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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 774 Press / Mis.

Bundle No 1. 2. 3. 4. 5. 6

Dated 11th June 1859

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No. 1. Read—the following papers :—

From J. D. SIM, Esq., Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, dated Fort St. George, 21st April 1859, No. 1439 :—

I am directed by the Board of Revenue to acknowledge Extract Minutes Consultation of 1st instant, No. 456, enclosing for early report a letter from the Government of India on the subject of imposing a tax on native grown tobacco throughout India.

2. After considering the different ways in which an additional revenue might be raised on this article, the Governor-General in Council inclines to the opinion that a tax on its growth, which should only be permitted under licenses, is the most feasible, and an extra assessment of Rs. 4 per acre seems contemplated, although it is observed in paragraph 4 of Mr. Secretary Beadon's letter, that the amount "would have to be determined with due advertence to the value of the produce." But whatever tax may be determined upon it is a part of the proposed scheme that "the culture of the tobacco plant should not be allowed to commence, even in its earliest stage, till the fee had been paid."

3. The Board of Revenue have given this important subject their anxious consideration, and it is only in consequence of the insurmountable obstacles which oppose themselves to the measures in the Madras Presidency, that they are led to argue against this scheme for augmenting the revenues of the empire in the present financial difficulty.

4. A tobacco monopoly formerly constituted one branch of the pulic revenue in the two provinces of Malabar and Canara, but in consequence of the evils to which it led, the monopoly was abolished, and no other means were then found, after a full consideration of the subject, for taxing the article in a manner which would be free from objection and yield any consideraable revenue. The Government will find the question discussed at much length in the Board's Proceedings of 22nd June 1848, No. 1373.

5. The substitutes for the monopoly in the two provinces of Canara and Malabar which then passed under review were the following :—

1. An extension of the house tax, and the veesabuddy or tax on trade.
2. A hawlet, or high transit duty.
3. An addition to the general land assessment.
4. Licenses for the sale of tobacco.
5. An excise or duty on tobacco crops.

The first three items on the list are so obviously unsuited to the end in view, as well as to present principles of administration, that the Board will not repeat the arguments then advanced against them. But the important question of raising a revenue by licensing the sale of tobacco requires special notice.

6. This subject was considered in the following two aspects.

I. Unfettered freedom of cultivating tobacco being continued as at present, it was proposed to issue licenses for its sale. In this case, however, it was found that the revenue obtainable for licenses would be trifling. The shop-keepers would not be able to pay any tax for the privilege of selling tobacco, which obliged them to enhance its price. The tax must come from the petty profit which they make by retailing the article at a slight increase on the price they give for it to the producers, or else consumers would go for their purchases to the numerous parties in every village who

grow tobacco in their gardens and fields, and an illicit traffic would thus spring up which no police or excise establishment, however large and costly, could effectually put down.

II. In the second place, it was considered whether licenses could not be charged for at an amount which would yield a revenue of importance, by placing tobacco crops under some supervision both when on the ground and in store, so that the retail trade might be confined to the licensed vendors. But here insurmountable difficulties presented themselves; an expensive machinery which would eat up the revenue obtained from the licenses, would have to be entertained to guard against illicit sales, which would nevertheless go on, while at the same time the people would be harassed and irritated by the interference of the Government servants in attempting to stop them. The importation of tobacco from other places except by licensed vendors would also have to be prevented, although no inland Customs Establishments now exist for the purpose, and an Act would have to be passed affixing penalties to selling tobacco without a license, and authorizing the servants of Government to enter and search private houses and shops when they suspected any illicit practices. The demoralizing evils of an excise would thus be introduced on an extensive scale, and in a manner peculiarly galling to the people—since the system would be hated by them from its novelty in respect to tobacco, as well as from its leading to inquisitorial visits and interference with their pursuits, and from its increasing the price of what is a necessary rather than a luxury to the hard-working lower classes, who live chiefly on a vegetable diet. It is evident that the above evils would not be mitigated if Government to avoid the expense of preventive establishments rented out the privilege of selling tobacco through licensed vendors, on the model of the abkári farm. The evils of an excise would in that case be enhanced by the renters being actuated by a personal thirst for gain, without counterbalancing checks, and by their being able to combine and oppress the community, especially the poorer portion, by demanding exorbitant prices. It is further to be observed, that the sale of such an article as tobacco, which is grown in all places, cannot be placed under management in the same manner or with the same case as distilled spirits and toddy. The trees from which toddy is drawn are slow of growth and cannot be concealed, and the toddy can only be drawn from them by a small and distinct class of men, over whom control can be exercised. Stills also require some capital, besides skill and time to set up. But tobacco is a plant which soon reaches maturity, and can be cultivated so universally that no efficient control could be held over all the places where it is grown.

7. These arguments appear fatal to any system for obtaining a revenue by licensing the *sale* of tobacco, and it remains, therefore, to consider the proposal of the Government of India for levying a tax upon its *growth*, in addition to the ordinary land assessment.

8. This course has also great, and in the opinion of the Board insurmountable, difficulties in this Presidency.

1*stly*. It can hardly be intended that the additional cess should fall on ryotwary lands only—and yet how is it to be made applicable to the adjoining native states, to zemindaries and mootahs under permanent sunnuds, to shrotriem, jaghire and inam lands?—If they are to escape, and existing engagements seem to render this necessary, the measure proposed by the Supreme Government would merely transfer the bulk of the cultivation from our own villages to other places, since there are no Land Customs establishments to prevent the importation and consumption of what, for brevity, may here be termed "foreign" tobacco; our own ryotwary cultivators would thus be deprived of an old advantage, without benefit to the finances of the State.

2*ndly*. In most of our ryotwary provinces, the levy of such a tax would be an infringement of the rights of the landholders. The rates of assessment then fixed were determined in reference to the productive powers of the different classes of land and the products usually grown upon them. While this assessment was paid the landholders were declared to be "for ever" freed from interference or further taxation,* and this great charter of their rights is dearly prized, and gives the value which their lands possess. Garden lands were specially taxed on account of their growing tobacco and other valuable products, and although their old excessive rates of assessment have been lately reduced, they still have a high and distinctive taxation. Thus, the garden lands of North and South Arcot, although unsupplied with irrigation, are now assessed at Rs. 4½ and 5¼ per acre, a degree of taxation which the Board believe is unknown in Bengal and the N. W. Provinces in respect to unirrigated land.

* Col. Read's notification to the landholders of Salem, dated 10th December 1796 has, for example, this passage.

Rule 3. "The land being measured and valued, the assessment of every individual field in it, when at the full rate, is fixed *for ever*, that is, to say, the Government is never to require more or receive less, nor you to pay less or more than the present rate." The only exception is then declared to be when Government, by constructing tanks or channels supplies irrigation to lands assessed as dry, and the rule proceeds,—"But if you carry on such works at your own expense; plant topes of fruit trees; gardens of betel nut, betel leaf, sugar-cane, *or any other such productions*, on which a high rent has been formerly exacted, you may depend on receiving the advantages accruing from these, and from every other improvement of your, lands whilst you continue to pay the established rates—those constituting, except in the 'case above mentioned; the annual demand on them, on the part of the Circar *for ever*."

