M.R.O. 14-5,450-22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1242 Press / Mis.

Dated 25: 5: 1866.

Not to be folded or roughly handled

Read the following :—

No. 447. Proceedings of the Board of Revenue, dated 24th November 1865, No. 7,554.

Read again the following papers :—

Board's Proceedings, under date 22nd April 1865, No. 2,053.
Do. 4th May do. ,, 2,234.
Do. 11th July do. ,, 3,903.
Do. 19th do. do. ,, 4,168.

Read also the following letter :—

From the Collector of Nellore, to the Acting Secretary to the Board of Revenue dated 19th October 1865, No. 247.

1. I have the honor to acknowledge the receipt of the Board's Proceedings of the 11th July last, No. 3,903, ruling that eight sale stations for salt are enough for Nellore if good roads be opened out to the platforms, and the approaches connected with the main lines of the District.

2. I also do myself the honor to acknowledge the receipt of the Board's Proceedings of the 19th idem, No. 4,168, observing, that the correspondence therein reviewed confirms the Board in their opinion that Kanuparti should be abolished, and they await my reply to the Proceedings of the 11th.

3. On the receipt of the Proceedings of the 11th, I called for information on certain points connected with carriage. I will now give the result.

4. It takes from 400 to 600 bullocks to move a heap of salt ; the number required increasing as you go south, and the cattle decrease in size. Take 500 as an average ; then, one garce will take fifty head, and one bullock will take 2½ Maunds.

5. When the traders come down from the interior, with perhaps a thousand head, it takes three days to load. In the North, to which my remarks now particularly refer, our chief trade is in this fashion, and thus for every 2½ maunds of salt we move, we require three days' grazing for a bullock.

6. The Board propose to concentrate the trade of Chinna Ganjam, Kanuparti, Devarampadu, and Padarti at Chinna Ganjam, and Padarti, respectively, doing away with Kanuparti and Devarampadu, the result of which would be, supposing the trade of this District to remain in this District, that the cattle required to take away the salt now sold at three stations would have to be concentrated at one station and fed there, instead of grazed on the country, at present available.

7. Take our average sales, in the stations referred to, at two lacs of maunds per annum, have the Board considered how pasture is to be found for, say, in round numbers, two hundred and fifty thousand bullocks ? And have the Board kept in mind that this carriage and pasturage is not a question of so many bullocks a day spread over the year, but of sales to a great extent confined to certain months when the state of the country permits of the present system of transport.

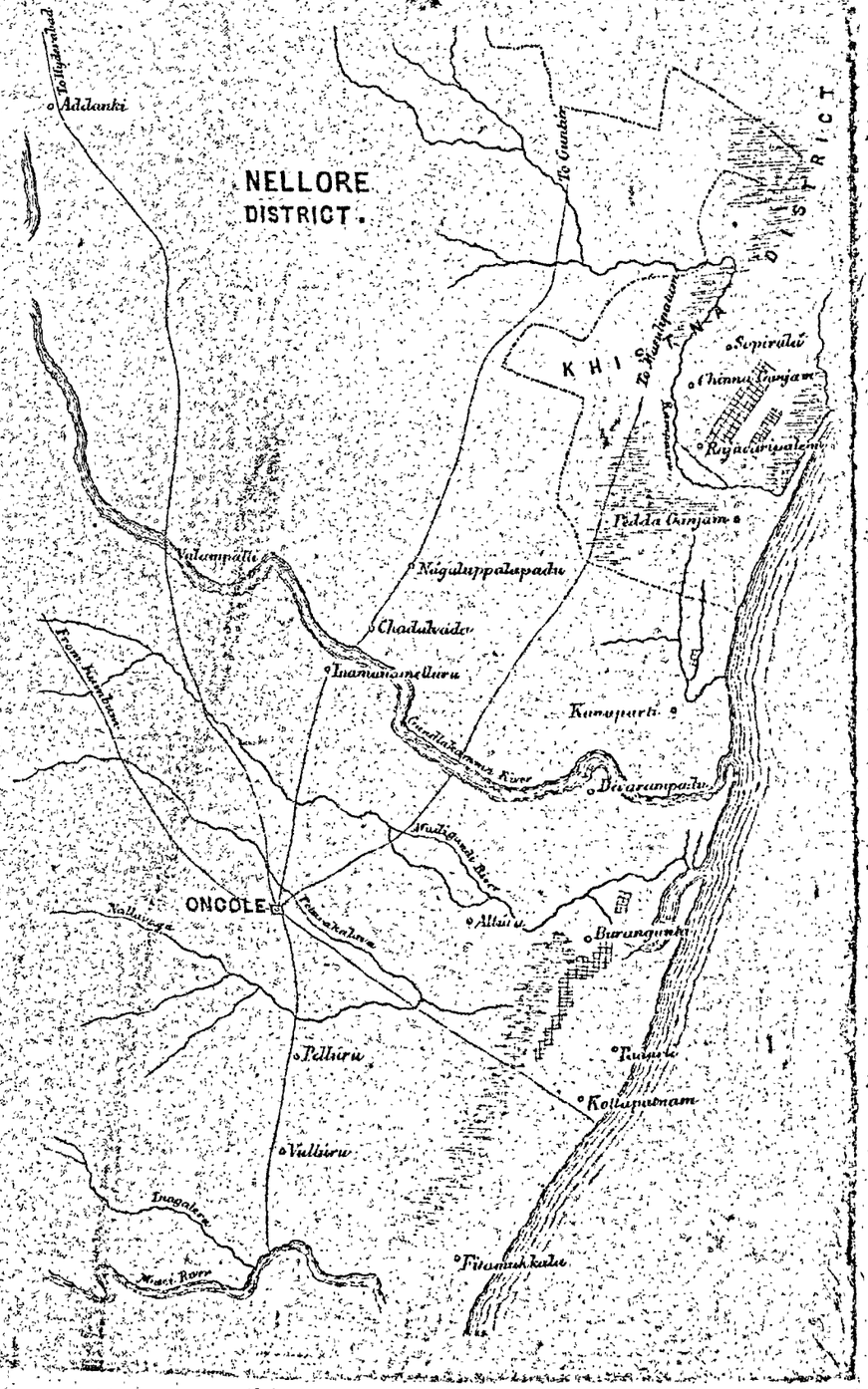
8. If it were a question of wheeled traffic, the Board's remarks as to good roads and main lines would be more applicable. When you deal with thousands of cattle, the good road is the last place you want to get to. You want to go where none have been lately before you, and you can get grass.

