give in red ink the comparative figures of issues for the corresponding period of the previous year.

345. *Weights and Machines*.—(1) Only the Government weighing machines will be permitted for weighment, and purchasers of salt are at liberty to require that the weights be tested with the standard test weights before issues begin. There will be two one maund and two half maund weights at the depot. The machines in use are—

(i) *Pooley's or Avery's platform machines* which are used only for storage and *Uruthookkam* issues and there will always be four such machines at the depot;

(ii) *Beam scales* of any standard make approved by the Commissioner which are used for issues from the godowns and there will be four such scales of sufficient capacity at the depot; and

(iii) *Steel yards* chiefly used in fish curing yards.

(2) *Adjustment and use of platform machines.*—Put the machine into play by passing the lever under its catch. If the graduated arm is then in equilibrium, the machine is in adjustment; if not, turn the key till equilibrium is secured. Should the key fail, add and remove some shot by means of the screw hole that will be found on the top of the counterpois weight or use the hole at the bottom of the said weight through which the heavier pieces of lead can be inserted or withdrawn. If the arm is still not in equilibrium, the sliding weight which carries the knife-edge at the apex of the triangular piece of iron which works under the platform should be corrected. The sliding weight at the apex of the triangular piece of the Avery's machine being attached a little different from that of the Pooley's, any such adjustment of the sliding weight in the Avery's should not be done except by a competent smith as the slots in the sliding weight are filled with lead to prevent slip and, as a safeguard against tampering, the lead in these slots should be sealed. In using the machine care should be taken that it is not put into adjustment until after the load has been placed on the platform and that it is put out of adjustment again before any attempt is made to remove the load from the platform. It should only be brought into and kept in play by means of the lever and catch just long enough to enable readings to be taken. Bags should be placed and not thrown on to the machine and not more than eight bags should be put on it at one time. The machine should be adjusted at the commencement of each day's work.

(3) All adjustments should be made *personally* by the officers conducting weighments and a certificate entered in the storage register to the effect that this has been done. Every weighing officer should be provided with a spanner to enable him to adjust the machine he has in use.

(4) The Commissioner should occasionally examine the Deputy Superintendent and his assistant in their knowledge of the adjustment of machines.

346. *Arrangements for the Repair of Weights, Machines, etc.*—(1) The Deputy Superintendent will, with the previous sanction of the Commissioner, make satisfactory arrangements for the proper repair of any machine that goes out of order.

(2) Officers conducting storage and sale of salt will be held responsible for leaving the machines they have been using in a state of perfect cleanliness. As soon, therefore, as weighment for the day is finished, they should cause the machines to be cleaned. All particles of salt which may be adhering to them should be brushed off, and the knife edges, the pans (inside and out) and all other parts of the machine or weights which they may find to be at all damp from the action of the salt should be washed with fresh water and then carefully dried. A little cocoanut oil must then be rubbed on the knife edges, fish plates and other bearings as well as on the inside of all iron pans and on all other iron parts of the machines or weights which may show signs of rust except such as are tarred. The machines must then be removed to such place as will prevent it from being exposed to the dew or rain. Whenever any machine is not in actual use, all the bearings should be placed at perfect rest.

(3) Machines not in use should be inspected once a week by the Deputy Superintendent or his assistant, and fish plates, knife edges, etc., rubbed with cocoanut oil, from time to time, so that they may not rust. The stands, levers, and other parts of the machine not so directly liable to be corroded by the action of salt should, when necessary, be thoroughly scraped clean of any rust which may be showing on them and then well tarred with a mixture of two-thirds of tar and one-third kerosene oil.

(4) All weights should be kept well rubbed with cocoanut oil—not tarred. Weights of Pooley's and Avery's machines should be kept under lock and key in the custody of the Deputy Superintendent or his assistant. The officer conducting check-weighments should, however, satisfy himself every day, prior to check-weighment, that the weights have not been tampered with.

(5) The Commissioner should inspect the machines and weights as often as possible when he visits the depot with a view to seeing that the above instructions are properly carried out.

347. Depot Guard.—(1) Adequate arrangements must be made to safely guard the depot both day and night by preventive men who will be provided with quarters on the premises and who must live there. There must always be two peons in uniform on duty of whom one should be stationed at the gate. Neither the petty officer in charge of the depot guard nor the peons will be allowed to leave the premises except with the permission of the Deputy Superintendent or, in his absence, of his assistant. Theft or clandestine removal of salt from the depot must be effectively prevented. Patrols must be very vigilant at night

especially during the storing season when a large number of unweighed bags will be lying outside. The petty officer should check the patrols at least twice every night and the peons, who should be given relief by turns, must not be allowed to sleep away when on duty. The petty officer in charge of the depot-guard must submit a weekly diary to the Deputy Superintendent who will dispose of the same and bring to the notice of the Commissioner any dereliction of duty on the part of the petty officer or any peon for such action as the Commissioner may deem fit.

(2) The Deputy Superintendent or his assistant must patrol the depot premises by night during the storing season not less than ten times a month between them. When the storing season is over, it will be sufficient if the depot premises are patrolled by night by the Deputy Superintendent or his assistant once a week.

348. Provision of Lanterns.—In order to carry out the directions about night patrol contained in S. O. 347 above, the Deputy Superintendent, his assistant and the petty officer will each be provided with a lantern besides two such lanterns being given for the peons on duty at night.

349. Fences, etc.—The Deputy Superintendent should always satisfy himself that the fencing or wall round the depot is always in good condition, the petty officer being entrusted with the duty of bringing to notice any damage or defect that might happen now and then. Repairs, if any, necessary to the fencing or wall must be promptly attended to. Trespass into the depot premises by private persons must be effectively prevented, this rule being never relaxed on any account.

350. Miscellaneous.—(1) *Transport of salt from one part of Cochin to another through intervening British or Travancore territory.*—(i) The rules for the transport of salt from one portion of the Cochin State to another through intervening Travancore territory and *vice versa* are contained on pages 222-227 of Volume I.

(ii) The transport of salt from one portion of the Cochin State to another through intervening British territory requires a permit from the Commissioner of Excise; but such transport within the Chittur Taluk can be made under the authority of a permit issued by the Tahsildar, Chittur Taluk, or by an officer of the Excise Department not below the rank of a Sub-Inspector of Excise.

(iii) Transport of salt from one portion of the British territory to another through intervening Cochin territory must

be covered by a permit issued by an officer of the British Salt Department not below the rank of Sub-Inspector or by an officer of the Land Revenue Department not below the rank of a Revenue Inspector, except in cases where a quantity of salt up to a limit of half a lb. per head is transported through this State by the inhabitants of Appuppillayur village in the Palghat Taluk for the purpose of home consumption.

(2) *Supply of salt to Palaces.*—The Commissioner must make adequate arrangements for the supply of salt to the Palaces. Salt will be supplied to the Palaces by the merchants who have agreed to do so on payment of 11 annas a maund or such other rate as may be fixed by the Government and on receipt of a requisition in Form S. 14 duly filled in. Such requisition books will be supplied to the Palaces from the Office of the Commissioner of Excise. The merchants concerned should take proper acknowledgements on the back of the requisition as soon as salt is issued on such requisition and send up the requisitions periodically to the Commissioner's Office with a statement showing the quantities issued to each Palace, the amount paid and the balance due. The Commissioner will, on receipt of such requisitions, arrange with the Sarvadhikariakar to His Highness the Maharaja or the Diwan Peishkar, as the case may be, for payment of the balance price due to such merchant.

(3) The Commissioner should submit to the Diwan an annual statement in Form S. 15 showing the quantity of salt imported, manufactured and sold in the State during each year along with the prescribed enclosures. The statement should reach the Diwan's Office not later than the 5th of Chingam of each year.

CHAPTER XV.—FISH CURING YARDS,

351. *Introductory.*—To prevent loss on the fishing classes by the purchase of duty paid salt for curing fish and to prevent the injurious effects of the supply of badly cured fish salt is issued at a reduced rate, to be fixed by the Government from time to time in respect of each yard, for the purpose of curing fish, but all such salt must be issued, and the curing done only in yards established by Government, and under the control of the Commissioner of Excise.

352. *Opening of Fish Curing Yards.*—(1) Applications for the opening of new yards should not, as a general rule, be entertained unless the applicant undertakes to—

(i) provide a suitable site;

(ii) erect buildings of the size and kind required by the Department; and

(iii) fence the site to the satisfaction of the Commissioner of Excise.

(2) On the opening of the yard being sanctioned and on the applicant's fulfilling the above conditions the necessary establishment will be provided and arrangements made for the issue of salt at the reduced rate.

353. *Scale of Establishment.*—The establishment for each yard will consist of one petty officer and two peons. In yards where the transactions are so great as to require the services of additional hands, Government may appoint such additional hands as they may think necessary.

354 *Repairs, up-keep, etc.*—(1) All repairs to buildings constructed by the Government must be attended to at the time of the annual P. C. R. and the officer in charge should be held responsible for keeping the building, fence and enclosure in good order.

(2) The officer in charge of every yard is responsible for the general cleanliness of the place and its surroundings. He should see that the fishermen are not allowed to clean fish and to deposit refuse anywhere in the vicinity of the yard. All entrails, etc., must be removed to a distance and buried.

355. Supply of Salt to Fish Curing Yards.—(1) Whenever salt is required for a fish curing yard, an indent in Form F. C. 8 should be submitted to the Commissioner of Excise who will issue orders to the Deputy Superintendent in Form F. C. 9 to issue such quantity as he may sanction having regard to the transactions in the yard. Intimation must also be sent to the yard officer in Form F. C. 9 (a) on production of which at the Malippuram depot salt will be issued. This intimation should be returned to the yard officer by the Deputy Superintendent noting the quantity of salt issued thereon.

(2) The Commissioner should generally regulate the supply of salt to the yards by the information regarding the balance in stock which the daily report from the yard will furnish, without any further reference from the officer in charge. The stock at each yard should not, however, be allowed to fall below a minimum to be prescribed by the Commissioner with reference to the extent of operations, the distance from the source of supply, etc.

(3) Salt will be issued to fish curing yards in bags containing two maunds each. The mouth of the bags should be stitched with a continuous piece of string and the two ends of the string should be sealed with lead seals.

(4) A contractor is employed for the transfer of the salt from the depot to the yards. The rate to be paid to the contractors will be fixed by the Commissioner from time to time.

356. Admission and Removal of Fish.—(1) When a consignment of fish is admitted into the yard, the yard officer should issue a chit in Form F. C. 9 on which the following particulars are entered—

- (i) the number of the application covering the consignment;
- (ii) the number of the ticket holder;
- (iii) the quantity of fish in the consignment;
- (iv) the quantity of salt issued;
- (v) the signature of the yard officer with date.

(2) This chit is to be kept always with the consignment when it is in the yard till the fish is weighed and passed out of the yard. The object of this is to facilitate check by superior officers when they visit the yard.

(3) Printed slips will be issued from the Office of the Commissioner of Excise on indent.