3*rdly*. In some districts, such as Trichinopoly, Nellore, &c., the old assessment varied with the crop, instead of being fixed, once for all, upon the land. But this system caused so much evil by cramping agricultural energy, and requiring perpetual enquiry and interference on the part of the Government officers, that it has recently been abolished. One of the late administrative improvements announced to the people is the principle of taxing the land and not the produce. If, therefore, an extra tax was now placed on the growth of tobacco, the Government would be placed in a false and mortifying position—faith would be lost in its future notifications, and mistrust on the part of the people would blight that agricultural energy and enterprize, which it has been an anxious object to call forth.

4*thly*. The plan under discussion would also be particularly distasteful to a part of our native subjects, whose industrious and orderly habits give them a claim to consideration. In one ryotwary district, the landholders have always enjoyed rent free backyards, or small patches of ground attached to their houses within the village site. Here they have been allowed freely to cultivate vegetables, tobacco, &c., but this privilege would necessarily be interfered with, if no tobacco is to be grown without a license and without taxation. A withdrawal or curtailment of this old established privilege would be severely felt at any time, and political considerations seem to argue against such a course just now, where its ungraciousness would be magnified in the eyes of the people by their being subjected to a novel and inconvenient mode of taxation on account of disturbances in which they had no concern, and from which this Presidency kept aloof.

9. A reference to the map will show the force of the arguments which the Board have thus felt it their duty to bring forward on this very important question. In the midst of our districts, we have the Mysore territory, in which tobacco is extensively produced, on the northern side are the states of Goa, Hyderabad and Jeypore, in the south, Travancore, Cochin, and Poodoo Cottah, while in most of our provinces are zemindaries, mootahs and inam lands of various descriptions with whose cultivation Government has hitherto abstained from interfering. To place a new and heavy tax on the growth of tobacco in our ryotwary districts, would, therefore, have little financial effect, since the importation of tobacco from other places is unfettered, and the measure would have the serious disadvantages of shaking confidence in the tenure on which land has hitherto been considered to be held, and calling forth the opposition of that portion of the people on whose industry and contentment the main part of our revenue depends.

10. The exports and imports of tobacco by sea are small in amount, as will be seen from the marginal statement, which gives the returns of the two last official years. The tobacco consumed by the population of the Presidency therefore consists of the native grown article, meaning by that term, the tobacco grown

	Value.	Duty.
Imports.	Rs.	Rs.
1856-57	2,84,688	14,059
1857-58	2,31,436	11,060
Exports.		
1856-57	2,02,345	10,815
1857-58	2,59,342	14,709

within the Presidency, or in the British districts or Native States which immediately adjoin it. The Board recently recommended to Government the abolition of the export duty on this article, in order that Indian tobacco might compete with American and other tobaccos in the Home market. This question was brought before the Government of India by the Madras Government, * and in the schedules just published, tobacco is one of the articles exempted from duty on exportation. The result of this policy has to be seen hereafter.

* E.M.C., 3rd December 1858, No. 1620.

11. As the Board would be most unwilling to be considered indifferent to the gravity of the present financial difficulty, they will in conclusion briefly express an opinion, that an additional revenue might be obtained with more facility in this Presidency from salt than from the measure under discussion. They would deplore the state necessity which required an increase in the price of this article, but no new machinery would be necessary to raise an extra revenue in this way, and the tax would fall indirectly on the people without interfering with their pursuits or infringing their rights, and the tenures on which they hold their lands. An increase of two annas per maund to the price of salt would, in the Board's opinion, add 6 lakhs of net revenue after allowing for some diminution in the sales. Some addition, though not a large one, might also perhaps be made to the stamp revenue.

No. 2. Extract from the Proceedings of the Board of Revenue, dated 23rd May 1859, No. 1892.

Read the following Proceedings of the Madras Government, dated 18th May 1859, R.D., No. 686.

(In Con. 19th May 1859, No. 2311.)

The Board have already expressed their opinion that if the exigencies of the State require increased taxation to be laid on the Madras Presidency, a moderate addition to the price of salt is the least objectionable measure to resort to.

See Proceedings of 21st April 1859, paragraph 12, (regarding tobacco).

2. When the amount of this addition is settled, the alteration of price can be carried into effect at once and no changes "in the administration of the department will be necessary in consequence," as all sea salt is still manufactured for the Government.

3. The present selling price may be taken at Re. 1 per maund, and it is proposed by the Government of India to raise it to Rs. $1\frac{1}{2}$ "*plus* the actual cost of manufacture" which averages 2 annas per maund. The Board however, have doubts whether the price could be raised above Rs. $1\frac{1}{2}$, the legal price fixed by Section 43, Act VI of 1844, without a new law, and they are decidedly of opinion that it would be inexpedient to go beyond that price, the highest which has ever been demanded.

NOTE.—On the Malabar Coast for Bombay salt the prices are

		RS.	A.	P.	
Canara	...	1	2	0	per Indian Maund.
Malabar	...	1	2	6	do.
		1	4	0	do.

or the cost + 14 annas duty.

4. Whether the sales would continue unaffected by a price of Rs. $1\frac{1}{2}$, so as to give the additional 25 lakhs of revenue anticipated by the Supreme Government seems questionable. This price was in force for too short a period, during the parts of faslis 1253 and 1254 for its effect to be fully ascertained, but the Board fear that, notwithstanding the country has since improved in wealth and population, so great an increase of price would be found to diminish consumption, though the calculations

of the Government of India appear to imply the contrary. The extent of its influence in this respect can however only be surmised, and the Board therefore lay before Government a statement of the annual sales of salt under the various prices hitherto in force to assist them in forming an opinion. It will be observed that an increase of price has always at first diminished the sales.

Statements A and B.

5. The Board would strongly urge that whatever addition is to be made to the present price should be decided upon and brought into practice without delay, otherwise the intention of Government will become known, and salt will be brought up rapidly in anticipation of it, thus defeating the object in view, viz., an immediate increase to the finances of the State. It has already been observed that no preparations for a new establishment are necessary; the measure can be carried out, directly the new price is determined.

6. With regard to the arguments upon which this measure is brought forward, by the Government of India, the Board of Revenue need not point out to the Madras Government, that in this Presidency the moturpha and veesabuddy taxes are still maintained, that the abolition of the transit duties was followed * by an increase in the price of salt from Rs. 105 to 120 per garee expressly as an equivalent for the revenue given up, and that the land revenue is heavier than in Bengal.

* See paragraph 527 of Mr. Plowden's report.

7. The Board fear that any large increase to the selling price of salt will impede the change of system wished for by Government from a monopoly to an excise, unless happily the state of the finances should soon admit of a return to the former amount of taxation.

8. At present the duty on salt imported by sea is 14 annas per maund. This will of course have to be raised in proportion to the degree in which the selling price or excise duty may be increased.

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

A.