9. Even with our present number of stations, I find the inland traders are halting their cattle three days from the coast, and loading by detachments. It is ruinous to pay for their cattle, when pasture is scarce, at from one to two Annas a head ; and this is merely viewing the question, with reference to them and us. What is the aspect of the question as regards those who look for the supply of a necessary of life ?

10. The figures I have given are no mere idle theory. The Collector of Masulipatam proves the truth of what I assert in the figures he gives in correspondence that has proved to the Board that Kanuparti should be immediately abolished. In 1856-57 the salt trade south of the Kistna was concentrated ; the Collector shews that the same year the sales fell from four to three lacs ; the next year they were below three lacs.

11. When the carriage is pack-bullocks, pasturage is the limit of your sales, till the price of salt rises so high that the merchant can feed his cattle on purchased straw, &c., and I beg respectfully to give it as my opinion that we are not justified in reducing the number of stations for the sale of salt in the north of the District by the abolition of Kanuparti and Devarampadu.

12. I shew in the margin the position of Chinna Ganjam. It was with reference to this position, I recommended its transfer to this District. The object I have in view would be equally gained by transferring Kanuparti, Devarampadu, and Padarti to the Kistna District.



13. Whilst, as regards salt and its carriage by bullocks, it has perhaps not occurred to the Board that this question is further affected, in respect to Chinna Ganjam, by the extension of the high level channel from Bezwada. The cattle must now all approach Chinna Ganjam, with reference to the canal, or be prepared to cross it, and what is worse, the irrigation under it.

14. I have considered the question of reducing the salo stations solely with reference to a particular species of carriage. I think there are many good and sound reasons to be brought forward against this policy of concentration. The more shops you have the more you sell. The cost compared to the profit is nil. You have not only self-interest to justify the policy I advocate but justice. If we hold the monopoly, the people may claim that we put our shops near enough; we have no right to raise the price by unnecessary distance, and what it is for our own interest, and, I believe only just that we should do, is equally wise as regards command of labor in the event of combination, or in the event of any sudden call for a greatly increased supply.

15. And finally, it is perhaps a wise policy to let well alone. We have no railways to raise our revenue like Madras, and yet, with the single exception of Ganjam, there is no District where the salt revenue is so prosperous. Three lacs in Vizagapatam; three lacs in the Godavery; stationary at seven or eight in the Kistna; from three to four in South Arcot; eight lacs in Tanjore; four or five in Madura; and five or six in Tinnevelly; in Nellore the salt revenue has steadily risen from six lacs to eight lacs, eight lacs to nine lacs, nine lacs to eleven lacs, and falling, the year before last, to ten lacs! Last year we were twelve lacs. We have plenty of shops; the increasing demand for salt, increasing in connection with the improved circumstances of the country, is not checked by a want of pasturage, and I should say we had better not change this state of affairs.

From the same Officer, dated 20th October 1865, No. 248.

1. In continuation of my letter of yesterday, I beg to recommend that the salt works south of the Panamgod backwater be given back to the Madras District.

2. In describing this District, as under the proposed change retaining still eight places for the sale of salt, the Board have apparently overlooked the fact that Soonappa Goontah, one of the eight, is in the Madras District.