(4) *Unwholesome fish.*—The officer in charge will draw the attention of the Commissioner in all cases in which, either owing to the state in which fish is brought in or to the insufficiency of the salt made use of for curing it, it becomes a nuisance or unfit for food. Such cases may be dealt with by a warning or by the suspension of the tickets of admission to the yards granted to the parties concerned, if the fish curers persist in neglecting the warning of the departmental officers. All fish brought in a decomposed state or otherwise unfit for human consumption should be destroyed by the officer in charge.

357. *Kinds of Fish.*—(1) Fishes are divided into two kinds, large and small. Small kinds comprise the following—mackerel, oil sardine, sardine No. 2, tholiyan mathi, chamban, mullen, atavu, manthal, sobe, ribbon fish, korakkutti, small cat fish, kolambi, whiting, ambetta, chooten, keeran.

(2) Large kinds of fish are as follows—shark, skate, cat fish, chele (kovi), scer No. 6, scer No. 5, valameen, pomfret, vara, kanameen, pameen, poomeen, vala.

358. *Season for Catches.*—The periods in which the several kinds of fish appear in great abundance are given below—

Sardine	..	October to March.
Mackerel	..	November to March.
Mullen	..	July to November.
Thalayan	..	August to October.
Manthal	}	..
Chamban		
Adavoo		
Palameen	}	..
Scer		
Pomfret		
Cat fish	..	October to December and April to May.
Kora	..	October to December.
Shark and Skate	..	November to March.

359. *Period for drying Fish.*—All small kinds of fish such as sardines, mullen and other fishes of that size should be dried for one whole day before being let out of the yard. Mackerel and other fishes of that size and all other large kinds should be dried for two days. The period may, however, be extended if the fish is not properly dried and requires further exposure to the sun.

360. Centage of Dryage.—(1) The following are the approximate centage of dryage—

1. Mackerel	37·5 to 45	10. Yetta Chulli	45 to 50
2. Sardine	35 to 50	11. Shark	25 to 35
3. Chamban	40 to 45	12. Kaisravoo	35 to 40
4. Mullen	45 to 55	13. Skate	30 to 45
5. Adavu	40 to 45	14. Scer	30 to 35
6. Manthal	55 to 65	15. Palameen	30 to 35
7. Manangoo	40 to 45	16. Kora	30 to 35
8. Thalayan	40 to 45	17. Vala	35 to 40
9. Korakutti	40 to 45	18. Pomfret	35 to 40
19. Cat fish	40 to 45.		

(2) The dryage may, however, vary when the fish is brought to the yard in a state nearing putrefaction, but not bad enough to refuse salt. The same kind of fish will also give different wastages when it varies in size. If fishes are cut into chunks, the wastage will also be less. The wastage is more in sardines when the head and stomach are removed.

361. Hours of Working.—The hours of working in each yard will be fixed by the Commissioner according to circumstances. As a general rule, yards should be kept open from 8 a. m. to 11 a. m. and from 2 p. m. to 6 p. m. Night work may also be allowed at the discretion of the Commissioner especially when it is necessary to prevent large catches of fish coming in late from being spoilt through not being attended to at once.

362. Issue of Salt to Curers.—(1) The following rules must be observed in the issue of salt to the curers—

(i) salt should be issued only on the production by each ticket holder of an indent in Form F. C. 7 for the quantity required;

(ii) salt should not be issued in smaller quantities than five seers at a time to each ticket holder, nor should the quantity issued include fractions of a seer;

(iii) joint applications for salt should, on no account, be allowed;

(iv) salt should not be removed from the salt store-shed before it has been paid for and the proceeds credited in the accounts.

(2) Salt should never be issued to the curers except by or in the immediate presence of the officer in charge of the yard,

who must also be invariably present when cured fish is being weighed and removed from the yard.

(3) In regard to the proportions of salt to be issued, the following rates should be observed—

(i) for large kinds of kora, cat fish, etc., one maund of salt for five maunds of fish;

(ii) other large kinds, one maund for six maunds ;

(iii) mackerel and fishes of that size, one maund for seven maunds;

(iv) sardines and fishes of that size and smaller, one maund for eight maunds;

(4) *Issue price.*—The price at which quantities of salt varying from five seers to one maund will be issued at the various fish curing yards should be put up in a conspicuous place at each yard.

363. The following forms of accounts are prescribed for use in fish curing yards and in the Office of the Commissioner in connection with fish curing operations. The forms, with their enclosures, are all given in the appendix. The following instructions should be attended to in their maintenance—

(1) *F. C. 1—Register of fish curers.*—This should be kept in the vernacular at the fish curing yard by the officer in charge. Column 3 should be filled up when any person applies to the officer in charge, verbally or in writing, for admission, columns 1 and 2 should be filled up when a ticket of admission is granted to the applicant, column 4 is intended for recording (i) in the case of applicants to whom admission is refused, as explained below, the reasons for which it is refused, and (ii) in the case of applicants who are granted tickets of admission all particulars of subsequent suspensions, if any, or cancellation of the ticket. The register is ruled so as to allow sufficient space for this purpose.

(2) *F. C. 2—Ticket of admission.*—(i) Tickets of admission should not, under ordinary circumstances, be withheld from any person applying for same, but when the officer in charge of the yard considers that there are good reasons for refusing it he should report the matter to the Commissioner for orders. Should the Commissioner decide that the applicant be granted a ticket, the officer in charge should give notice of the order to the applicant, and deal with him accordingly; but if he orders

otherwise, a copy of the order should be recorded by the officer in charge in register F. C. 1.

(ii) The order of the Commissioner refusing admission to any applicant should briefly mention his reasons for doing so. There will be no appeal against such order.

(iii) When a ticket is issued to an applicant, the officer in charge of the yard should enter thereon the applicant's name and residence and the date of issue, and should assign to it a number. This and similar numbers assigned to tickets should be consecutive and should belong to a series which will be permanent and not annual. The numbers of tickets cancelled should not be made use of again.

(iv) Applicants, who are granted tickets of admission, will be at liberty to commence operations in the yard from the date thereof provided they are prepared to do so, but they should be made to understand that permission to resort to the yard is conditional on good behaviour and the observance of departmental rules, and that their tickets are liable to suspension or cancellation at the discretion of the Commissioner in cases of misconduct. Ticket holders failing to resort to the yard for a consecutive period of six months will, unless they account to the satisfaction of the Commissioner for such failure, be liable to cancellation of their tickets.

(v) Every ticket holder should, on demand by the officer in charge of the yard or by any superior officer, produce the ticket of admission granted to him.

(vi) Tickets are not transferable, and no transfers thereof should be recognised by the officers of the Department. But, in the case of the death of a ticket holder, the *prima facie* heir of the ticket holder should be permitted under the original ticket to carry on operations at the yard.

(3) *F. C. 3—Daily register of operations.*—(i) The officer in charge of each yard will keep a daily register of operations in this form in the vernacular. Column 2 will show the consecutive number of applications for the issue of salt for the year, two or more applications by the same person at different times on the same day being treated as separate transactions. The corresponding removal application number should also be entered below the admission application number. Column 3 will show the number of the ticket held by the owner of the fish brought to the yard. Large and small varieties of fish should be recorded separately in columns 4 and 5 as it is found that the quantity of salt required per maund varies considerably with the size of the

fish. The quantity of each kind should be separately ascertained in the case of large kinds by actual weighment, and in the case of smaller kinds by measurements in wide-mouthed pots, barrels or baskets, the contents of which have been ascertained by actual experiment and legibly marked upon them.

(ii) In fish curing yards, on the rare occasions when operations are too heavy to permit of the yard officer weighing or measuring, as above, all the fish brought, the quantity of the smaller kinds of fish may also be determined by causing the peon of the yard to keep at the gate a tally of the baskets of fish brought into the yard. But in this case, each ticket holder, must provide himself with baskets of the capacity of 1, 2 and 3 maunds each, the ticket number and its capacity must be legibly marked on the outside of the basket, and the officer in charge of the yard must check 10 per cent of the baskets by actual weighment. The tally kept at the gate should be kept separately for the larger and smaller varieties of fish, and for each curer. It should be recorded in a note book which, at the close of every day, should be produced before the officer in charge of the yard, who should verify the entries made therein and append a certificate that the contents of 10 per cent of the baskets passed into the yard by the peon have been actually weighed by him. This arrangement is permitted only for the convenience of the yard officer, and his responsibility will remain absolute. He will in no case be allowed to shield himself behind the supposed carelessness or incapacity of the peon. In no case should the baskets or other utensils provided by the curers be allowed to leave the yard after they are marked and brought into use, except for the purpose of bringing in fish, and they should be produced for inspection whenever required by an inspecting officer. The marking of the baskets, etc., may be done, in the first instance, by the officer in charge of the yard, but it should invariably be checked by the Commissioner or the Inspector at the earliest opportunity.

(iii) The Commissioner may further, in any yard in which he considers the plan would work, direct that every consignment of fish that may be brought by a curer in the course of a day should be kept separately in the curing shed. Inspecting officers can then, at each of their visits to the yard, actually weigh the fish in the sheds of some of the curers, and see whether after making a fair allowance for the dryage of fish, while in the process of curing, the quantity nearly corresponds with that shown in the accounts. The allowance for the dryage can very easily be calculated by any officer possessing a very slight experience.

(iv) Each day's transaction in the register should be added up in the evening, and the total and progressive total entered and initialled by the officer in charge.

(4) *F. C. 3 (a)—Daily register of removals of cured fish.—*

(i) This register is intended to show the fish belonging to each curer removed from the yard each day. In column 2 of this register below the removal application number the corresponding admission application number should also be entered so as to facilitate check by inspecting officers. Inspecting officers should, whenever they visit a yard, carefully check the entries in this register with those in F. C. 3 in order to be able to form an estimate whether the quantities of fish entered in the latter as brought to the yard were actually so brought, and whether, and if so, how far, they have been over or underestimated, and the result of all such checks should be entered in the column of remarks. To render the check applicable, the Commissioner should, by notice pasted in the yard, fix the exact number of days for which, neither more nor less, each of the two varieties of fish must be kept in the yard before removal. This should be done with reference (a) to size of fish and (b) to the distance of the yard from headquarters and the facilities for such inspection.

(ii) The quantity of dried fish removed should invariably be determined by the officer in charge of the yard personally by actual weighment by means of scales and daily totals and progressive totals written up as in the F. C. 3.

(5) *F. C. 4—Stock and cash register.—*This form will also be kept in the vernacular at each yard. A page will be devoted to each week, the month being divided into four weeks in the usual way. The entries against 'received' and 'issued' in the upper half of the form, intended to show the particulars of the stock, and 'received' and 'remitted' in the lower half intended to show particulars of cash, should be totalled at the end of the week and the result shown in column 11 against those heads. The entries against the other items in this column *viz.*, those against 'in hand' and 'balance' will of course, be the opening balance of the first and the closing balance of the last days of the week respectively. As no wastage on salt is allowed to appear in the accounts kept at the yards the figures in the last line of the upper half of the form will be the exact difference between the figures in lines 3 and 4.

(6) *F. C. 5—Daily report.—*(i) This form should be filled up daily by the officer in charge of the yard and despatched to the Commissioner.

(ii) Where the transactions are small and the difficulties of transmission considerable, the Commissioner may allow these reports to be despatched every second or third day. The report should be accompanied by Treasury receipts for all remittances made into the Treasuries up to the time of submitting the report.