Statement showing the quantity of Salt sold for Home and Inland consumption from faslis 1263 to 1267.

Fasli.	Year.	Home, Inland and Foreign States including French Government.	Export by sea.	Total sales.	Gross revenue.	Deduct charges.	Net revenue.
1	2	3	4	5	6	7	8
		IND. MDS.			RS.	RS.	RS.
1263 ..	1853-54	48,84,677	4,32,774	53,17,451	46,70,545	10,12,974	36,57,571
1264 ..	1854-55	49,72,004	9,82,097	59,54,101	50,15,726	9,32,246	40,83,480
1265 ..	1855-56	53,75,606	11,90,126	65,65,732	54,51,720	8,71,847	45,79,873
1266 ..	1856-57	53,42,275	6,98,438	60,40,713	53,87,285	6,99,561	46,87,724
1267 ..	1857-58	56,56,691	4,91,793	61,48,484	57,00,578	10,80,075	46,20,503

B.—Abstract.

	Years.		Price.	Maximum.	Minimum.	Average.	—
			RS.	IND. MDS.			
3	1806-7 to 1808-9	.. ..	70	37,21,560	28,71,12	34,14,560	
11	1809-10 to 1819-20	.. ..	105	34,35,264	27,90,720	31,74,908	
1	1820-21	.. ..	105 & 70	..	..	..	44,03,734
6	1821-22 to 1826-27	.. ..	70	51,76,027	45,55,973	47,77,768	
1	1827-28	.. ..	70 & 105	..	..	..	47,28,011
15	1828-29 to 1842-43	.. ..	105	45,37,281	35,63,208	42,09,476	
1	1843-44	.. ..	105 & 180	..	..	..	40,73,566
1	1844-45	.. ..	180 & 120	..	..	..	43,31,727
13	1845-46 to 1857-58	.. ..	120	56,56,591	45,61,673	50,00,362	

(Signed) J. D. SIM,
Secretary.

No. 3.

Minute by the Honorable the PRESIDENT.

The objections to the scheme for a tax upon tobacco are so grave and decisive, that it would be a waste of time to discuss them.

An increase in the salt tax, is, no doubt, open to an argument; but I am confident that, on every ground of justice and policy (under which last head I include strictly financial results), it would not be advisable to increase this tax.

The salt tax is of the nature of a poll tax; and it is already so heavy that the laboring population, who form the bulk of the consumers and consequently of the tax-payers, are unable to provide a sufficient supply for themselves and their families.

With the increasing prosperity of the south of India, the consumption of salt, and consequently the productiveness of the tax, is increasing; which increase would receive a severe check if the tax were raised.

So entirely does the productiveness of this tax depend upon the consumption of salt extending to the great body of the people, that I agree with Mr. Elliot and Mr. Morehead that the best financial arrangement would be to lower the tax. After the great increase of cultivation which has been the result of lowering our formerly excessive land-tax, it can never again be said that Anglo-Indian revenue is not capable of increase, by that process of increasing consumption by diminishing the rate of taxation, which has led to such happy financial and social consequences in England.

There is, however, another class of measures to which I shall give my attention as soon as the pressure of other business permits, which is to increase the productiveness of the salt tax, at the existing rates, partly by facilitating the circulation of salt in the interior by the establishment of depôts in connection with the railway, and in other ways, and partly by a more rigid enforcement of fidelity and exactness in the collection of the tax. This important branch of revenue has not received the attention which it deserves, and I am convinced that it might be largely increased, without any increase of the existing rates, if two or three of the ablest and most experienced European and Native officers of this Government were directed to give their minds to it.

Moreover, I am convinced from a long and large experience of Indian affairs, including a close observation of what has taken place since the commencement of the great catastrophe in Upper India, that the present financial exigency might be overcome in two or three years, by reduction of expenditure combined with various measures of good administration. Instead, therefore, of exhausting our ingenuity in devising new taxes and raising new loans, I recommend that we apply ourselves in serious, sober earnest, to reducing expenditure, many large items of which are capable of being immediately acted upon; and to rendering the large balances in the treasuries more available. My Minute of the 28th ultimo shows what important financial results may be obtained, even from an ordinary attention to the military expenditure of this

Presidency, in which the extra establishments consequent upon the war have not been carried to any great extent; and it may hence be inferred what might be accomplished by a detailed manipulation of the expenditure of the whole of India, including the vast provisional establishments in the north.

We ought not to increase the burdens of our Indian fellow subjects until it has been clearly ascertained that the object cannot be effected by the primary and more legitimate mode of reduction of expenditure. This is especially due to the people of the south of India, who, so far from having added to our embarrassment and losses by rising against us, have given us noble support, and have contributed throughout an increasing amount of revenue. The increase in the collections in this Presidency in the first *ten* months of the current revenue year, on a total revenue of only Rs. 4,86,63,248, has been Rs. 54,65,705, of which Rs. 48,48,672 is from the land tax, and Rs. 3,11,399 from salt. The gulf of northern expenditure ought to be speedily fathomed in justice to the rest of India, else our taxation will be indefinitely increased and our most indispensable public works, Military as well as Civil, will continue to be postponed or rejected.

The inhabitants of this Presidency have already been hardly dealt with by the retention to this day of that most objectionable system of native taxation known by the name of mohturfah, although it was to have been abolished a quarter of a century ago with the transit and town duties of Upper India, and it is believed in England that it was abolished long ago, and credit has been repeatedly taken by members of the Home Government for its abolition. With the exception of a small portion, which consists of a house-tax, and might be retained for municipal purposes in towns which undertake to tax themselves for objects of health and recreation, this tax takes such a disproportionate sum from the people compared with the amount paid to the Government, and presses so heavily on the springs of industry by mulcting the poorest of the people and exercising an inquisitorial interference with business of every kind, that its abolition, combined with the full collection of the salt tax and the equalization and fixation of the land-tax, would soon be felt in a much larger increase in the other sources of taxation.

10*th June* 1859. (Signed) C. E. TREVELYAN.

No. 4. Minute by the Honorable W. ELLIOT.

The Board of Revenue have discussed very fully the plan of deriving an addition to the revenue from the sale of tobacco.

Putting out of the question the re-introduction of the close monopoly abolished in 1852, on account of the many hardships and evils to which the people were subjected by its operation, there remain only two other modes by which a tax could be levied, viz. :—

1. By licensing retail sales.
2. By levying a special cess on the land on which the tobacco is grown.

The culture of tobacco is general throughout the whole of this Presidency, commonly in small quantities, but also, in places favorable to its growth, in extensive tracts. Almost every ryot has a patch in his backyard—a privilege which in most districts has been exercised free of fiscal interference, from time immemorial. It is also cultivated largely in the islands, or lunka lands of the great rivers, and on their alluvial banks, as well as on all lands on which garden produce is raised without regular irrigation, under the revenue terms of jaríb, khushki-bagayat, nanja-mél-punja múlam, &c.

The Board of Revenue has shown very clearly that to impose restrictions on such a wide-spread system of cultivation for the protection of the licensed dealer, would be simply impracticable.