3. My reason for wishing that it should again be placed under the Madras District is the inconvenience of working salt in another District, which has recently been exemplified in some Police cases, and this morning in a charge for batta for which I have no funds.

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1. Resolved that the foregoing papers be submitted for the consideration and orders of his Excellency the Governor in Council.

2. The experience which the Third Member of the Board has gained in his recent Salt tours through the several Districts of the Presidency had satisfied him that there was no greater mistake than to suppose that a larger number of places of sale was necessary to keep up the Salt revenue. The increased difficulty of supervision far more than counterbalancing any possible advantage to be obtained from such a system.

3. The Board accordingly, at his suggestion, requested the Collector of Nellore to submit proposals for reducing the large number of Salt stations in his District. Mr. Dykes, in reply, submitted an incorrect list of the Salt stations of other Districts, and, on the supposition that the stations of his District were not in much greater proximity than those of other Districts, he proposed that of the fourteen stations of the District, only three* should be discontinued, in accordance with the Board's wishes, though personally he was in favor of retaining both Devarampadu and Tripili.

* Devarampadu, Tripili, and Ramapuram.

4. In their Proceedings, under date 11th July 1865, the Board pointed out to Mr. Dykes that he was misinformed as to the number of Salt stations in other Districts, and proposed, in addition to the three noted above, to discontinue those at Kanuparti, Gogalapalli, and Gangapatam, thus reducing the Salt stations of the District to eight—a number more in accordance with those which, under recent arrangements, are to be maintained in other Districts.

5. Whilst this correspondence was taking place, the Deputy Collector in charge of Salt brought to Mr. Dykes's notice certain alleged malpractices at the Chinna Ganjam pans, which induced the Collector to recommend that the charge of the pans should be transferred from the Kistna to his own District. On reference, however, to Mr. Thornhill, then Collector of the Kistna District, the Board ascertained that the Deputy Collector's statements were inaccurate and exaggerated, and, from Mr. Thornhill's representations, arrived at the conclusion that it would be decidedly advisable to discontinue the Kanuparti pans in the Nellore District—these pans being in too great proximity to the Chinna Ganjam pans.

6. Mr. Dykes's objections to any reduction in the number of places of sale in his District appear to be mainly based upon the consideration to be shewn to the purchasers in the way of providing pasture for their cattle, which can be better attained at a large number than at a limited number of stations. He also adduces, as arguments in support of his views, that a multiplicity of places of sale are likely to increase sales, and that as, under existing arrangements, the Salt revenue of the Nellore District is in a most prosperous condition, any change in these arrangements is likely to have a bad effect.

7. As an instance of the effects of enlightened administration on the Salt revenues, the Board need only point to the District of Ganjam. The number of stations have been reduced, and the manufacture concentrated, and, by consequence, improved, and the depôts being opened out by good roads, the revenue has increased from three lacs to twelve lacs. Animal power has been greatly encouraged by the use of wheel-carriage, instead of pack-bullocks, and the same course will doubtless be followed in Nellore when the Government are enabled to unite the pans with the great thoroughfares of the country by good roads.

8. In the Kistna District again, where the salt is conveyed from the pans by pack-bullocks, as it is in Nellore, it is found that the sales were not generally improved by increasing the number of stations, though Mr. Dykes draws an opposite conclusion from Mr. Thornhill's statement of sales in the southern part of the District. During the Fuslies 1264, 1265, and 1266, when three stations were open in the whole District, the average sales were about 5,30,000 Indian Maunds per annum; whereas, in the four following Fuslies, when one of these stations was closed, the sales rose to an average of 6,50,000 Indian Maunds, and in the Fuslies 1272, 1273, and 1274, when no less than four stations were open, the sales fell to less than 5,30,000 Maunds. The Board, therefore, do not attach much weight to Mr. Dykes's argument, that the want of the additional pasture at the discontinued stations will tend to diminish the sales: for the same cause must have been at work in the Kistna District, when the stations were reduced from three to two and again increased from two to four.

9. It seems to the Board, that Mr. Dykes still holds the views expressed in his letter, dated 7th March 1861, No. 39, in regard to treating the Salt Department as a "trading concern," the fallacy of which was exposed in the Board's Proceedings noted in the margin. He is in error, too, in ascribing the increase in the sales in the Nellore District, as compared with others, to the number of his Salt stations. In many of the Districts named by him, the demand is confined to the want of the inhabitants of the District; whereas the salt of Nellore is largely exported.

25th July 1861, No. 3,988.