(7) *F. C. 6—Monthly report.*—Officers in charge of fish curing yards should submit to the Commissioner so as to reach him on or before the 10th of the month a report in Form F. C. 6 showing the operations of the yard during the month. The report should be accompanied by enclosures in Form F. C. 6 (a) showing the weekly operations. These reports should be checked with the daily reports (F. C. 5) and the Treasury receipts received along with them. Care should be taken to see that no balance of cash is shown as outstanding at the yard at the end of each (account) month and particularly at the close of the official year.

364. In his annual administration report, the Commissioner should furnish information regarding fish curing operations in the State and show in detail the progress of the fish curing industry mentioning at the same time all items of general interest in connection therewith. Special attention should be paid to the following instructions—

(1) All cases of abnormal increase or decrease of operations at individual yards noticed during the year under report as compared with the previous year, and all cases of marked variations in the proportion of salt issued to the fish cured at adjacent yards should be carefully enquired into and satisfactorily accounted for.

(2) The different methods of curing adopted in the State and the comparative merits and demerits should be fully explained with full details of any improvement or otherwise over the methods of previous years.

(3) Observations made by superior officers placed in charge of yards and the action taken thereupon should also be briefly noted.

CHAPTER XVI.—CUSTOMS AND MARINE.

365. (1) The State revenue under 'Customs' is derived under the terms of the 'Interportal Trade Convention', the provisions of which are given below—

(a) *Arrangements between the British and Cochin Governments—*

I. All goods the produce or manufacture of British India and all goods exported from any port or place in British India will be admitted into the territories of His Highness the Raja of Cochin by sea, land and backwater free of all customs duty, salt, opium and country spirits excepted.

II. All goods, the produce or manufacture of the Cochin State and all goods exported from any port or place in the territories of His Highness the Raja of Cochin which are exempt from or have paid duty on importation into those territories, will be admitted into British India by sea, land and backwater free of all customs duty, salt, opium and country spirits excepted.

III. The rates of customs duties and tariff valuations in force, from time to time, in British India will be adopted in the Cochin State.

IV. Foreign goods imported into any port belonging to His Highness the Raja of Cochin will be charged with the same duties as they would be liable to if imported into any port of British India.

V. Goods, the produce or manufacture of the Cochin State, on exportation to any foreign port or place will be charged with the same duties as they would be liable to if exported from any port in British India, pepper excepted.

VI. No drawback will be allowed on goods re-exported from any port or place in the Cochin State to any port or place in British India and *vice versa*.

VII. The monopoly price of salt in the Cochin State will be the same as that in British India an addition on account of carriage, etc., equal to the cost of conveying salt from Beypore to Palghat by rail, being made to that price when the salt is sold by the Cochin State at the inland depots of Chittur and Nemmara.

VIII. The duty at Bombay on salt intended for the use of the Cochin Government will in future be the same as that levied on salt exported for the use of the Madras Government.

IX. On pepper a special duty will be levied as provided for in Act III of 1861.

X. The Cochin Sirkar to be at liberty to levy an excise duty, not exceeding 5 per cent on coffee grown on its hill tracts where favourable leases have been granted, the duty being collected before the coffee leaves the estates.

XI. A moiety of the net customs revenue realised on imports and exports at British Cochin, tobacco, pepper, salt, and opium excepted will be paid over to the Cochin State.

XII. The British Government engages to make good to the State any deficit between the sum of Rs. 1,00,000 and the aggregate amount of the Excise duty on coffee, of the moiety of the net customs duties at British Cochin and of the customs duties realised at the Cochin ports and Customs Houses.

XIII. The British Indian Government guarantee to the Cochin Sirkar an import duty on foreign tobacco of not less than Rs. 10,500.

(b) *Arrangements between the Cochin and Travancore Governments—*

I. The Cochin Sirkar to remove all its chowkies between Travancore and Cochin with a view to the freedom of trade to and from Travancore, Cochin, etc.

II. The Travancore Sirkar to allow free entry into Travancore of goods from Sirkar Cochin on the same terms and with the same exceptions as arranged with the British Government.

III. The Travancore Sirkar to levy at their inland chowkies, *vis.*, those which are not situated on the backwater export duty only on certain principal goods.

IV. British Indian goods passing from Coimbatore, through Travancore to the Cochin territories or British Cochin will be exempt from export duty in Travancore. The same exemption will extend to Tinnevelly cloths passing through Travancore. Goods passing from one part of the Cochin State through Travancore territory to any other part of the former will be exempt from export duty in Travancore.

(2) No customs duty is now being collected at any of the Sirkar ports.

366. Administration of Ports.—(1) The ports in the State are administered under the Cochin Ports Regulation, II of 1082, and the rules issued by the Diwan in the matter. These rules are contained on pages 214—216 of Volume I.

(2) The Deputy Superintendent of Sea Customs, Malippuram, has been appointed as ex-officio Port Officer and the Commissioner of Excise as ex-officio Chief Port Officer of the State.

(3) *Marine protests.*—The Deputy Superintendent of Sea Customs has also been appointed as a Notary Public under the Cochin Notaries Public Regulation, I of 1075, to note Marine protests.

(4) *Wrecks and salvages.*—(i) The Deputy Superintendent of Sea Customs is the ex-officio Receiver of Wrecks for the whole State. Magistrates of maritime divisions in the State have also been appointed as Receivers of Wrecks within their respective jurisdictions by the following Notification of the Diwan No. 183, dated 19th Mithunam 1099, published on page 685 of the Cochin Government Gazette, dated 22nd Mithunam 1099, Part I.

'In addition to the Deputy Superintendent of Sea Customs, the Magistrates of the Maritime divisions in the State, *viz.* Cochin, Kanayannur and Cranganur are appointed Receivers of Wrecks within their respective jurisdictions.'

(ii) As soon as a wreck is salvaged, the salver informs the Receiver of Wrecks in writing of such salvage giving in detail the description of the thing salvaged. Such applications are entered in a register kept for the purpose and filed in the Office of the Receiver of Wrecks. On receipt of such information and delivery of the wreck, the Receiver should publish a notification in the Cochin Government Gazette inviting owners, if any, to put forth their claims within one month from the date of such notification. If the owner appears in response to such notification and proves his claims to the satisfaction of the Receiver of Wrecks, the article will be released to him on payment of the salvage charges which will be fixed by the Receiver of Wrecks. If no owner appears, the article should be sold in auction and the net sale proceeds, after deducting salvage charges at rates not exceeding one-third of such sale proceeds, should be credited to Government.

(iii) If the wreckⁱ is a perishable one or if it be one of such a nature as would not fetch any value if kept for long, the Receiver of Wrecks should immediately dispose of the same in

auction and the procedure mentioned in (ii) above shall apply to the sale proceeds of such articles.

(5) The forms of registers to be maintained by the Deputy Superintendent of Sea Customs in his capacities as Customs Collector, Port Officer, Notary Public and Receiver of Wrecks are all given in the appendix.

367. Statements.—(1) An extract from the register of rain-fall relating to the previous month should be submitted in Form C. 9 by the Deputy Superintendent so as to reach the Commissioner's Office not later than the 5th of each month.

(2) Port Officers should submit to the Commissioner's Office not later than the 3rd of the month succeeding each quarter a statement in duplicate in Form C. 3 (b) showing the amount of duty collected on dutiable goods imported through their ports.

(3) Statements in Forms C. 1, C. 2, C. 5, and C. 4 showing (a) the amount of port dues collected, (b) the amount realised by way of protest fees, (c) the amount realised by the sale of unclaimed wrecks and (d) the amount of godown rent collected should be similarly submitted to the Commissioner.

(4) A statement in duplicate Form C. 3 (c) of dutiable articles imported into the State ports should be submitted to the Commissioner by the port officers by the 3rd of the English month succeeding each English quarter.

(5) (a) The following annual statements are also due from the port officers—

(i) statement of coffee exported in Form C. 12 to be sent by the 5th of February;

(ii) statement of customs duties collected in Form C. 10 to be submitted by the 3rd of April;

(iii) statement of vessels registered at Sirkar ports in Form C. 11 to be submitted by the 3rd of April.

(b) All the three statements referred to in 5 (a) above are to be submitted in duplicate to the Commissioner's Office.

CHAPTER XVII.—OFFICERS AND THEIR ESTABLISHMENTS.

SECTION A. APPOINTMENT, POWERS AND DUTIES.

368. Recruitment to the Preventive Force.—(1) Appointments in the Excise Preventive Force are open to all *bona fide* Cochinites. Applicants must be above 18 and below 25 years of age, must possess the general educational qualifications prescribed from time to time by Government in respect of each appointment and must possess the standard physical measurements of 5' 5" height and 32" round the chest. Applications must be in the prescribed form and must be accompanied by—

(i) a certificate or other satisfactory evidence of the date of birth;

(ii) a certificate of character and conduct signed by the Principal or Headmaster of the educational institution in which the applicant studied for not less than one year or by some responsible officer of the Government;

(iii) a certificate by a medical officer of Government or qualified medical practitioner regarding the applicant's general health.

(2) Appointments to the cadre of Inspectors and Sub-Inspectors will be made by selection from—

(a) (i) men already acting,

(ii) clerks serving in the Excise Department.

(b) Approved outsiders or men holding lien in any other department of Government.

(3) Candidates for appointment as Sub-Inspectors must possess the minimum qualification prescribed in the General Standing Orders. Candidates for appointment as Inspectors must possess the minimum qualification of a Bachelor of Arts of a recognised University.

(4) All 'outsiders' and departmental officers appointed for the first time as Inspectors or Sub-Inspectors will be on probation for one year whether the vacancy be acting or permanent.

(5) Any Inspector or Sub-Inspector whose conduct is not satisfactory, or who for any reason is judged by the Commissioner to be not suited for employment as such Inspector or Sub-Inspector may be removed at any time prior to his confirmation as Inspector or Sub-Inspector. If he holds a lien in the Excise Department or any other department of Government, he will be reverted to his permanent post; if not, his services will be dispensed with.

(6) The General Standing Orders prescribe the Excise Departmental test, and Civil Account test as obligatory departmental tests for Inspectors and Sub-Inspectors. No officer in the Excise Department or any other Government department shall be eligible for appointment to these posts unless he has passed the prescribed tests and all candidates recruited direct to the post shall pass the departmental tests before confirmation or obtain exemption from Government. Those qualified under the Special Test Rules of the Madras Presidency will not, however, be required to pass the corresponding State examinations.

(7) A register in Form G. 36 shall be maintained in the Commissioner's Office for entering the names of candidates for enlistment in the Preventive Force.

369. The Commissioner of Excise—Powers.—(1) In addition to the powers conferred on him by any Regulation for the time being in force and the previous Standing Orders, the Commissioner is empowered—

(i) to appoint, transfer, fine, reduce, suspend or dismiss and to grant leave of all kinds to all officers of the department except the Inspectors, the Sub-Inspectors, the Manager and Head Accountant of the Head Office, and the Deputy Superintendent of Sea Customs, Malippuram;

(ii) to fine the Manager and Head Accountant of the Head Office up to a limit of one rupee;

(iii) to sanction all contingent expenditure for his own and subordinate offices within the budget provision;

(iv) to sanction estimates for all works included in the budget under petty construction and repairs up to a limit of Rs. 200;

(v) to sanction transfer of allotment from one minor head of the budget to another.