2. They have likewise pointed out very forcibly, that to levy a new cess at the place of production, would in many instances interfere with long established privileges,

that in others, including all permanently settled estates, it could not be imposed at all, and that its collection from the lands on which it could be assessed, would not yield a result commensurate with the expense of collection and the annoyance and vexation occasioned to the people.

I object to the scheme however, on the broad ground of its injustice. I do so because it requires that an additional tax should be levied from that class which already pays the bulk of the existing taxes, because it would place an additional burthen on the land in that part of India where the assessment is heaviest, and because it would interfere with the operations so lately undertaken for the relief of over-assessed lands, the happy results of which have gone beyond the most sanguine expectations.

Under every point of view I join with the Board in deprecating a recourse to an expedient which I consider to be both impolitic and unjust, and which the proposition in Mr. Beadon's letter,—to collect the cess before the cultivation is allowed even to commence, would render tenfold oppressive.

The alternative proposed by the Board is an addition of two annas the maund to the monopoly price of salt, a measure which they estimate, will yield an increase to the present revenue of six lakhs.

I have no doubt that the salt sales will bear this additional burthen.

The enhanced price will fall hardly on the lowest class of the people, but this may be obviated in some degree by adopting measures for alleviating the pressure.

The Board of Revenue reported at length on this effect of the monopoly in their proceedings of 4th July 1850.

They have shown that although the average sales had diminished under the operation of the enhanced monopoly price, the revenue had increased.

		Average retail price.	Average sales.	Revenue.
RS.	FASLIS.	RS.	MDS.	RS.
At 70	1234 to 36	130·5	47,39,280	27,64,580
At 105	1238 to 52	157·9	41,67,000	36,46,125
At 120	1255 to 57	182·10	45,67,680	45,67,680

Financially speaking, therefore, there is no cause for anticipating a fall in the collections. On the contrary, the growing prosperity of the country has led to a considerable increase of consumption since the price was raised from Rs. 105 to 120 per garce.

But on grounds of humanity and mortality there is much reason to doubt the propriety of raising the tax higher and even of maintaining it at its present height.

The Board of Revenue have calculated in the same paper, that a family of 6 persons consuming 108 lbs.* of salt in the year would pay for it Rs. 1-5-7, or nearly the amount of one month's earnings of a laborer of the poorer class.

This must be allowed to be a very heavy item in a poor man's household economy, particularly when it relates to one of the first necessaries of life, which, though essential to the preservation of health, contributes little to increase his strength or promote his enjoyment.

On the other hand, the farther the article is placed beyond his reach by the enhanced price the greater the inducement to smuggling and illicit sales. I think therefore that we ought to pause before adopting the Board's suggestion.

The increased activity in works of improvement' and the greater demand for labor have occasioned a rise in the wages of labor which explains the steady and progressive advance in the sales of salt during the last ten years, as they are exhibited in the table at appendix C* in the memorandum on salt by the Board of

* Paragraph 6.
The result of numerous and careful enquiries has given 18 lbs. a head as the ordinary rate of consumption.

* Page 82; also Appendix Salt Commissioner's Report, part II., p. XXIX.

Revenue forming No. XVI. of selections from the records of Government, an abstract of which is given in the margin.

Average sales. IND. MDS.				Selling price. RS.	
34,14,560	...	...	...	70	in 1806- 9
31,74,937	...	...	...	105	„ 1810-20
47,77,769	...	...	...	70	„ 1821- 7
42,69,475	...	...	...	105	„ 1828-43
48,46,681	...	...	...	123	„ 1845-53

Sales of the last eight years.

					IND. MDS.
1850-1	...	...	...	...	49,68,271
1851-2	...	...	...	...	52,21,053
1852-3	...	...	...	...	51,94,713
1853-4	...	...	...	...	48,84,676
1854-5	...	...	...	...	49,72,003
1855-6	...	...	..	...	53,75,604
1856-7	...	...	...	...	53,42,273
1857-8	...	...	...	...	56,56,691

The evidence of these figures leaves no room to doubt that the further addition to the monopoly price recommended by the Board of Revenue, by raising it from Rs. 120 the garce to Rs. 135, will check this growing prosperity in the sales, and throw back the condition of the laborer as respects his use of salt, to the state in which it was before the enactment of VI of 1844.

But it is also quite possible that by this mode of proceeding we may defeat our object.

The great bulk of the agricultural laborers have hitherto been in a state of extreme debasement, paid by a pittance of grain, and not daring to leave the spot where their labor had been rendered for generations. From this condition of agrestial slavery they have been emancipated by the increasing demand for labor. Payment of wages in coin has taught them the value of money. They have discovered that they are free to carry their services where they please.

Such men will feel an enhancement of the monopoly which trenches so largely on their earnings to be an injustice which they will not scruple to evade.

A consideration of all these facts has impressed me with conviction that a larger revenue will be obtained by lowering the monopoly price, and thus promoting consumption, than by increasing it.

But if this view of the subject should not present itself to others with the same force, I think the evil of an enhanced duty may be alleviated by placing the article more generally within the reach of consumers at the wholesale monopoly price.

This will in some degree be accomplished by the establishment of Government depôts for the sale of salt in the mofussil.

Maritime Districts.			Retail prices. RS.	RS.
1. Ganjam	...	...	160	to 280
2. Vizagapatam	...	...	160	„ 230
3. Rajahmundry	...	...	130	„ 155
4. Masulipatam	...	...	145	„ 200
5. Guntúr	...	...	150	„ 160
6. Nellore	...	...	154	„ 160
7. Chingleput	...	...	145	„ 150
8. North Arcot	...	...	148	„ 165
9. South Arcot	...	...	156	„ 190
10. Madura	...	...	145	„ 200
11. Tinnevelly	...	...	154	„ 180
12. Tanjore	...	...	135	„
13. Madras	...	...	133	„
14. Canara	...	...	137	„ 147
15. Malabar	...	...	145	„ 147
Inland Districts.				
16. Cuddapah	...	...	208	„ 255
17. Bellary	...	...	250	„ 300
18. Kurnool	...	...	185	„ 250
19. Trichinopoly	...	...	145	„ 200
20. Coimbatore	...	...	260	„ 330
21. Salem	...	...	210	„ 240

The monthly comparative triennial statements of the retail prices of salt and grain published by the Board of Revenue exhibit somewhat perplexing results, so much so, as to throw doubts on the accuracy of the returns or to indicate something radically wrong in the management of the salt revenue. But they still prove that the inland consumers must pay from double to treble the ordinary price at which the people of the maritime districts ought, and in some case do, obtain their salt, as will be seen by the figures in the margin.

A table of the average retail prices in each district for a long series of years will also be found in appendix V. at page 210 of the Board's memorandum above quoted.

From these returns, it follows that if the consumption of a family under ordinary circumstances absorbs $\frac{1}{12}$ of a common day laborer's income, it must take two or three months' whole earnings to supply him with a sufficiency in the interior.