10. In view, therefore, to the great advantages in the way of administration which are gained by a concentration of the places of manufacture and sale, the Board have no hesitation in urging upon Government the propriety of at once directing the discontinuance of the stations noted in the margin. As shewn in the annexed Statement of the Salt sales of the Nellore District, the sales at most of these places are comparatively insignificant, except perhaps at Kanuparti and Gogalapalli; but the sales at the former place will undoubtedly be transferred to Chinna Ganjam, and those of the latter to the adjoining station of Iskapilly, which is within three miles distance. At Devarampadu and Tripili the sales must be most trifling, as the sales of the Divisions in which they are situated amounted last year to only 29,000 and 22,000 Maunds, respectively.

Kanuparti.	Gangapatam.
Devarampadu.	Tripili.
Gogalapalli.	Ramapuram.

11. It must also be borne in mind, that the population along the coast and in the vicinity of the pans is usually very sparse, and but little salt is consumed in these parts. The great consumers lie at a distance, and their convenience is not so much considered by the multiplicity of sale stores, as by the facility of reaching those in existence; and it is easier to maintain the communications with eight stations than with fourteen.

12. In his last letter above recorded, Mr. Dykes recommends that the Chunambookolam, or Soonapagoontah, station be re-transferred to the Madras District, within the confines of which it is situated. The Board observe, that before its transfer to the Nellore District, the Collector of Madras recommended its abolition. As, however, Mr. Clarke was of opinion that it should be maintained, in view to the prevention of smuggling on the coast between Tada and the Ennore pans, and as it could not be conveniently looked after by the Madras Deputy Collector, it was decided to transfer it to Nellore. These reasons for the retention of this station are still in operation, and the Board therefore are averse to any change in the existing arrangements in regard to it.

Statement of the Salt sales in the several stations in the Nellore District during the Fuslies 1273 and 1274.

Stations.	Fusly 1273.			Fusly 1274.			Divisions.
	Home and Inland consumption.	Exportation.	Total.	Home and Inland consumption.	Exportation.	Total.	
	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.	
1. Kanuparti ...	1,24,903	....	1,24,903	1,70,826	....	1,70,826	Padarti.
2. Pardarti ...	2,18,023	....	2,18,023	2,88,891	....	2,88,891	
3. Pakala ...	88,697	...	88,697	89,152	...	89,152	Pakala.
4. Tammalapanta ...	15,939	...	15,939	23,184	...	23,184	
5. Iskapully ...	38,524	7,400	45,924	36,734	4,880	41,614	Iskapully.
6. Gogulapulli ...	47,720	...	47,720	54,697	...	54,697	
7. Gangapatam ...	14,012	...	14,012	17,371	....	17,371	Gangapatam.
8. Kistnapatam ...	61,293	...	61,293	44,785	...	44,785	Kistnapattam.
9. Dugarazapatam ...	26,818	...	26,818	22,089	.....	22,089	Dugarazapatam.
10. Tada	61,473	...	61,473	62,017	...	62,017	
11. Ramapuram ...	9,019	...	9,019	17,973	...	17,973	Tada.
12. Chunnambukolum..	15,638	...	15,638	11,665	....	11,665	
Total ...	7,22,059	7,400	7,29,459	8,39,384	4,880	8,44,264	

No. 448. Proceedings of the Board of Revenue, dated 5th March 1866, No. 1,499.

Read the following letter from the Collector of Nellore, to the Secretary to the Board of Revenue, dated 20th December 1865, No. 321 :—

1. I have the honor to acknowledge the receipt *yesterday* of the Board's Proceedings of the 24th ultimo, and lose no time in submitting for consideration certain grave errors that I think are observable in those Proceedings.

2. In paragraph 7, the Board allude to the happy results to be anticipated when the Government "unite the pans with the great thoroughfares of the country by good roads." But what are the "thoroughfares" of the country? Are they good roads? We send our salt to Hyderabad from Kanuparti and Devarampad; and the only thoroughfares I know there, are the tracks through the jungles by which the cattle move six to eight miles a day. It would not be much use to unite such thoroughfares with the pans by good roads.

3. In the next paragraph, the Board state, "In the Kistna District, where "the salt is conveyed from the pans by pack-bullocks, increasing the number of "stations did not generally improve the sales;" and observing that our means of carriage are alike, the Board go on to point in the Kistna District to five lacs, and six lacs, and five lacs when there came an unhappy increase in the places of sale. But surely the Board forget here *water-carriage*. I cannot speak from figures: still I think I heard of salt lost in boats in the late storm; and suggesting for consideration that *water-carriage* makes a difference, I would beg again to call the Board's attention to Mr. Thornhill's figures.* Four lacs, and three lacs, and two lacs, and one lac shew more correctly

* Board's Proceedings, dated 19th July 1865, No. 4,163.

I think, what are likely to be the results when the means of carriage are the same, viz., pack-bullocks.