(2) *Touring.*—The Excise Commissioner should be on tour for not less than two and a half months in the half-year and

submit to the Diwan a monthly circuit diary in Form G. 41 giving a concise account of inspection or investigation work done, leaving all matters of general observation or criticism on which special orders are required to form the subject matter of separate communications.

(3) *Inspection.*—(i) To ensure that work in Circle Offices and ranges is carried on efficiently, that subordinate officers understand and follow with intelligence and care the Standing Orders of the Department and that adequate attention is paid to safeguarding the revenue, the work of the Inspectors and Sub-Inspectors should be inspected from time to time by the Commissioner. The Commissioner should inspect the records of each Sub-Inspector's range at least once in a year in addition to frequently visiting ranges and looking into the work of the Sub-Inspectors. He should inspect the records of the Circle Inspectors' Offices and those of the distillery and warehouse once in a half-year and submit his notes of inspection for the Diwan's perusal and orders. The Commissioner should also inspect each fish curing yard in the State at least once a year. He should also make a thorough inspection of the Malippuram depot once a month and the result of the inspection should be briefly summarised in his circuit diaries.

(ii) The efficiency of a Circle Officer and his subordinates cannot be tested thoroughly unless the Commissioner makes himself intimately acquainted with the conditions of the Circle and the state of the ranges comprising it and with the character, disposition, merits and qualification of all officers under him. Every inspection should therefore be thorough and the personal work of the Circle Officer and the Sub-Inspector should be tested by a careful check of the preventive, T. T. and other records, both in the ranges and in the Circle Office.

(iii) The inspection of a Circle Office should include a careful scrutiny of the correspondence registers and the store registers as well as an inspection of all buildings. Special attention should also be paid to the work of Circle Officers in inquiring into cases, and the records of cases released departmentally or acquitted by Magistrates should be examined. The inspecting officer should also see that the records due for destruction are regularly destroyed.

(iv) At every inspection of a fish curing yard, a reasonable number of consignments of fish should be weighed and compared with the entries in register F. C. 3.

(4) *Commissioner's Office.*—The Commissioner's Office will be designated Excise Head Office, under the management of a Manager who will exercise the powers and be entrusted with the responsibilities of the Chief Ministerial Officer of a departmental head office. The Commissioner will, however, make periodical inspection of the office when at headquarters and issue such instructions as he may deem fit for the better management of the office.

370. *Deputy Superintendent*—(1) *Powers.*—Besides the powers specified in any of the previous Standing Orders, the Deputy Superintendent of Sea Customs, Malippuram, is empowered to grant casual leave to all officers stationed at Malippuram including the petty officer and peons of the depot-guard.

(2) The duties and responsibilities of the Deputy Superintendent are given in the chapters on salt and customs.

371. *Inspectors*—(1) *Duties.*—The principal duties of these officers have been summarised in "S. O. 3 (1)". Inspectors are responsible for the efficient excise administration of their respective Circles and are expected to exercise adequate supervision over the work of range Sub-Inspectors and petty officers by frequent inspection of their work on the spot. They should also exercise a close supervision over their offices and reduce the number of references to the Sub-Inspectors as far as possible. All matters of any real importance should be dealt with by the Inspectors on the spot. Pendency and duration of cases should also be cut down to a minimum.

(2) *Powers.*—In addition to the powers conferred upon them by any Regulation or notification for the time being in force, Inspectors are empowered to grant casual leave to all subordinates under them.

(3) *Touring.*—Inspectors should be on tour for not less than 20 days every month. Out of these 20 days, on at least 13 nights they must 'sleep away' from headquarters. The remaining 7 days will be counted as days spent in camp even if a return is made to headquarters after patrols, provided on each day the officer in his patrols travels more than 5 miles from headquarters. As a general rule, Inspectors, while on tour, should not halt more than two consecutive nights at the same place unless special reasons exist for doing so.

(4) *Inspections.*—(i) Inspectors should inspect each range within their charge at least twice a year. The minimum period

that should be spent by an Inspector in a range for inspection purposes is four days, *i. e.*, at least four night halts must be put up in the range and during these four days the Inspector should halt in different places in the range. In the case of small and unimportant ranges, however, this minimum may, with the sanction of the Commissioner, be reduced to three days.

(ii) Surprise visits should, in addition to these regular inspections, be made, whenever necessary, but such visits will not take the place of regular inspections. When making such surprise visits the Inspector should have nothing to do with the range men.

(iii) For a Sub-Inspector's range to be considered duly inspected the Inspector should, at each inspection of the range, make at least two halts which should be at different places and the Sub-Inspector's work, out-door and in-door, investigated on the spot. Sub-Inspectors must, on no account, be called into the Circle headquarters or to places outside their ranges for inspection.

(iv) Inspectors of Circles will inspect each distillery and warehouse within their jurisdictions whenever possible and submit their notes of inspection to the Commissioner.

(v) Inspectors should inspect each fish curing yard within their jurisdiction at least once in a quarter.

(vi) The records of party petty officers should be inspected along with the records of the ranges. The records with the petty officers in charge of the Trichur and Ernakulam Railway and Mattancheri Out-Agency should be inspected along with the inspection of the Trichur, Ernakulam and Mattancheri ranges. The Inspection of the Narakkal range should also include an inspection of the records with the petty officer of the Malippuram depot-guard.

(vii) Inspectors should inspect all abkari, tobacco and opium shops within their jurisdiction at least once a year. Inspection of shops must not be made a matter of routine. They should make themselves thoroughly familiar with the conditions under which each shop is working and pay particular personal attention to those that need watching. Instructions for inspection of shops are contained in S. O. 377.

(5) *Inspector's Office.*—Each Circle Inspector is given a clerk and a petty officer who will assist him in his office work, the preparation of returns and statements and the transmission of communications and reports passing through him,

372. Sub-Inspectors—(1) Duties.—(i) The Sub-Inspector, as the officer in charge of the range, is responsible for the efficient excise administration of the range. His duties and responsibilities have been generally dealt with in S. O. 3 (1). He should take adequate measures for the prevention and detection of abkari, tobacco and opium crimes within his range and should possess full knowledge about the working of each shop in the range.

(ii) He should see that all his subordinates are well-versed in their duties and that general order and sound discipline is preserved by the staff under him.

(iii) He shall hold kit inspection and drill once every week and submit indents for missing or deficient articles, if any, at the spot, the cost of such articles being, in the absence of satisfactory explanation, made good from the men responsible for the loss. The fact of having conducted kit inspection and drill should be stated in the diary. Kit inspection and drill in the case of officers of the Malippuram depot-guard and the fish curing yards will be conducted by the respective petty officers who will submit indents through the Deputy Superintendent or the Inspector, as the case may be, for all articles found missing.

(iv) The duties of the Sub-Inspectors in charge of distilleries and warehouses are given in Chapter VII.

(2) *Touring.*—Sub-Inspectors shall be required to tour their ranges in the same manner as laid down for Inspectors in S. O. 371 (3).

(3) *Inspections.*—(i) Sub-Inspectors should inspect each abkari, tobacco and opium shop within their ranges at least once a month. The above is to be regarded as the minimum amount of shop-inspection to be conducted by a Sub-Inspector and unless there is heavy marking to do which cannot be neglected, all shops must be inspected during the period laid down and mere excuses of want of time, etc., will not be accepted. Although as a general rule large and important shops in towns should be frequently inspected, there is no object to be gained in constantly inspecting certain shops which are close at hand and convenient to visit neglecting others more remote. Sub-Inspectors of Nemmara and Chalakkudi are, however, required to inspect the shops in the Nelliampathies and Parambikulam only once a quarter.

(ii) Sub-Inspectors in ranges where fish curing yards have been established shall also inspect such yards once a month

and bring to the notice of the Inspectors any irregularity or defect in the working of the yards.

(iii) The preventive records with the petty officers in each range should be inspected by the Sub-Inspectors as often as possible.

373. *Inspection Reports.*—Notes of inspection relating to the Offices of Inspectors, the distillery and the warehouse will be submitted by the Commissioner to the Diwan. Such notes should be prepared, as far as possible, within twenty-four hours and despatched within seven days of the completion of the inspection. The notes will detail as succinctly as possible the points on which the Commissioner thinks the Diwan should be informed and should be accompanied by the explanation of the officers concerned for any irregularity or mistake pointed out. Inspectors should submit similar reports to the Commissioner, of the result of inspection of each range, distillery or warehouse and their reports should not exceed four pages including the statistics. All reports should distinctly state the names of officers on whose work remarks are made.

374. *Points to be observed by Touring Officers.*—Important points noticed during the inspection should be noted in the range inspection note books. Instructions to subordinates on petty matters not deserving official notice should be given verbally on the spot. Touring by officers should not be confined to roads and beaten tracks. They should travel the interior portions of their charges and, as far as possible, walk during their inspections. Patrolling in a bandy is prohibited and travelling by railway should be reduced to a minimum.

375. *Remarks entered in the Inspection Book of a Circle.*—Ignorance of remarks entered in the inspection book of a Circle or range will not be accepted as an excuse after ten days have elapsed since the date of entry of the remarks except in the case of officers who have newly joined the Circle or range. Nor will it be accepted in their case, after the expiry of a month from the date of joining.

376. *Observance of Inspection Remarks.*—The officer concerned should report on the tenth of every month following the inspection the progress made in carrying out the instructions contained in the inspection remarks until all orders contained in them have been carried out. In the concluding paragraph of

the notes inspecting officers should give a list of the matters to be thus reported on.

377. *Shop and Depot Inspections.*—(1) Any officer of the Excise Department of rank not lower than Sub-Inspector is authorised to inspect licensed shops and depots. These officers are empowered to enter and examine the premises, to test the weights, measures, liquor, opium and intoxicating drugs in the possession of the licensees and to call for and check the accounts kept in the shop or depot. Police officers of and above the rank of an Inspector will also make inspection when it comes within the scope of their duty, but are not expected to deal with mere petty breaches of the conditions of the license.

(2) One of the most obvious ways of providing against loss to the excise revenue is by frequent inspection of depots, shops and topes. The most effective shop inspections are those that are made in the afternoon or at whatever time of day the bulk of the sales occur, and in the case of toddy shops those that are preceded or followed by an inspection of the marked topes with census of the number of trees yielding. There is, however, no objection to an inspection when the officer happens to be passing the shop, even though sales are not going on. Such shops, however, should, if possible, be inspected on another occasion during sale. It is of the greatest importance that the accounts maintained at depots and shops should be frequently and carefully checked by excise officers. Officers inspecting depots and shops should carefully examine the accounts of the depot or shop comparing the receipts with the permits, the issues with the counterfoils of the permits with which issues purport to have been made and the balance with the stock of liquor, opium or intoxicating drugs on hand. The whole of some selected consignment sent from the depot to the shop should be checked. Notes should be taken of the quantities consigned to a few selected shops and the inspecting officer himself or one of his subordinates, specially deputed for the purpose, should examine the permits filed in some of the shops supplied by the depot. Similarly when shops are inspected, some of the permits should be selected for comparison with the counterfoils kept by the depot-keepers. In this case the permits can be taken to the depot and afterwards returned to the shops. During inspection of arrack shops by Sub-Inspectors, the advices of permits (G.2s) received from the arrack wholesale depot-keepers must be taken and checked with the account books and permits filed in the shops. The same procedure must be followed by superior officers when they are accompanied by Sub-Inspectors during

their inspection of shops, with a view to ensure that consignments of arrack issued to shops reach them and are not diverted for illicit disposal. Consignments of arrack in transit should frequently be verified. Receptacles containing arrack need not, however, be opened except on well-grounded suspicion. The number of receptacles or vessels should be verified with that entered in the permits and the seals on them compared with the facsimile impression on the permits.