I am aware of the arguments that have been employed against the establishment of depôts, that they will interfere with the freedom of commercial intercourse, that the Government cannot embark in such enterprizes with the same success as private speculators, &c., &c. But where the interference with freedom of trade has been so monstrous as in the case of this article, I fail to perceive the cogency of arguments employed against obvious measures for alleviating the evils it has produced.

I recommend then, that to improve the revenue derived from salt the monopoly price be reduced. Or that if the Board's plan of increasing the price be adopted, it be accompanied with the establishment of inland depôts of sale at the monopoly price.

7th June 1859. (Signed) WALTER ELLIOT.

No. 5. Minute by the Honorable W. MOREHEAD.

I quite agree with the Revenue Board, and Mr. Elliot, for the reasons assigned by them, that no tax can be imposed on tobacco grown in this Presidency.

To attempt the introduction of such a tax, would lead to disastrous results.

With a largely increasing revenue, effected by the judicious reduction of assessment, the imposition of a tax directly bearing upon the cultivators of the soil, must crush their hopes of continued success, check their rising spirit of enterprize, and in many instances actually snatch from them benefits which they are just beginning to enjoy.

A more blighting measure than the one proposed, as it would affect this Presidency, it appears to me impossible to imagine; against its introduction I therefore strongly protest.

To increase the cost of salt, as suggested by the Revenue Board, would be, I consider, a mistake. The only legitimate mode of improving our revenue under this head, is by inducing an increase in the extent of our salt sales, a result to be obtained, as pointed out by Mr. Elliot, "by placing the article more generally within the reach of consumers, at the wholesale monopoly price," and when the propriety of this step is acceded to, it will be easy enough to devise a mode of carrying it out.

In regard to the manner in which this Presidency is to afford its share of aid, in the present financial difficulty of the country, it appears to me, that with our rapidly improving resources, we can better do so by reducing all unnecessary and extravagant expenditure, whilst at the same time we leave unexecuted no beneficial and remunerative improvements, than by the introduction of any kind of taxation the tendency of which must be to press injuriously upon the productive sources of the country.

This appears to me to be the true position of our Presidency, and I earnestly hope that no false financial policy may ever succeed in driving us from it.

9th June 1859. (Signed) W. MOREHEAD.

Ordered in consequence that the following letter be despatched.

No. 6. From J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, to the Secretary to Government of India, Home Department, dated 11th June 1859, No. 774.

I am directed to acknowledge your letter of the 21st March 1859, respecting a proposal to impose a tax in some form on home grown tobacco; as well as a resolution of the Government of India, dated May 6th, 1859, No. 930, respecting a proposed increase in the selling price of monopoly salt; and with reference to both, I am to transmit to you the papers noted in the margin.

Letter from the Bd. of Rev. April 21st, 1859.
Ex. from Pro. Bd. of Rev. May 23rd, 1859.
Min. by the Hon. Sir Ch. Trevelyan, K. C. B.
Min. by the Hon. W. Elliot, Esq.
Min. by the Hon. W. A. Morehead, Esq.

2. The sentiments of this Government on both subjects will be found in the Minutes. They fully agree with the Board of Revenue as to the very heavy objections against the proposed tax on tobacco; even if its introduction were practicable, which it is not, in the only form in which it would not be a grievous oppression, viz., that of a special tax on land planted with tobacco.

3. As respects the proposed increase in the price of salt, the Governor-General in Council will perceive that this Government very much deprecate such a measure, and that they look rather to measures of a different character to retrieve the finances of the empire.

4. A further communication will shortly be made respecting the contemplated improvements in the collection of the salt tax at the existing rate, and other points connected with the subject.

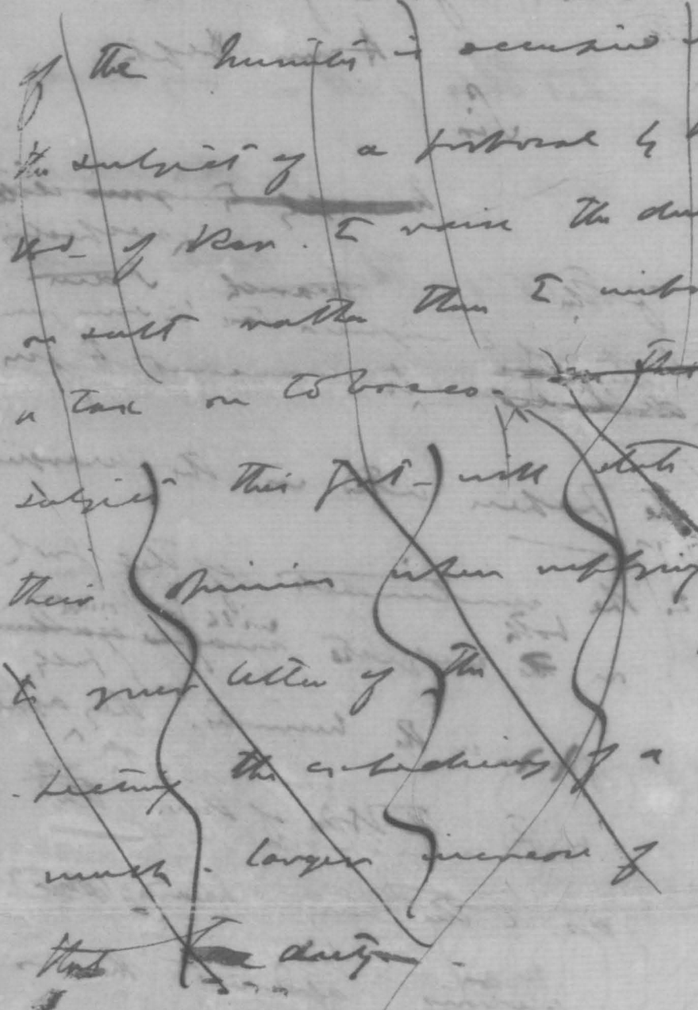
Sir - I am directed by
Sec. of Govt. of India
Home Dept.
Sir

Mr Colony
Ch. Steamer
5 gld Spirit -
Cliff 14
Ch. Steamer
on Long-grass

Letter from the Govt.
of Ben. dd. 21/5 9 - 23rd
Encl. from Govt. of Ben. dd. 5th May 1859.
Transmit. by the Hon. Sir
Ch. Trevelyan K.C.B.
- by the Hon. Colln
Elliot Esqr.
- by the Hon. W. A.
- Lead Esqr.