4. I enclose a Statement shewing the annual sales of salt at each of the stations in the District as called for by Mr. Clarke; and from this Statement the Board will see that a very grave error has been committed in the tenth paragraph of these Proceedings in assuming that the sales of salt at Devarampad must be most trifling. There in fact appears to have been some mistake of names, for the Board observe that the total sales of the Division in which Devarampad is situated were only 29,000 maunds, whereas in reality the average sales of Devarampad were 66,000 maunds.

5. I have only calculated the averages for five years, as the sixth year was the introduction of Deputy Collectors, and wholesome supervision.

6. And viewing the question with reference to supervision; I would suggest for consideration what should be the effect of Deputy Collectors in this respect; an increased means of supervision and consequent power of increasing the number of our places of sale? Or, are we so little the gainers by the measure, that we must decrease the number of our places of sale? To meet the difficulties of supervision referred to in paragraph 2 of these Proceedings.

Names of Talooks.	Area.	Population as per census.	Average population per square mile.
Coast Talooks.	Sq. miles.	Number.	Number.
Ongole	835	1,52,854	181
Kandukuru	731	1,08,451	148
Kavali	598	50,744	85
Nellore	640	1,37,005	214
Guduru, (including Sriharikota) ...	913	90,140	99
Inland Talooks.			
Kanigiri	990	97,316	97
Udayagiri	862	75,725	88
Atmakuru	500	70,438	141
Rapuru	644	41,880	65

7. In paragraph 11 the Board refer to the sparse population along the coast, and the fact that the great consumers lie at a distance. The converse is the case as regards the home market; and I give in the margin figures shewing that the population in our Coast Talooks rises to 214 the square mile, and in the Inland Talooks is no where 100, save in Atmakuru where the comparison is affected by irrigation.

8. Here again, it is my duty to bring to the Board's notice a very important point wholly lost sight of in these Proceedings. I have already shewn, as regards the distant markets, what is the only facility possible at present in reaching the stores. If we make Padarti the concentrated station proposed, we select the very worst place in the District for the measure. The cultivation comes down to the stores; and for from twenty to thirty miles westward, there is the finest and richest sheet of cultivation I know of any where to drive cattle through!

9. I have no wish to press hard on the Deputy Collectors in charge of the salt. I am willing to do anything in my power to meet their convenience and increase their powers of supervision without overtaxing their strength. But surely the services of a Special Officer of the grade of a Deputy Collector, given specially to the Salt Department, should be able to meet the requirements that existed previous to

his appointment. I am willing to attend to his convenience, but the people, I would respectfully submit, should be considered also.

10. And feeling sure that this view of the case would have the Board's cordial approval, I do myself the honor to submit a Statement I have had drawn up, shewing what would be the effects on the people of the proposed concentration.

11. I regret much the delay there has been in furnishing the annual sales, which I have had by me for some time, and in submitting this Statement shewing roughly the increased cost of carriage by concentration; I have, however, been so closely engaged with settlement work, that I have never had time before to-day to take the subject up; and for the same reason I must I regret, in apologizing for the delay, send the Statements on without looking into them, and checking the results as closely as I could wish. They will, however, give roughly an idea of our operations, and with this explanation I submit them.

12. The home market of Gangapatnam is put down at twenty-seven villages. The average distance of carriage at present is six miles. To concentrate sales, we increase this distance to sixteen miles,* we raise the cost of carriage 166 per cent.; and our establishment is put down as costing us thirty-one per cent. on the salt sold. At Gogulapalli, to meet the convenience of the Deputy Collector, we raise the cost of carriage on fifty villages sixty-two per cent., our establishment costing us one per cent. At Tupili, it is fifty-one and one per cent. At Kanuparti, it is fifty-seven and ten per cent. Surely it would be better to call on the Deputy Collectors to exert themselves, rather than meet difficulties of supervision by reducing the number of places to be supervised.

* Across delta irrigation.

13. And in conclusion, and in pursuing the theme of supervision and Deputy Collectors, I shall, I trust, not be considered to be taking a selfish view of the case, if I request the Board to re-consider the decision arrived at in the last paragraph of the Proceedings under acknowledgment. The Deputy Collector of Madras has water-carriage, and a night puts him at Sunambukolum. I, or my Deputy Collector, have a long land journey of eighty or ninety miles to get to the same place. Nellore is a long District, Madras is compact. Can Nellore, with propriety, be called on to prevent smuggling in Madras? To stop smuggling we have been called on to extend our operations to *Pulicat*. I cannot attend to this and my other duties. It is equally difficult for the Deputy Collector of this District; and, finally, I do not lose sight of the fact, and would beg the Board to note the same, that this extension of our duties opens out a *thoroughfare* to Madras, the facilities of which are undeniable; and I do not think it right to increase what is well known to be a temptation, however highly I may esteem those tempted.

P. S.—As the question has been apparently some time before Government, I propose to do myself the honor to forward direct a copy of this letter, to save time.

(Signed) J. W. B. DYKES, *Collector.*

Statement showing how the people will be affected should the present places of sale be closed.