(3) Officers inspecting ganja shops should weigh the ganja seed separately from stock, as well as any part of the stock of ganja which the licensee desires to destroy, and after noting the weight in the account book under their initials and date forward the quantity under their seals, with a covering letter containing an impression of such seal to the Circle Office, for destruction by the Commissioner during his half-yearly inspections.

(4) An inspection note book in the prescribed Form G. 12 will be issued to each shop-keeper and it shall be maintained for the use of inspecting officers and shall be handed over to the Inspector of the Circle or to any other officer authorised by him to receive it on a receipt being given therefor. This book is the property of the Government and shall be returned at the end of the lease to the range Sub-Inspector or to the in-coming renter in an un mutilated and reasonably clean condition on a receipt being given therefor. Inspection note books collected from shop licensees by departmental officers at the end of a lease should be re-issued to the same shop, whoever may get the license for the new lease. After they are used up, they should be kept in the Circle Office.

(5) Due notice should be taken of all breaches of conditions of licenses. Breaches involving no loss to Government or in which no fraud is intended should be reported to the Commissioner for orders.

(6) Sub-Inspectors should note the result of their shop inspections in their weekly diaries. In his diary for the last day of the month, the Sub-Inspector should note the details of the depots or shops inspected by him during the month. He should also give the numbers and names of shops and depots not inspected by him during the month with reasons for not having done so.

(7) Each Inspector should submit a quarterly statement in the prescribed Form G. 13 showing the total inspections of depots and shops made by him and his subordinates.

SECTION B. PROMOTION, DISCIPLINE, LEAVE
AND PUNISHMENTS.

378. Promotion—Promotion Rolls.—(1) Inspectors should submit promotion rolls in Form G. 38 every year so as to reach the Commissioner's Office not later than the 1st of Chingam. The rolls should contain the names of each of their subordinates as are in their opinion really deserving of advancement and must be prepared with care and discretion. The Commissioner will consider the claims of clerks of the Head Office fit to be Sub-Inspectors or Circle Inspectors and of the staff at the distillery, warehouse and the Malippuram depot in granting or recommending promotions. The claims of all subordinates will thus be considered once a year and promotions made according to the number of vacancies that exist. Applications for promotions from individual subordinates should not be submitted and will not be considered.

(2) The Commissioner shall maintain confidential registers in Form G. 37 intended for such entries regarding character, ability and physical capacity so as to enable him to fairly estimate the claims of his subordinate officers to promotion and the localities in which it is advisable to employ them.

379. Discipline. — (1) (i) Every member of the Excise Preventive Force shall devote his whole time to the departmental service alone and use his best abilities to fulfil all the duties pertaining to his position in the Force;

(ii) he shall conform implicitly to all rules which shall, from time to time, be made for the regulation and good order of the Force, and cultivate a proper regard for and strive to maintain, its honour and respectability in private life and in dealing with the public;

(iii) he shall serve and reside wherever directed by competent authority;

(iv) he shall at all times appear in such uniform as shall, from time to time, be ordered to be worn by each respective rank of the service on respective occasions except when exempted by proper authority on sufficient public grounds;

(v) he shall observe subordination and promptly obey all lawful orders which he might receive from persons in authority over him;

(vi) he shall promptly discharge such debts and make such payments as the Commissioner shall direct;

(vii) he shall not withdraw from the service without distinct written permission or until the expiration of two months after giving notice of his intention to do so;

(viii) he shall not, under any circumstances, divulge or make use to the advantage of himself or of another, of any confidential or departmental information which might have come to his knowledge as a member of the Excise Preventive Force ;

(ix) he shall not on any occasion or under any pretext, directly or indirectly, take or receive any present, fee or gratuity from any person whatsoever without the sanction of the Commissioner;

(x) he shall, on severance of connection with the Department or on suspension, surrender all articles of uniform supplied at Government cost, at such place as the Commissioner may order;

(xi) he shall, on receipt of orders of transfer, while on leave or under suspension, join duty at his old station, receive his kit and a passport and proceed to his new station ;

(xii) he shall not chew or smoke while on duty, nor use umbrella, watch chain, wooden clogs, or carry bundles while in uniform;

(xiii) he shall have his face shaved at least twice a week and on days when he is to attend court, assist at a ceremonial or other public function or meet the Commissioner;

(xiv) he shall not apply for transfer, promotion or reward except when permitted by the Commissioner;

(xv) all Inspectors and Sub-Inspectors shall report themselves before the Commissioner, whenever the Commissioner visits Ernakulam or camps at a place within their jurisdiction;

(xvi) there shall be no correspondence between the executive staff and the Head Office clerical staff on official matters ;

(xvii) proper *Espirit de Corps* shall prevail in the Force ;

(xviii) the rules for the personal conduct of public servants as laid down in Chapter VI of the General Standing Orders apply to all officers of the Excise Department.

(2) Any representations, peons, petty officers or Sub-Inspectors may have to make to the Commissioner, shall be made through their immediate superior who is bound to submit the same, with any remarks or explanations he might have to

offer, to the Commissioner at the earliest opportunity. In emergent cases, however, where the delay caused by obtaining orders through the proper channel will materially affect the ends in view, direct communication is permissible; provided the reasons for the procedure are explained in the special report and a copy of the report is submitted to the Commissioner simultaneously through the proper channel. No peon shall, under any circumstances, address the Commissioner direct. In exceptional cases representations may be made to the Commissioner with the sanction of the Inspector.

(3) (i) Excise officers in mufti need not salute anybody except officers of the Department. When passing an officer of the Department when they are not fully dressed or are in mufti, subordinate officers should march at attention with their heads turned in the direction of the officer.

(ii) Excise officers of all ranks shall salute their own superior officers and superior officers of other departments whom they are able to recognise.

(iii) Excise officers below the rank of Inspectors shall salute all Sub-Magistrates.

380. Leave other than Casual Leave.—(1) The rules regarding leave other than casual leave are contained in Chapters XI to XIV, Part III of the Cochin Civil Service Regulations.

(2) All applications for leave or for extension of leave should be submitted in the prescribed form through the proper channel so as to reach the officer empowered to grant leave at least one week before the date on which it is wished that such leave should begin. In the case of appointments requiring the sanction of the Diwan or His Highness the Maharaja such applications should be submitted in duplicate to the Commissioner who will certify whether the leave applied for is admissible or not. In the case of officers whose appointment rests with the Commissioner the certificate will be appended by the Inspectors or other officer through whom the application for leave is submitted.

381. Casual Leave.—The rules regulating the grant of casual leave to officers are contained in S. O. 29 of the General Standing Orders.

382. Address during Leave.—While proceeding on leave all officers of the Department should, before leaving their stations report to the Commissioner's Office through the proper channel their address while on leave. Superior officers should see that

such address is furnished before subordinates are allowed to enter on leave.

383. *Absence without Leave.*—Officers of the Department absenting themselves without leave run the risk of being dismissed from the service, or prosecuted or both. Officers must, therefore, be careful not to leave their stations unless they get orders to do so. In special cases (*e. g.*, where serious illness, or death of relations or other really urgent circumstances necessitate it) they may proceed on leave in anticipation of orders, but this can be done only with the written permission of the officer's immediate official superior who should satisfy himself that immediate relief is necessary before according such permission. Officers who go away without leave or without the superior officer's permission should not be re-admitted to duty on their return, but an explanation must be taken from them and submitted to the Commissioner whose orders should be awaited.

384. *Transfer, Report of Assumption of Charge, etc.*—(1) When an officer is transferred to another station and no special instructions are given, he should give over charge directly and proceed at once to take charge of his new appointment, the responsibility of postponing compliance resting with him or with the superior officer who detains him. This rule must be strictly complied with. The rules governing the joining time of officers who have been transferred to another post, or to which they are returning from leave, are contained in Chapter IX of the Cochin Civil Service Regulations.

(2) The assumption of charge, the relief, the joining of appointments, the availing of leave and the return to duty of all officers should be reported to the Commissioner's Office on the same day.

(3) Whenever an officer proceeds on leave (except casual leave) he should hand over all Government property in his possession to his successor. The general rule of handing over charge should be that it is to be done personally, unless otherwise permitted by the immediate superior officer.

(4) The payment to any officer, in whose case any of the above reports has to be received, of any pay or travelling allowance and the inclusion of his name in any salary or travelling allowance bill, is forbidden until the reports have been received.

385. *Treatment of Charges brought against Departmental Officers.*—(1) It is necessary that a careful and close examination

should be made of all charges brought against departmental officers. Care should be taken to see that they are not sacrificed to mere clamour and that they are not caught by plots concocted to entrap them. Investigations into alleged offences should be conducted without haste and every opportunity should be afforded to the accused for proving their innocence.

(2) In conducting such enquiries officers must follow, as far as possible, the procedure adopted in Criminal Courts. Where there is a complainant, after his statement is recorded, the right of cross-examination must be allowed to the opposite side and where person or persons accused are unwilling or unable to cross-examine, a note to this effect must be made in the record. The same thing must be done with regard to the complainant's witnesses. When the evidence on the complainant's side is closed, the persons accused should be called upon to make their statements after which the evidence of their witnesses, if any, should be taken. The complainant should also be allowed to cross-examine the defence witnesses if he wishes to do so.

(3) When the case is closed the records should be sent to the competent authority with a brief but intelligent report setting forth the nature of the charge, with a short recital of the evidence on both sides, followed by the officer's opinion in the matter.

(4) Officers must also be very careful not to unnecessarily delay papers, especially those of an important nature and must see that their subordinates are also expeditious in the disposal of work.

386. *Black Mark Rules.*—The following rules regulate the system of punishment by black mark—

(1) Black marks may, at the discretion of the Commissioner ordering a punishment, be awarded in lieu of or in addition to, other punishments, and may be inflicted by him on every grade of officer subordinate to him whom he is authorised to appoint or dismiss.

(2) Black marks shall not be awarded for very petty offences for which a warning or reprimand may be sufficient; but they may be awarded for persistent disobedience of orders, or neglect of duty or where, but for these rules, a fine would be imposed.

(3) No more than one black mark shall be awarded for a single offence.

(4) Unless otherwise stated, black marks shall take effect from the date of the offence.

(5) The existence of one or more black marks against a man shall bar promotion but not the grant of leave or holidays.

(6) (i) The accumulation of three black marks against a subordinate will entail suspension or reduction or fine at the discretion of the officer who may appoint and dismiss such subordinate. Two such punishments *earned within a period of six months* shall render the offender liable to dismissal.