I am
to transmit to you
the Papers noted in the margin
for
2/ The sentiments of the Govt.
both
on the subjects with which they are
in the minutes. May I
with the Govt. of Ben. that
as to the duty leaving the
- duties against the Foreign
on Tobacco; it
- Land. Tax even if it
introduction were proved
which it is not,
- cotton, in the only form
in which it is not as a
growing shrub, viz.
that of a special Tax on
land cotton planted with
tobacco:
You will therefore
that a communication

as well as a Circular of
the Govt. of India dated
May 6/59 No. 930,
respecting a protest
the selling price of salt
with reference to
am



The Secretary of the Board of Trade
with the Minutes of Oct. 14

3. As respects the Foreshore in the Town of Salt, the L.G.B. will likewise that

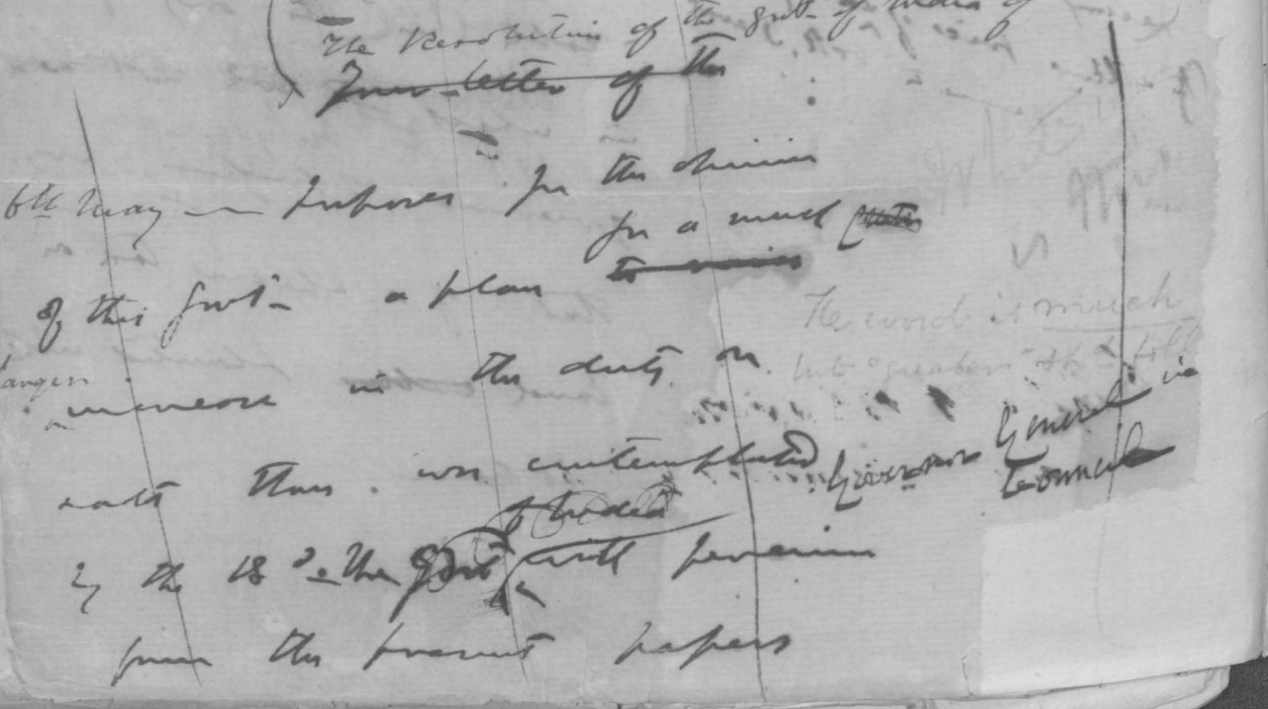
that their first - may merely represent mechanical that they have with the consent of a depth - must therefore be taken

of the Foreshore -

4. A further communication will shortly be made respecting the contemplated improvement in the collection of the Salt Tax at the existing [points] other connected with the subject -

If the Inspector is accurate with the subject of a portion of the Foreshore in the Town of Salt, he will find that the Tax on Tobacco - [illegible] subject this Act - will attach their persons either upon entering or quitting the [illegible] limits of the Town

leaving the [illegible] much larger income of this duty -



The Secretary of the Board of Trade

for the Session

for a most

of this first - a plan

larger income in the duty on

each Town - on contemplated [illegible] connected

by the 48 & the [illegible] with foreign

from the Inward Papers

A. Statement shewing the quantity of Salt sold for Home and Inland consumption for Fusly 1216 to 1267.

Monopoly Price.	Fusly.	Year.	Home Inland & Foreign States including French Guevrie
			Sa Mds
70 Rs	1216	1806-7	28,71,120
"	1217	1807-8	36,57,000
"	1218	1808-9	37,21,560
"	1219	1809-10	28,83,880
105 Rs	1220	1810-11	33,19,800
"	1221	1811-12	31,57,920
"	1222	1812-13	33,67,560
"	1223	1813-14	32,27,880
"	1224	1814-15	30,98,780
"	1225	1815-16	30,62,520
"	1226	1816-17	27,90,720
"	1227	1817-18	32,01,600
"	1228	1818-19	33,73,560
"	1229	1819-20	34,35,264
105 & 70 Rs	1230	1820-21	44,03,734
70 Rs	1231	1821-22	43,17,340
"	1232	1822-23	46,75,069
"	1233	1823-24	46,21,840
"	1234	1824-25	48,06,670
"	1235	1825-26	50,69,027
"	1236	1826-27	45,55,973
"	1237	1827-28	41,28,911
70 & 105 Rs	1238	1828-29	42,00,514
105 Rs	1239	1829-30	44,49,558
"	1240	1830-31	41,16,383
"	1241	1831-32	41,55,029
"	1242	1832-33	35,63,268
"	1243	1833-34	42,63,700
"	1244	1834-35	41,36,327
"	1245	1835-36	38,86,720
"	1246	1836-37	39,36,900
"	1247	1837-38	44,44,327
"	1248	1838-39	45,40,196
"	1249	1839-40	45,57,281
"	1250	1840-41	42,55,699
"	1251	1841-42	43,36,051
"	1252	1842-43	43,07,742
105 & 180 Rs	1253	1843-44	40,73,566
180 & 170 Rs	1254	1844-45	43,31,727
120 Rs	1255	1845-46	45,61,643
"	1256	1846-47	46,23,162
"	1257	1847-48	46,42,729
"	1258	1848-49	47,14,247
"	1259	1849-50	48,34,004
"	1260	1850-51	49,63,271
"	1261	1851-52	52,21,653
"	1262	1852-53	51,94,713
"	1263	1853-54	48,84,677
"	1264	1854-55	49,72,004
"	1265	1855-56	53,75,606
"	1266	1856-57	53,42,775
"	1267	1857-58	56,56,691

Revenue Board Office
Fort St George
23d May 1859.

Secretary.

Enc. A

Rec. Rev. & Bd. of Rev.
Dy. 23 May 1859
Lt 1892/59.

Rec. 928/59.

B Abstract of Statement. A

	Years	Price	Maximum	Minimum	Average.	
		Rs	Gn. Mauns			
3	1806/7 to 1808/9	70	372,560	287,120	314,560	"
11	1809/10 to 1819/20	105	3435,264	2790,720	3174,908	"
1	1820/21	105 & 70	"	"	"	44,03734
6	1821/22 to 1826/27	70	517,627	455,973	477,768	"
1	1827/28	70 & 105	"	"	"	47,28,011
15	1828/29 to 1842/43	105	455,281	356,208	420,476	"
1	1843/44	105 & 180	"	"	"	40,73,566
1	1844/45	180 & 120	"	"	"	43,31,727
13	1845/46 to 1857/58	120	565,691	456,173	500,362	"

Revenue Board Office
Fort St. George
23d May 1859.