Name of stations proposed to be abolished.	Total number of villages usually supplied from each store and forming the home market thereof.	Average distance of the villages, as per column 2, from the store.	The average cost of carriage per garce for that distance.	Total average cost on average quantity of salt sold in the six years ending 1274 Fusly for the villages entered in column 2.	Average distance from villages as per column 2 to the place of sale to be substituted.	Cost of carriage at the same rate for the same distance.	Total average cost of carriage thus supposing the demand was maintained.	The additional cost thus thrown on the consumer per garce and total.	Per-centage of this additional cost.	The per-centage of the cost of the establishment to the salt sold.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
Gangapatnam.	27	6 miles.	6 Rupees at 10 Rupees a garce per ten miles.	On 5,031 maunds. Rs. A. P. 254 0 0	16 miles.	Rs. A. P. 16 0 0 At 10 Rupees a garce per ten miles.	Rs. A. P. 677 7 5	Per garce 10 Rupees, or Rupees 423-7-5 on the whole.	166·5	31·0	The average sales calculated in column 5 is for two years, the previous Fuslies having been sold.
Gogulapalli ..	50	8 miles.	8 Rupees at 10 Rupees, a garce.	Rs. A. P. 29 8 0	13 miles.	13 Rupees.	47 15 0	5 Rupees per garce, or Rupees 18-7-0 on the whole.	62·7	1·0	Average of Fuslies 1273 and 1274, previous accounts destroyed.
Tupili	25	4 miles.	4 Rupees at 10 Rupees per garce per ten miles.	258 maunds at 4 Rupees a garce. Rs. A. P. 8 8 0	6 miles.	6 Rupees at 10 Rupees per garce per ten miles.	12 14 0	2 Rupees per garce, or Rs. 4-6-0 on the whole.	51·5	1·5	Average of Fuslies 1269 and 1270. No retail sales at this station since.
Kanuparti ..	22	7 miles.	7 Rupees at 10 Rupees a garce per ten miles.	7,761 maunds at 7 Rupees per garce is 454 Rupees.	11 miles.	11 Rupees at 10 Rupees a garce per ten miles.	At 11 Rupees a garce, 713 Rupees.	4 Rupees per garce, or 539 Rupees on the whole.	57·0	10·4	The average of Fuslies 1270 to 1274. The previous accounts have been destroyed.

Note.—In column 11 the charges for Police Watchmen either on the treasury or on the store-yards have not been included.

(Signed) J. W. B. DYKES,
Collector.

NELLORE,
20th December 1865

Statement showing the Salt sales of the different Kotaurs in the District of Nellore, from Fuslies 1269 to 1274.

No.	Names of Kotaurs.	Fusly 1269. Salt.	Fusly 1269. Value.	Fusly 1270. Salt.	Fusly 1270. Value.	Fusly 1271. Salt.	Fusly 1271. Value.
		M. S. C.	Rs. A. P.	M. S. C.	Rs. A. P.	M. S. C.	Rs. A. P.
1	Kanuparti	43,102 4 10	48,095 12 3	1,37,330 14 12	1,48,913 6 3	1,17,907 25 9	1,70,021 7 5
2	Devarampadu	32,679 12 12	36,190 9 3	58,070 14 14	66,662 12 1	38,288 30 10	56,173 2 4
3	Padarti	63,489 7 15	69,132 10 11	1,02,637 14 2	1,16,851 5 0	79,342 36 7	1,17,484 5 10
4	Alluru	19,480 18 11	21,915 8 8	21,128 30 13	23,769 14 0	32,398 0 5	48,417 0 2
5	Pakala	60,327 33 3	67,229 8 9	47,257 36 15	55,362 3 7	33,802 14 1	45,056 0 4
6	Binginipalli	23,704 9 2	26,413 8 11	53,814 36 6	62,114 14 9	40,981 33 11	55,475 6 4
7	Tummalapenta	11,245 18 12	12,448 10 7	12,141 31 11	14,229 4 10	11,674 21 3	17,511 12 8
8	Juvvaladinne	13,527 6 11	15,043 12 1	16,269 36 2	19,366 7 1	9,050 26 5	13,575 15 11
9	Iskapalli	1,41,475 33 12	55,947 12 8	1,60,029 21 1	68,749 12 11	1,23,647 14 3	45,746 0 6
10	Vareni	37,037 0 0	5,555 8 10	57,411 0 0	8,611 10 5	4,700 0 0	705 0 0
11	Gogulapalli	79,025 7 1	61,834 2 1	52,324 32 8	60,288 12 6	64,009 9 12	95,743 14 0
12	Gangapatnam	22,741 16 5	25,342 10 9	14,661 20 3	17,299 6 10	11,110 6 15	16,665 3 11
13	Kristnapatnam	65,604 33 9	48,734 4 3	67,762 35 5	61,562 14 5	66,894 20 14	99,711 12 6
14	Kottapatnam	7,547 10 5	8,429 11 8	.....	.....	.....	.....
15	Tupili	9,438 15 9	10,410 1 11	2,338 31 11	2,631 3 7	.....	.....
16	Dugarazupatnam	12,131 34 15	13,565 3 7	6,200 26 5	6,975 11 10	9,098 30 13	13,648 2 4
17	Mallam	3,092 21 14	3,191 9 6	22,706 35 7	27,650 15 7	10,608 27 1	15,913 0 0
18	Velukadu	8,699 17 3	9,703 14 11	6,884 8 2	8,095 11 2	11,062 34 2	16,504 10 1
19	Tada	54,321 30 8	60,060 14 2	65,030 14 6	77,153 14 2	34,669 20 8	51,824 4 6
20	Pudi	8,669 28 5	9,753 6 4	5,328 4 7	5,926 9 11	16,034 5 11	23,961 3 10
21	Vanamoga	.....	.....	.....	.....	.....	.....
22	Ramapuram	6,366 9 1	7,028 7 7	8,094 13 9	9,806 0 6	16,376 1 7	24,564 1 1
23	Sunnapugunta	.....	.....	.....	.....	1,443 18 12	2,165 3 0
24	Obasamudrum	.....	.....	.....	.....	927 0 0	1,390 8 0
25	Pungolam	.....	.....	.....	.....	.....	.....
26	Uppunelvoyal	.....	.....	.....	.....	.....	.....
	Total ...	7,23,707 10 3	6,16,027 13 8	9,18,324 21 11	8,62,022 15 5	7,34,028 18 5	9,32,258 2 9