(ii) Reduction includes, where reduction of class or grade is impossible, removal of the offender's name to the bottom of the class or grade to which he belongs.

(7) (i) Black marks shall be cancelled by uninterrupted good conduct on duty for a period of three months for every outstanding black mark.

(ii) All outstanding black marks are cancelled by the award of substantive punishment under rule (6).

(iii) A warning entered in the conduct sheet does not operate as an interruption of good conduct.

(8) An accurate record shall be kept in the Office of the Commissioner of Excise of all black marks inflicted. On the award of a black mark to an officer, a copy of the order of punishment shall be furnished to him. If he has already a black mark against him, a special warning shall be given him that the next black mark will render him liable to punishment under rule (6).

(9) Against every order awarding a black mark an appeal shall lie to the immediate superior of the officer awarding it, provided that it is presented within thirty days from the date of the order. When there is an appeal against an order passed under rule (6) for the accumulation of black marks, the Diwan may consider the ground on which such black marks had been awarded.

(10) As black marks are cancelled under rule (7), they should be ruled off in red ink in the conduct sheet.

387. Leave and Conduct Sheets.—(1) In order to ensure a proper and continuous record of the character of officers, all punishments of officers including warnings and reprimands will be entered in the conduct sheet in Form G. 39 to be kept—

(i) in the Office of the Commissioner for all subordinates;

- (ii) by Inspectors for every man in the Circle;
- (iii) by the Deputy Superintendent for every man stationed at the Malippuram depot; and
- (iv) by the distillery and warehouse officers in respect of the staff under them.

(2) Judicial punishments which affect the character of the man concerned as an Excise officer should also be entered in the conduct sheet.

(3) Punishments for serious offences and other punishments ordered to be noted therein by the Commissioner shall be entered in the service books of the officers concerned.

(4) Conduct sheets are intended for the record not only of all punishments awarded, but for the entry of good work done by subordinate officers. No punishment or good conduct entry should be entered unless a definite order has been issued by the Commissioner. Entries may be made in conduct sheets by a clerk but must be initialled by the officers or by the Manager in the Head Office.

(5) '*Red entries*' should be given only for some specific meritorious work done by an officer. The award of a red entry should be made by formal proceedings, in which the main particulars of the meritorious work and the grounds of award should be briefly noted.

(6) When an officer is transferred from one station to another the conduct sheets relating to him should be sent to his new superior by the Inspectors or other officers responsible for the maintenance of the conduct sheets.

388. *Certificates of Character.*—All officers are prohibited from granting certificates to subordinate officers under any circumstances whatever. If superior officers of the Department wish to place on record their good or bad opinion of their subordinates, the proper course to take is to report the fact to the Commissioner so that it may be entered in the conduct sheet.

389. *Service Books and Pension.*—The rules governing the maintenance of service books and the grant of pension to officers are contained in Part VI and Part IV of the Cochin Civil Service Regulations.

390. *Legal Assistance to Government Servants.*—(1) When an Excise officer is prosecuted criminally for an offence alleged to have been committed, he may, if he is willing to bear the cost

of his defence, make his own arrangements for legal assistance. If, however, he desires that the whole or any part of the cost of his defence shall be borne by the State, he shall, before taking any steps which may commit the Government to expenditure, report the facts through the proper channel to the Commissioner to move the Government to undertake the defence of the case on his behalf or to authorise him to engage legal assistance.

(2) Upon receipt of an application under rule (1), unless the matter is obviously a personal one or so simple that legal assistance is not necessary, the Commissioner shall report the matter to the Government for orders.

(3) Any accused officer who engages legal assistance without having first applied to the Commissioner will be held to have waived any claim he might otherwise have possessed to have the cost of his defence borne by the State.

(4) When legal assistance is engaged with the permission of Government, the question whether the whole or any part of the cost incurred should be borne by the State will be determined by Government after termination of the case.

(5) Order No. 283 of the General Standing Orders makes it obligatory on officers of Government impleaded for acts done in their official capacity to report to the Diwan, with a copy of the plaint, for orders as to the defence of the suit.

391. Public Holidays.—Officers are not allowed to avail themselves of any public holiday except with the Commissioner's previous permission. When holidays are about to occur, consolidated lists of the Sub-Inspectors, petty officers and peons to be allowed to avail of the same should be submitted well in advance to enable the Commissioner to pass orders for the relief of the officers concerned, etc. Officers will also carefully note that when there are Hindu holidays the major portion of the same should be given to the Hindu officers (if they require them) and the same rule observed with regard to Christian and Muslim holidays and the recommendations apportioning the holidays should be so made that work may not be prejudiced.

CHAPTER XVIII.—OFFICE ROUTINE.

SECTION A. OFFICE WORK.

392. *System of Office Work.*—(1) The general system of office work in the Head Office and in the Offices of the Inspectors and the Deputy Superintendent shall be on the current and disposal method detailed in the General Standing Orders of the Government, and all the registers prescribed therefor shall be maintained. Other officers should use the prescribed form of correspondence (Form E. R. 23) instructions for maintenance of which are given in the appendix. Sub-Inspectors of the Excise Department appearing in courts will be addressed in the honorific plural and all officers conducting cases in courts should, like pleaders, be allowed a seat.

(2) No paper with orders shall go out of the Head Office in original except in the case of diaries, bills, acquittance rolls and such other papers as do not fall under the system of general correspondence.

(3) No reference sent out of the Head Office to subordinate officers shall be returned with replies, unless specially ordered or the nature of the reference makes it necessary. Reply memo forms shall, however, be returned in original with the reply.

(4) All important memos and circulars issued for the guidance of departmental officers should be filed in one file book in all subordinate offices.

393. *Pay, allowances, etc.*—The general rules and procedure governing the pay, allowances, etc., of officers are governed by the Cochin Service Regulations and the Cochin Account Code, and all forms and registers prescribed therein shall be used and maintained, and all returns submitted in time. The following special rules are, however, laid down for the convenience of the Department—

(1) *Pay bills.*—(i) The salary of all officers of and below the rank of Sub-Inspectors shall be included in the bills of the stations in which they work; but separate bills shall be prepared for the pay of the office establishments of the Commissioner and Inspectors. Separate pay bills shall similarly be prepared for the establishments at Malippuram and the fish curing yards.

(ii) Officers shall prepare nominal rolls for their respective stations and submit them through the proper channel so as to reach the Head Office on or before the 25th of each month. The paid acquittances relating to the previous month should also be sent along with the nominal rolls.

(iii) The salary of men on leave shall be entered in the nominal roll of the station from which they have entered on leave, unless the Commissioner orders otherwise in any specific case.

(iv) All kinds of leave other than casual leave, suspension, etc., should be entered in the remarks column of the nominal rolls which should be accompanied by the last pay certificate in the case of officers on transfer.

(v) Any amount remaining undisbursed should be shown at the foot of the paid acquittance and must be deducted from the total of the new acquittance and the net amount to be billed for separately shown. An undisbursed salary register shall be kept at each range and sub-office for this purpose.

(vi) The Absentee statement for the Head Office establishment shall accompany the pay bill when sent for encashment, while a separate consolidated absentee statement shall be forwarded to the Comptroller of Accounts before the 20th of the month in respect of the others.

(vii) The nominal rolls shall be checked in the Commissioner's Office and the necessary bills prepared. A long Roll in Form G. 31 shall be maintained in the Commissioner's Office for the purpose of checking pay bills. Fair copies of passed pay bills, duly signed and authorised for payment shall be forwarded to the officers without delay with the acquittances, for encashment and disbursement.

(viii) The last salary due to a deceased officer or an officer dismissed or quitting the service should not be paid until it has been ascertained that no demands are outstanding against him and until his full kit has been accounted for and deductions made for deficiencies.

(2) *Contingent charges.* — (i) Contingent charges of a routine character or sanctioned as recurring charges shall be met from the permanent advance. The Commissioner's specific sanction shall be obtained in all cases where expenditure has to be incurred for other purposes of an unusual nature. Whenever the sanction of the Government is necessary for any expenditure such sanction shall be obtained and quoted in the bills.

(ii) Service Anchal stamps required for each officer should be obtained from the nearest Treasury and the vouchers submitted along with the contingent acquittance.

(iii) Contingent acquittance rolls in the prescribed form should be submitted so as to reach the Commissioner's Office not later than the 10th of each month with all the supporting vouchers. On receipt of such acquittance rolls with vouchers, bills for the amount passed for payment by the Commissioner will be prepared and sent to the officers duly signed and endorsed.

(iv) A register of Permanent Advance shall be maintained by all officers who have been given such advances.

(v) The Manager is responsible for the correct maintenance of the Permanent Advance Register and the Cash Book in the Head Office and shall verify the cash balance daily.

(3) *Travelling allowance bills.*—(i) Officers shall prepare and submit through the proper channel travelling allowance bills for themselves as well as the staff under them so as to reach the Commissioner's Office not later than the 7th of the succeeding month. Inspectors should check the bills before forwarding them to the Commissioner's Office where the bills will be further checked with the diaries of the officers. An acquittance, with the bills for the sanctioned amount, shall be forwarded to the officers who will draw and disburse the amount and return the acquittance for scrutiny and file in the Head Office with the office copy of the bill concerned.

(ii) Inspectors, Deputy Superintendent, officers in charge of the distillery and warehouse and petty officers of fish curing yards are required to submit a statement of bills cashed in Form G. 22 by the 10th of the succeeding month.

394. Rules governing the Railway Warrant System.—(1) Officers and men of the Excise Department entitled to get 3rd and 4th class travelling allowances should use Railway warrants in Form G. 43 when travelling on duty and shall then be eligible only to single fare if they are otherwise eligible for double fares.

(2) The following rules guide the issue and use of Railway warrants—

(i) Books of Railway warrant forms shall be stamped with the Commissioner's seal and the name of the office written before issue.

(ii) The office shall give its own serial number to the Railway warrant issued.

(iii) Railway warrants shall be made out in English and in ink and all erasures and alterations attested by the initials of issuing officer.

(iv) Railway warrants shall not be issued (a) to men quitting the force or proceeding on journeys for which they are not entitled to travelling allowance under the rules and (b) to officers proceeding to court as witnesses. In the last case the allowances have to be recovered from the courts.

(v) Railway warrant books should be kept under lock and key in the custody of the senior officer in charge.

(vi) The issue of Railway warrants shall be mentioned in the weekly diary for the day with the necessity therefor and Circle Inspectors, Sub-Inspectors and all other officers entrusted with books are responsible to see that the warrants are properly used.

(vii) Railway warrants issued shall not be ordinarily returned unused. If for any sufficient reason it is not used, it will be returned to the office of issue with reasons and be pasted along with the counterfoil. Officers who are issued Railway warrants shall not claim Railway fare, if through their default, they do not use the same for the journey in question.