Secretary.

Encl. B.

Ex. Rev. Bd. to Bd. of Rev.

dy. 23 Aug 1867

Ex. Office

Rec. 9285 29-

I quite agree with the Revenue Board & the Chiefs, for the taxation attending both these, that no tax can be considered as Tobacco grown in this Presidency to attract the introduction of such tax, would lead to vexatious & distressing with a large & increasing revenue, checked by the frequent reduction of. all round, the introduction of a tax directly necessary upon the cultivation of the soil, must check their progress & discontinue the cultivators, check their activity & skill & injure & the money the taxes actually realized from them be expected to check they ever first begin to enjoy -

A more stringent

arrangement

measure than the one proposed as it would affect this Presidency at 2 years to the earliest possible to give effect to the Resolution

Therefore I beg to protest—

To increase the tax shall as they 2 stated by the Revenue Board would be only legitimate mode of increasing our revenue under this head, is by including all increase in the actual Salt sales - a benefit to be obtained, as pointed out by Mr Elliot "by placing the article more generally within the reach of consumers, at the whole sale more by price"—

between the Presidency & Madras 2 be decided to—while he cannot consent to decide a mode of taxing it out—

I be opposed to the manner in which this Presidency is to afford its share of the deficit in the present financial difficulty of the Country—it appears to me, that with our rapidly increasing resources, we can better do so, by reducing the unnecessary & extravagant expenditure, which at the same time, we have incurred in beneficial & remunerative improvements, than by the intro-

arrangement

=duction of any kind of tax where
the tax-payer of the state must
be to pass unjustly upon
the productive powers of
the country—
This appears to me to be the
true & legitimate province
& seat of the Presidency
& earnestly hope that we shall
find a financial policy may ever
succeed in divorcing us from
it—Indeed—

Yours

arrangem

Copy in a Letter to Engt
Dy 15th June 1859 No. 19

21/11/93

Revenue 1859 Dep.t No.
Pro: of Govt. 17th June.

No. 1201

Minute by the Hon: Mr.
W. Morehead.
Dy 9th June 59.

L.E. No. 774. 7th June.

On imposing a tax upon Tobacco grown in this Presidency as well as on increasing the Monopoly sale of Salt.

No 5.

14

GG

The objections to the scheme for a tax upon Tobacco are so grave and decisive that it would be a waste of time to discuss the subject.-

Will

An increase in the Salt tax, is, no doubt, open to an argument; but I am confident that, on every ground of justice and policy (under which last head I include direct financial results), it would not be advisable to increase this tax.-

The Salt tax is of the nature of a Poll Tax; and it is already so heavy on the labouring population, who form the bulk of the Consumers and consequently of the Tax payers, are unable to provide a sufficient supply for themselves and their families.-

With the increasing prosperity of the South of India, the Consumption of Salt and consequently the productiveness of the tax, is increasing; which increase would receive a severe check if the tax were raised.-

So entirely does the productiveness of this tax depend upon the Consumption of Salt extending to the great body of the People, that I ~~cordially~~ agree with Mr Elliot and Mr Morehead that the best financial

arrangement

arrangement would be to lower the tax. The happy financial and social results of lowering our formerly excessive land-tax will form the subject of a separate Communication.

There is, however, another class of measures which is within the power of this Government, and to which I had already intended to give my serious attention as soon as the pressure of other business would permit, which is to increase the productiveness of the Salt tax, at the existing rates, partly by facilitating the circulation of salt in the interior by the establishment of depôts in connection with the Railway and in other ways, and partly by a more rigid enforcement of fidelity and exactness in the collection of the tax. This important branch of Revenue has not received the attention which it deserves, and I am convinced that it might be largely increased without any increase of the existing rates if two or three of the ablest and most experienced European and Native Officers of this Government were directed to give their minds to it.

Moreover, I am convinced from

a

a long and large experience of Indian affairs, including a close observation of what has taken place since the commencement of the great Catastrophe in upper India, that the present financial exigency might be easily overcome in two or three years by reduction of expenditure combined with various measures of good administration. Instead, therefore, of exhausting our ingenuity in devising new taxes and raising new loans, I recommend that we apply ourselves in serious, sober earnest, to reducing expenditure, many large items of which are capable of being immediately acted upon.

It is due to our Indian fellow subjects not to increase their burdens until it has been clearly ascertained that the object cannot be effected by the primary and more legitimate means of reduction of expenditure. This is especially due to the People of the South of India, who, so far from adding to our embarrassments and hopes by rising against us, have given us noble support and have contributed throughout an increasing amount of Revenue.

The inhabitants of this Presidency have been already hardly dealt with by the retention

retention to this day of that abominable system of Native taxation known by the name of Moktursah, although it was understood that it would be abolished ~~[illegible]~~ with the Transit and Town duties of upper India, and it is believed in England that was abolished long ago, and credit has been repeatedly taken by Members of the Home Govern: ment for its abolition. With the exception of a small portion, which consists of a House tax, and might be retained for Municipal purposes in towns which would undertake to tax themselves for objects of health and recreation, this tax takes such a disproportionate sum from the People compared with the Amount paid to the Government, and presses so heavily on the springs of industry by mulcting the poorest of the People and exercising an inquisitorial interference with the business of every class, that its abolition, combined with the full collection of the Salt tax and the equalization and fixation of the land-tax, would soon be felt in a much larger increase in the other sources of taxation.-

I have &c

Madras 10 June 1859.

Revenue 1859 Dep. No.
Subject Tobacco Trade.

No 1199

Minute by the Honorable
the President.

Dated 10th June 1859.

Recd 24/6/59

Letter to Govt
dated 18th June 1859 No 219

Referred to Board of Revenue
for report
24/6/59

C to 3.

Rec'd 30/7/74 - 11 Lines.

Recommending an Export
Duty on Tobacco grown in
this Presidency as well as
on increasing the Duty on
Sale of Salt.

The Bd. of Rev. have discussed very fully the plan of deriving an addition to the Revenue from the Sale of Tobacco

Putting out of the question the re-introduction of the Close Monopoly abolished in 1857, on account of the many hardships & evils to which the people were subjected by its operation, there remain only two other modes by which a tax could be levied, viz

1. By licensing retail sales
2. By levying a special cess on the land on which Tobacco is grown

Tobacco is grown throughout the whole of this Presidency, generally in small quantities but also in places favorable to its growth, on extensive tracts. Almost every ryot has a patch in his backyard - a privilege which in most districts has been exempted from fiscal interference, for time immemorial. It is also cultivated largely in the islands or Lanka

of commercial intercourse, and which cannot embark in such enterprises with the same benefit as private speculators. In the But where the interference with private trade has been so more trivial as in the case of this article

C 103.

lands & lands of the Brahmins, and on most
all lands in wh. garden produce is raised.
without regular irrigation, under the ryotwari
terms of Jaita, Khuchta, Baghayat
naya mal, punja, milaga &c.