Statement showing the Salt sales of the different Kotaurs, &c.—*(Concluded.)*

No.	Names of Kotaurs.	Fusly 1272. Salt.	Fusly 1272. Value.	Fusly 1273. Salt.	Fusly 1273. Value.	Fusly 1274. Salt.	Fusly 1274. Value.	Average of the five years from Fusly 1270 to Fusly 1274.
		M. S. C.	Rs. A. P.	M. S. C.	Rs. A. P.	M. S. C.	Rs. A. P.	M. S. C.
1	Kanuparti	1,70,413 34 8	2,44,460 12 8	1,24,903 37 11	1,79,435 14 7	1,70,826 0 0	2,45,439 0 0	1,44,276 14 6
2	Devarampadu	62,262 29 3	90,244 1 7	99,065 14 3	1,42,478 0 6	76,900 0 0	1,09,860 0 0	66,917 17 10
3	Padarti	1,40,799 24 15	2,01,089 7 0	1,18,957 33 3	1,73,036 11 11	2,11,991 0 0	3,06,556 8 0	1,30,745 29 2
4	Alluru	34,992 29 7	52,129 1 8	.....	.....	.....	.....	17,703 36 2
5	Pakala	52,007 10 7	70,414 14 3	35,724 23 5	53,316 14 1	27,865 0 0	41,797 8 0	39,331 16 15
6	Binginipalli	46,598 30 15	68,818 2 10	52,972 27 15	78,559 1 0	61,287 0 0	89,950 8 0	51,131 1 13
7	Tummalapenta	15,554 28 8	23,242 1 3	15,939 38 8	23,819 15 2	23,184 0 0	34,326 0 0	15,698 39 15
8	Juvvaladinne	14,893 12 1	22,339 15 2	11,601 34 11	17,402 12 11	811 0 0	1,216 8 0	10,525 13 13
9	Iskapalli	35,580 0 2	52,560 0 2	34,323 0 13	40,594 8 7	39,399 0 0	51,520 8 0	78,595 31 4
10	Vareni	.....	.....	.....	.....	1,404 0 0	2,106 0 0	12,703 0 0
11	Gogulapalli	46,714 9 13	69,801 5 11	47,720 0 12	69,960 0 6	54,697 0 0	80,425 8 0	53,093 2 9
12	Gangapatnam	10,940 14 13	16,410 8 6	14,011 0 0	21,016 8 0	17,371 0 0	26,056 8 0	13,618 32 6
13	Kistnapatnam	78,261 19 13	1,15,952 3 11	61,293 0 0	90,859 8 0	44,785 0 0	66,547 8 0	63,799 15 3
14	Kottapatnam	.....	.....	.....	.....	.....	.....	.....
15	Tupili	.....	.....	2,400 0 0	3,420 0 0	.....	.....	947 30 15
16	Dugarazupatnam	5,143 34 12	7,715 12 11	11,850 0 0	17,775 0 0	16,646 0 0	24,969 0 0	9,787 34 6
17	Mallam	15,579 24 12	23,369 7 0	12,568 0 0	18,852 0 0	5,443 0 0	8,164 8 0	13,381 9 7
18	Velukadu	11,023 23 9	16,535 5 11	4,479 0 0	6,718 8 0	8,582 0 0	12,873 0 0	8,406 13 3
19	Tada	36,847 14 4	55,181 0 10	45,117 0 0	67,675 8 0	40,019 0 0	59,398 8 0	44,516 25 13
20	Pudi	5,174 6 0	7,581 3 6	9,060 0 0	13,050 0 0	12,687 0 0	19,030 8 0	9,656 27 4
21	Vanamoga	1,616 24 2	2,424 14 6	2,817 0 0	4,225 8 0	729 0 0	1,093 8 0	1,032 20 13
22	Ramapuram	16,878 27 2	25,318 0 4	9,019 0 0	13,528 8 0	17,973 0 0	26,959 8 0	13,668 8 7
23	Sunnapugunta	2,595 11 2	3,892 14 6	5,309 0 0	7,963 8 0	.....	.....	1,869 21 15
24	Obasamudrum	10,599 24 5	16,259 6 6	1,594 4 8	2,391 2 8	.....	.....	2,684 5 12
25	Pungolam	.....	.....	8,705 0 0	13,057 8 0	4,075 0 0	6,112 8 0	2,556 0 0
26	Uppunelvoyal	.....	.....	.....	.....	7,540 0 0	11,310 0 0	1,508 0 0
	Total ...	8,14,777 34 9	11,88,740 12 11	7,29,431 15 9	10,59,137 1 11	8,44,214 0 0	12,25,713 0 0	8,08,155 9 13