(viii) The duplicate foils headed 'For Excise Commissioner' returned by the Railway authorities after making the necessary entries shall be attached to the T. A. bills of the officers concerned. The foils headed 'For Railway' will be presented by the Railway Administration to the Excise Commissioner, Ernakulam, along with their monthly bills for payment. The Excise Commissioner will arrange payment of the amount of the bill in full by cheque to the Railway Administration immediately on its receipt, subject to the corrections, if any, brought to the notice within six months of the presentation of the bill by the Railway Administration. The Excise Commissioner will arrange for the check of the bill with the duplicate after effecting payment and claim from the Railway Administration the amount paid in excess, if any, within the time limit of six months.

N. B.—The cost of warrants issued indiscriminately and against departmental orders shall be recovered from the issuing officer.

(ix) The used up Railway warrants will be preserved for a period of three years.

(x) Railway warrants must be exchanged for tickets at the starting station before the commencement of the journey.

(xi) Separate Railway warrants should be used for outward and return journeys.

(xii) In exchange for the warrants Excise tickets of the class required will be issued.

(xiii) Warrants will not be accepted by the Railway authorities unless they bear the Commissioner's seal and the signature of the issuing officer.

395. Custody, Arrangement, Preservation and Destruction of Records.—(1) The rules for the arrangement, preservation and destruction of records are contained in the General Standing Orders of the Government and the record-keeper is responsible for seeing that the rules are strictly followed. A check-register of Inspectors' and Sub-Inspectors' diaries in Form G. 42 should be maintained by the record-keeper.

(2) Towards the end of each year, the Head Office records shall be examined and a list made out of the time expired records for destruction. The list shall be submitted to the Commissioner for sanction and the records shall be destroyed on the 1st day of the next year in the immediate presence of the Manager.

(3) A similar list shall be made out in each sub-office and submitted to the Head Office through the proper channel by the 1st of Karkadagam. Inspectors will check the entries in the lists submitted by Sub-Inspectors and will be responsible for their correctness. The records should be destroyed by the officers themselves or in their immediate presence on receipt of the Commissioner's sanction.

(4) After destruction a certificate to that effect shall be submitted to the Head Office by all officers. A similar certificate shall be entered in the list of the Head Office by the Manager.

(5) A statement showing the sorting, indexing, etc., of records shall be sent by the Commissioner to the Diwan's Office so as to reach the same not later than the 10th of Chingam every year.

(6) A statement showing the period of retention of records relating to the Department is given in the appendix.

396. Accounts.—Articles 20 and 62-A of the Cochin Account Code, Volume I, relating to the maintenance of registers of receipts and expenditure and cash books should be followed in the Head Office and subordinate offices in the matter of accounts. Tahsildars, Inspectors and other subordinate officers of the Department should maintain the prescribed account registers and render the necessary accounts to the Head Office.

SECTION B. PERIODICAL REPORTS AND RETURNS.

397. Diaries.—(1) Inspectors, Sub-Inspectors, the Drill Instructor and petty officers should submit weekly diaries in the common Form E. R. 2. These should contain only a brief account of the various items of work done by officers during the course of each day. Inspectors and Sub-Inspectors should enter statistics of revenue, consumption and detection for the range or Circle, details of shop inspections, *viz.*, rentals, consumption, stock, strength, etc., in the separate Form E. R. 2 (a) and send it attached to the diary.

Shop inspections, by surprise, should be entered or underlined in red ink.

On the docket of the diaries the first three entries are intended to show to whom, from what place and how the diary is first sent to the superior officer, if it is sent by peon the number and name of the peon should be given.

(2) Diaries of all ranks of officers are to be despatched as follows—Every Saturday night (or Sunday morning at the latest) by the petty officer to the officer in charge of the Circle through the Sub-Inspector of the range, by the Sub-Inspector to the Commissioner through the officer in charge of Circles and by Inspectors and the Drill Instructor to the Commissioner. The petty officer stationed at Malippuram will send his diary to the Deputy Superintendent. Special reports on many subjects may, of course, be necessary, but every effort should be made to make diaries supply the place of separate letters, as the reduction of correspondence to a minimum is an object of importance. Diaries need not be submitted for holidays of which an officer avails himself; when he is actually on duty on a holiday he must submit a diary.

(3) A certificate to the following effect should be added to the diaries of all officers: 'I certify that I wrote up the above strictly day by day.'

(4) Inspectors should send up their diaries to the Commissioner in name covers.

(5) *Disposal of diaries.*—Inspectors and the Deputy Superintendent are authorised to dispose of the diaries of petty officers under them. Diaries received by the Commissioner from officers in charge of Circles and through such officers from Sub-Inspectors will be disposed of by the Commissioner.

398. Preventive Reports.—(1) Reports reviewing the preventive operations of the Department should be submitted by

Inspectors to the Commissioner once a quarter. The reports should be accompanied by a copy of the E. R. 9 (b) and the following statements—

- (i) statement showing the details of cases pending before Inspectors and the average duration of cases ;
- (ii) classified statement of offences against Abkari laws;
- (iii) classified statement of opium cases;
- (iv) classified statement of tobacco cases;
- (v) classified statement of salt cases;
- (vi) statement showing the number of open arrests, searches, seizures, etc., made under the Abkari, etc., Regulations;
- (vii) statement of abkari, etc., offences brought before Magistrates otherwise than through the Department and disposed of by them;
- (viii) reports of assaults on officers of and below the rank of Sub-Inspectors ;
- (ix) statement of unimportant cases;
- (x) statement of rewards sanctioned.

The Commissioner may, if he considers it necessary, review the reports submitted by Inspectors, but ordinarily it will be sufficient if they are checked and filed, important discrepancies being pointed out then and there.

399. Other Returns.—A list of periodical returns due to the Commissioner's Office and to the offices subordinate to it is given in the appendix.

SECTION C. UNIFORMS, STORES, ETC.

400. Uniforms.—The following uniforms are prescribed for the officers of the Department—

(1) *For Inspectors*—(i) *Working dress.*—Open fronted khaki jacket—khaki drill, single breasted, cut as a lounge coat to the waist with a step collar opening 3 inches below the shirt collar stud, very loose at the chest and shoulders but fitted at the waist, a 2½ inch expanding pleat down the waist band, and a waist-seam and band 2½ inches wide, military skirt to bottom edge, length of skirts to be 10 inches for an officer 5 feet 9 inches in height; with proportionate variation for any difference in height. Two cross-patch breast pockets with buttons above, 6½ inches wide and 7½ inches deep to the

top of the flap with $2\frac{1}{2}$ inches box pleat in the centre. Two expanding pockets below the waist (pleats at the sides), $9\frac{1}{2}$ inches wide at the top, $10\frac{1}{2}$ inches at the bottom and 8 inches deep to the top of the pocket fastened at the top with two buttons. Flaps with button holes, to cover pockets, $3\frac{1}{2}$ inches deep and $10\frac{1}{2}$ inches wide, sewn into the bottom edge of the waist-band. The top of the pockets should not be sewn down at the corners but allowed to expand all round. Outside ticket pocket in the top of the waist band on the right side, inside a watch pocket with a tab above for chain or strap. Four buttons down the front, the bottom one to be on the lower edge of the waist-band.

Shoulder straps of the same material as the garment fastened at the top with one button, 1 inch from the centre point, the top of the strap being triangular and the sides being $1\frac{1}{2}$ inches long. The cuffs, pointed, $5\frac{1}{2}$ inches deep at the point, $2\frac{1}{2}$ inches deep at the back. Four silver buttons embossed with the letters 'C. E.' surrounded by a wreath down the front, and eight for pockets and shoulder straps. Officers are not allowed to wear the jacket when working in the field.

(ii) *Shirt, Collar and Tie.*—With the open fronted khaki jacket will be worn a khaki shirt, collar and tie. For ceremonial occasions, a white shirt and collar and a black tie may be worn as an alternative. The khaki shirt will be of flannel or twill of the ordinary tennis pattern without straps or pocket flaps and will have one plain breast pocket. A $2\frac{1}{2}$ inch pleat in front with four buttons, the collar to form part of the shirt and to bottom at back and at the points. Plain $2\frac{1}{2}$ inches cuff band to the sleeves, regulation horn buttons $15/32$ inch diameter.

(iii) *Badges.*—A five point silver star surmounted with a conch and a silver departmental badge 'C.E' in half inch block letters at the base of the shoulder straps.

(iv) *Trousers.*—Khaki drill or serge plain.

(v) *Shorts.*—Khaki drill, cut straight round the waist without brace buttons with loops at the back and on each side on the waist line carrying a belt loop $2\frac{1}{2}$ inches long and $3/8$ inch wide.

(vi) *Belt.*—Cross belt (Sam Browne) of brown leather with white metal fittings.

(vii) *Breeches.*—Regulation khaki cord, woollen or khaki.

(viii) *Boots.*—Brown walking or ammunition boots,

- (ix) *Stockings*.—Khaki or woollen
- (x) *Footless hose*.—Khaki.
- (xi) *Putties*.—Khaki, woollen or cotton.
- (xii) *Gaiters*.—Any kind.
- (xiii) *Turban*.—Violet silk or silk and cotton edged with lace 1 inch wide without hangings.
- (xiv) *Whistles*.—With lanyard.

Inspectors are allowed to wear the ordinary khaki uniform trousers cut Jodhpur fashion for working purposes only. Inspectors and Sub-Inspectors are also given the option of wearing khaki shorts with khaki putties or khaki stockings or khaki footless hose, khaki shirts and hats while on patrol.

(2) *For Sub-Inspectors*—(i) *Patrol jacket*.—Khaki drill, single-breasted cut as a lounge coat to the waist, very loose at the chest and shoulders, but fitted at the waist. A 2½ inches expanding pleat down the the centre of the back, sewn down below the waist band and a waist-seam and band 2½ inches wide stand up collar to fasten with two hooks and eyes; 2¾ inches fall in the front and 2 inches at the back. Two cross-patch breast pockets with 'C. E.' buttons above, 6½ inches wide and 7½ inches deep to the top with flap with 2½ inch box pleat in the centre. Two expanding pockets below the waist (pleats at the sides) 9½ inches wide at the top, 10½ inches at the bottom and 8 inches deep to the top of the pocket, fastened at the top with 2 'C. E.' buttons. Flaps, with button holes, to cover pockets, 3½ inches deep and 10½ inches wide, sewn into the bottom edge of the waist band. The top of the pockets should not be sewn down at the corners, but allowed to expand all round. Outside ticket pocket in the top of the waist band on the right side; inside watch pocket with tab above for chain and strap. Five 'C. E.' buttons down the front, the bottom button to be on the lower edge of the waist band; shoulder straps of the same material as the garment fastened at the top with one button. Cuffs, pointed 5½ inches deep at the point, 2½ inches deep at the back. Five medium 'C. E.' silver buttons down the front and eight for pockets and shoulder straps.

- (ii) *Trousers*.—Khaki plain.
- (iii) *Badges*.—Silver Departmental badge 'C. E.'
- (iv) *Boots*.—Brown walking or ammunition boots,
- (v) *Putties*.—Khaki, woollen or cotton,

(vi) *Turban*.—Same as for Inspectors, but with lace $\frac{1}{2}$ " wide.

(vii) *Whistles*.—With lanyard.

(viii) *Arms*.—Sword with scabbard.