The Bd of Rev. have shown very
clearly that to impose restrictions on
such a wide-spread system of cultivation
for the protection of the Cocoanut dealer
would be simply impracticable.

2. They have likewise pointed out very
forcibly that to levy a new cess on the
plea of protection wd in many instances
interfere with long established privileges, that
in others in placing all permanently settled
estates, it cd not be properly collected &
that its collection from the tenants cd
not be effected without much trouble
& vexation, & the annoyance & vexatious
occasioned to the people.

I object to the scheme besides on the
broad ground of its injustice. I do so
because

because it
1st requires that an additional tax shd be
raised fr. that class wh. already pays
a high tax. The bulk of the existing
taxes, because
taxes, it would place an additional tax
them on the land in that part of India where
the assessment is heaviest & because
it would interfere with the operations so lately under
taken for the relief of over-assessed
lands. The clear results of wh. have gone
beyond the most sanguine expectations.

Under every point of view I join
with the Bd in deprecating a recourse to
such expedient wh. I consider to be both unjust
& impolitic and wh. the proposition
in Mr Bradon's letter, — to collect
the cess before the cultivation is allowed
even to commence — wd render two-
fold oppressive.

The alternative proposed
by the Board is an

addition

C No 3.

addition of two annas the maund to the monopoly price of Salt, — a measure, which, it is estimated, will yield an increase to the present revenue of six lakhs.

I have no doubt that the Salt sales will bear this additional burthen.

The enhanced price will fall hardly on the lowest class of the people, but this may be obviated in some degree by adopting measures for allowating the pressure.

The Dr of Rev. remarked at length on the effect of the monopoly and the Act of July 1836.

They have shown that although the average sales has diminished under the operation of the enhanced monopoly price, the total revenue has increased.

Rs	Sale	average	Sale	Revenue
At 70 – 1234 @	36	130.5	47,39,280	27,64,580
At 105	1238 @	52	137.9	41,67,000	36,46,125
At 120	1255 @	57	162.10	45,67,680	45,67,680

Financially speaking therefore there is no cause for anticipating a fall in the collections. On the contrary, the growing prosperity of the country has led to a considerable increase of consumption since the price was raised from Rs 105 to 120 per Garce.

But on Grounds

Grounds of humanity & morality there is much reason to doubt the propriety of raising the cost higher and even of maintaining it at its present height.

*Para 6 The result of some trials of carefully kept pets has given 15 lbs a head as the ordinary rate of consumption

The Bd of Rev. have calculated on the same paper, that a family of 6 persons consuming 108 lbs of salt in the year will pay for it Rs 1. 5. 7 or nearly the amount of one months earnings of an Labourer of the poorer class.

This must be allowed to be a very heavy item in a native (particularly when it relates to) household economy, & one of the first necessaries of life; and the Board is of opinion that the wealthier cultivators (who) have little to encourage (the) consumption of salt by their cattle. On the other hand, the farmer (the article is placed beyond) his means of the increased activity in works of improvement and the greater demand for labor which occasioned a rise in the wages of labor also. It is stated that the steady progress in the sales of salt during the last ten years as will be noticed in the table at appx C in the Memo on Salt of the Bd of Rev in forming No XVI of Selections from the Records of Govt in the Territories of which is given in the margin.

Years	Sales
1806/9	34,14,580 Md
1810/20	31,74,907 —
1821/25	47,17,769 —
1826/43	42,69,493 —
1845/53	48,46,681 —

The Secretary of these figures leaves room to doubt that the further addition to the Monopoly price & consumption of the Bd of Revenue, raising the price from 120 Rs the Garce to 134 Rs, will check the growing prosperity in the sales and throw back the condition of the Country in respect to its sale of Salt to the state in which it was before the enactment of VI

Sales of the last eight years	
1850/1	46, 88, 271 Md. Md.
51/2	54, 24, 643 — —
52/3	51, 94, 713 — —
53/4	48, 61, 776 — —
54/5	46, 72, 000 — —
55/6	46, 75, 644 — —
56/7	42, 27 3 — —

J.O.

* page 82 also 46* Salt Com. Rep. P II. P xxix.

This memorandum & enclosures will be sent to the Secretary of State by the next Mail. The Board will write a letter explaining the reasons which induced them to adopt this measure before the receipt of the orders now solicited.

1857/8 — 56,56,691

But if we do not proceed we well may defeat our objects.

The great bulk of the agricultural labourers have hitherto been in a state of the greatest destitution, [illegible] paid by a pittance of grain such during a [illegible] season the spot where their labour had been rendered for generations, from the institution of agricultural slavery. They have been emancipated by the increasing demand for labor. For many wages in coin has taught them the value of money — They have the interests that they are free to carry their services where they please.

Such men will feel an enhancement of the monopoly price of salt largely on their earnings as an impediment on they will not scruple to evade.

A consideration of all these facts impresses me with a conviction that a larger revenue will be obtained by lowering the monopoly price & thus promoting consumption than by increasing it.

But if this view of the subject be not present itself with the same force, I think the evil of an enhanced duty may be obviated to some degree by placing the articles most generally within the reach of consumers at the wholesale monopoly prices.

This work can to some degree be accomplished by the establishment of Govt depots for the sale of salt in the Mofussil

The monthly comparative statement of the retail prices & consumption published by the Bd of Rev. exhibit the most perplexing results, so much so, as to throw doubts on the accuracy of the returns or indicate something radically wrong in the management of the Salt Dpt. But they prove that the inland consumers must pay 2x double to treble the Madras monopoly price at which the people of the maritime districts ought & in some cases do obtain their salt, as will be seen by the figures in the margin.

A table of the average retail prices in each district for a long series of years will also be found in appx V. at page 240 of the 13th mem. above quoted.

These returns show that if the consumption of a family under ordinary circs absorbs 1/12 of all common day labourers income, it must take two or three months whole earnings to supply him with a sufficiency in the interior.

I am aware that arguments have been employed agt the establishment of Depots that they will interfere with the freedom of commercial intercourse, that Govt cannot embark in such enterprizes with the same success as private speculators &c. But where the interference with private trade has been so more trivial as in the case of this article

Maritime Districts	1 Tanjore	160 @ 250
	2 Vizag	160 – 230
	3 Rajahm	130 – 155
	4 Masulipm	165 – 200
	5 Guntur	150 – 160
	6 Nellore	154 – 160
	7 Chingle	145 – 150
	8 Arcot	168 – 165
	9 Do Arcot	150 – 190
	10 Madura	165 – 200
	11 Tinnivelly	154 – 160
	12 Canara	137 – 147
	13 Malabar	165 – 167
Inland Districts	14 Cuddapah	208 – 255
	15 Bellary	250 – 300
	16 Kurnool	185 – 250
	17 Trichm	165 – 250
	18 Combatore	260 – 320
	19 Salem	210 – 240
	20 Tanjore	135
	21 Madras	133