(3) *For Petty Officers*—(i) *Coats*.—Khaki, fastened down the front 5 with 'C. E.' brass buttons, collar cut square, fastened with two hooks in front; cuffs pointed 5 inches high at the point and $2\frac{1}{2}$ inches behind; outside pocket on each breast 6 inches wide and 7 inches deep at the top of the flaps, with pointed flaps $2\frac{1}{2}$ inches deep at point fastened with one brass button; an opening on each side in the skirt at the seam $4\frac{1}{2}$ inches deep; shoulder straps with one button each.

(ii) *Knickerbockers*.—Khaki, with 3 buttons 4 inches below the knee.

(iii) *Putties*.—Khaki, woollen.

(iv) *Boots*.—Brown.

(v) *Turban*.—Violet silk with $\frac{1}{2}$ " lace.

(vi) *Badges*.—White metal badge 'C. E.'

(vii) *Cheverons*.—Silver—Double.

(viii) *Belt*.—Red silk with metal buckles.

(ix) *Whistle and chain*.—A nickle plated whistle and chain.

(4) *For Peons*—(a) *General*—(i) *Blouses*.—Ordinary khaki blouse with three brass buttons; stand up collar slightly round with two hooks in front; one whistle pocket on the left breast, and a side patch pocket on the left side with a flap fastened with a brass button.

(ii) *Knickerbockers*.—Khaki, with a single button 4 inches below the knee.

(iii) *Putties*.—Khaki or woollen.

(iv) *Turban*.—Violet with red fall.

(v) *Fringes for turban fall*.—Black.

(vi) *Numbers*.—Brass.

(vii) *Division Letters*.—Letter 'A' in the case of the peons of the Southern Circle; 'B' for Northern Circle; 'F. C.' for fish curing yards, 'M' for Malippuram and 'O' for orderlies including Railway orderlies.

(viii) *Buttons*.—Brass buttons 'C. E.'

(ix) *Belts*.—Leather with brass metal clasps embossed with the words 'Excise Revenue, Cochin State'.

(x) *Red cloth stripes*.—Three for I grade, double for II grade and single for III grade.

(xi) *Baton*.—Wooden.

(xii) *Whistle and chain*.—Same as for petty officers.

(b) *Special*.—*Warm clothing*.—Peons employed in the special tracts of the State.

(5) *For Drill Instructor*—(i) *Coat*.—Same as for petty officers.

(ii) *Breeches or shorts*.—Khaki.

(iii) *Putties*.—Brown.

(iv) *Boots*.—Brown.

(v) *Turban*.—Cloth same as for Sub-Inspectors, but with $\frac{1}{2}$ " lace.

(vi) *Badges*.—Same as for petty officers.

(vii) *Sash*.—Red silk.

(viii) *Whistle*.—With lanyard.

401. *General Instructions regarding wearing of Uniform*.—

(1) Officers are prohibited from making any alterations in the prescribed uniforms of the Department.

(2) The working dress uniform will be worn on all occasions *e.g.*, when meeting the Commissioner on inspection duty or when reporting themselves at the Commissioner's Office. All officers should also wear uniform at ceremonial functions during day time.

(3) Officers are to understand that when on duty they are always to wear uniform and that they are strictly prohibited from wearing only portions of it at a time. All officers should wear uniforms when they go to inspect shops, as otherwise shop-keepers will be justified in refusing to recognise individuals claiming the right to inspect them. Officers are, however, allowed to wear their badges on the shoulder straps of their shirts when working in the field without a tunic; an officer is then suitably dressed for shop inspection or any other duty he may have to perform during the course of his field work.

(4) Officers of the Department, when appearing for any Government examination, are considered to be on duty.

(5) Officers, while officiating in superior appointments, may continue to wear the uniform of their substantive rank.

(6) On occasions, when working dress cannot be suitably worn, ordinary civilian dress should be adopted.

(7) Officers are at liberty to purchase their uniforms where they please. It is open to any tailor to submit patterns for approval of the Commissioner, and, if they are up to the sample, he will be placed on the list of approved tailors. Officers purchasing from other than approved tailors do so at the risk of being ordered to replace uniforms which are not up to sample. Approved tailors, who supply uniforms which are not up to sample, will be struck off the list.

(8) As a rule, uniform (coats, shirts, belts and turbans) should always be worn by peons when on duty. But men are to be allowed to go about without uniform at the discretion of the Sub-Inspectors, when, in their judgment, it is necessary or advisable that they should do so in order to the better detection of offenders. In such cases, however, men should always take their belts with them to be produced, if necessary, in token of their official position but to be kept concealed under their waist cloth until required.

402. *Supply of Uniforms.*—(1) The following shall be the allocation list of clothing for the respective cadres in the Force—

(i) INSPECTORS.

Articles	Number	Period of supply
Khaki suits	2 pairs	Annual
<i>Working Dress.</i>		
Khaki shirts	2	} 1 set Payment
Khaki shorts	1	
Woollen stockings	2 pairs	
Boots	1 pair	Annual
Silk Turbans	1	do
Whistle with lanyard	1	When worn out
Silver badges	2	do
Stars—silver	2	do
Buttons	as required	do
Woollen putties	1 pair	Biennial
Woollen socks	do	Annual
Sam Browne Belt	1	Quinquennial or when worn out
Gaiters	pair	Payment

(ii) SUB-INSPECTORS.

Articles	Number	Period of supply
Khaki suits ..	2 pairs	Annual
Working dress ..	1 set	On payment
Silk turbans ..	1	Annual
Boots ..	1 pair	do
Whistle with lanyard ..	1	When worn out
Badges—silver ..	2	do
Buttons ..	as required	do
Woollen putties ..	1 pair	Biennial
Woollen socks ..	1 pair	Annual

(iii) PETTY OFFICERS.

Khaki suits ..	2 pairs	Annual
Turban ..	1	do
Boots ..	1 pair	do
Socks ..	do	do
Putties ..	do	Biennial
Silver Cheverons ..	do	do
Buttons ..	as required	When worn out
Whistle with chain ..	1	do
Haversack cloth ..	1	do
Silk belts ..	1	do
Badges—white metal ..	2	do

(iv) PEONS

Khaki suits ..	2 pairs or 1 pair	In alternate years
Turbans ..	1	Annual
Putties ..	1 pair	Biennial
Leather belt with frog ..	1	When worn out
Batons ..	1	do
Whistle with chain ..	1	do
Buttons ..	as required	do
Division letters and numbers ..	do	do
Cloth stripes ..	1	Annual
Haversack cloths ..	1	When worn out
Cumblers ..	1	Biennial

(v) DRILL INSTRUCTOR.

Articles	number	period of supply
Khaki suits ..	2 pairs	Annual
Turban ..	1	do
Putties ..	1 pair	Biennial
Boots ..	do	Annual
Badges ..	2	When worn out
Whistle with lanyard ..	1	do
Sash ..	1	do

(2) *Use and up-keep of Uniforms.*—(i) As a general rule uniform will be issued every year early in Chingam and in distributing the same, officers must personally see that suits are not served out any how, but with reference to the height and build of the men, so that each petty officer and peon will, as far as possible, be properly fitted. They must also see to the proper fixing of the division letters and digits to the fall of the turban. The digits should be fixed as low as possible on the fall above the fringe with the division letter just above, and there must be uniformity in the way they are put on. Cheverons and red stripes must be attached to the right sleeve of the coat half way between shoulder and elbow, they must be hooked on and never pinned—old turbans, cheverons, red stripes and old putties may be retained and used when the uniform is likely to get wet, or when there is hard patrolling or other work to do. Peons and others, however, when on Railway duty and when attending courts, inspections, etc., must always be in new and clean uniform.

(ii) Eurasians and East Indian officers need not wear the turban if they object to do so, but in this case they must provide themselves at their own cost with Regulation pattern helmets covered with violet cloth and with a red puggee.

(iii) Every peon, whether permanent or temporary, will have a personal number allotted to him, by which he will be designated during the whole of his inferior service. The numbers will be consecutive unless any prior numbers are blank from the death, resignation, etc., of a prior holder, in which case the first blank number will be assigned. Each peon's number will be noted in his service roll.

(iv) All uniform, excepting the divisional brass letter, is personal and need not therefore be given up on transfer from one division to another. The divisional letter, however, must be

taken and kept when an officer is transferred to be given to the new comer.

(v) The uniform of a permanent man should not be issued for use to the substitute, unless the period of leave granted exceeds one month. Where it is less than a month, the substitute should be given only the belt and should, as far as possible, not be allowed to work alone. When uniform is issued to an acting man, it should be carefully examined before being handed back to the permanent owner. Any damage, etc., noticeable should be reported to the Commissioner at once, and until orders are received thereon, no salary that the acting man has earned should be disbursed to him.

(vi) Peons should be required to clean their belts, buttons and brass work at least two or three times a week. The leather portion should be cleaned with a preparation of camphor and bees wax or other suitable substance but not with cocoanut oil. Brass work may be cleaned with brick dust and tamarind which will be found to give it a good polish. In cleaning the brass work of the belts, care should be taken not to make any marks on the leather.

(vii) Superior officers of the Department should make a practice of frequently inspecting peons' belts and buttons to see whether they are kept in good order.

(viii) At inspections, up to the end of Makaram every year each officer must produce 6 suits, *vis.*, two of the current year of issue, and two suits for each of the two preceding years. After the end of Makaram, and till the next issue takes place, only four suits need be produced. Thereafter six suits must again be produced till the end of Makaram and so on. The year of issue is marked in red thread on all coats and trousers and at inspections, superior officers must be careful to look for the dates.

(ix) When any officer resigns or forfeits his appointment or is suspended, discharged or dismissed from the service, Inspectors or other officer responsible should arrange for his last two suits of clothing being taken from him, washed at his expense and kept until issue to the newly appointed men. Such of the part-worn clothing as has in the officer's opinion become unserviceable from fair wear and tear, may, with the Commissioner's sanction, be written off the accounts. Those that are serviceable should be washed, ironed and issued, and corresponding short indents made till all are disposed of. The part-worn clothing issued will be expected to last half the time of the new clothing.

Men going on leave other than casual leave should deliver their clothing, etc., to the Circle Office or to their immediate superior, resuming charge of them on their return to duty.

(x) Warm clothing, such as cumblies should not be taken by peons transferred to places where warm clothing is not supplied.

(xi) Clothing of men who die of contagious diseases, such as cholera, small-pox, etc., should be burnt and written off the accounts.

(xii) All articles of uniform not issued or received in the Circle Office for safe custody should be entered in the store register maintained there. A similar register should also be maintained in the Commissioners's Office.

(xiii) Inspectors should not allow khaki drill to be boiled with fuller's earth and then bleached in the sun as is usual with washermen, as it will then lose its colour. The peons should be warned to see that their uniform is washed with soap in luke-warm water and dried in the shade, as exposure to a very hot sun while wet is likely to bleach it.

(xiv) Superior officers when inspecting ranges will always hold kit inspection and report to the Commissioner all losses and damages to articles of uniform supplied to the men. The cost of all articles lost and not accounted for to the satisfaction of the Commissioner and the cost of articles that have been found to suffer otherwise than through reasonable wear and tear will be recovered from the persons concerned at rates to be fixed by the Commissioner with reference to the cost, etc., of the articles.

(xv) Instructions for holding kit inspections will be found in the appendix.

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