NELLORE, 20*th December* 1865.

(Signed) J. W. B. DYKES, *Collector.*

1. Submitted to Government in continuation of the Board's Proceedings quoted by the Collector, and with reference to Government Order, dated 8th January 1866, No. 51.

2. The Statement of salt sales submitted by Mr. Dykes, contains the names of several Kottars which should have been abolished long ago, under the Orders of Government, dated 1st November 1861, No. 2,102. It must be presumed that the sales at these places are so trifling that the salt cannot be got rid of, and this must necessarily be the case where a number of petty shops are kept up.

	Garce.
* Tupili	7
Dugarazpatnam	81
Velukadu	70
Pudi	80
Vanamoga	8
Sunnapugunta	15
Obasamudram	22
Pungolam	21
Uppunelvoy	12
† Vareni	105
Gangapatnam	113
Mallam	111
Ramapuram	113

3. At nine* out of the twenty-six stations named the annual sales average less than 100 garce, (at two the sales being seven and eight garce,) and at four† others they exceed 100 garce by very little. There can hardly be a question that Government are not justified in keeping up a place to make and sell eight garce of salt. Neither is it to be disputed that the increased number of stations adds most materially to the facilities of smuggling and illicit traffic.

4. The Board think it incontrovertible that no Deputy Collector can exercise anything like an efficient superintendence over so many stations scattered along a distance of 120 miles, especially when long detours have to be made in travelling from one to another. As a case in point, the distance from Krisnapatnam to Gangapatnam is only eighteen miles, but the Deputy Collector must travel forty miles to go from the one station to the other. The time thus consumed is an important consideration.

5. Again, so long as Government keep up even fourteen stations in Nellore, it will be impossible that the necessary material improvements can be made to render them accessible and open to the people using them. The fewer stations there are the greater the probability that the roads required to connect the coast with the inland tracks will be made and kept in good order. It is in this way that Ganjam has been opened: there is the great line which connects the stations along the coast; then there are the approaches from this line to each depôt; and, finally, there are the lines which connect the sea coast road with populous parts of the District, and with large marts out of the District.

6. The Collector dwells at some length upon the hardships which are inflicted on the people by concentration, and he submits a Statement illustrating the position which he has taken up. The Board propose to examine this Statement somewhat in detail.

7. Four villages are included in it. In regard to the first, Gangapatnam, it is stated that twenty-seven villages, at an average distance of six miles, purchase salt at its stores, the closing of which would entail an additional journey of ten miles to the people wanting salt, and an increased expense of 423 Rupees per annum

in the purchase of it. In other words, each village would have to pay, on an average, an additional tax of Rupees 15 on its salt.

8. In the next village, Gogulapalli, the additional taxation is absurdly small. Fifty villages within a radius of eight miles purchase three garce of salt a year, for which they pay 29½ Rupees, being a little more than nine Annas and five Pice a year for each village. Should this depôt be closed, the distance to be travelled would be thirteen miles, and each village would have to pay at the rate of six Annas a year more than they now do.

9. In the next station, Tupili, twenty-five villages in a radius of four miles purchase 8½ Rupees worth of salt, or at the rate of less than six Annas a year. If this store was given up, these twenty-five villages would, on an average, have to travel six miles instead of four, and their salt would cost them three Annas per annum more than they used to pay.

10. Around Kanuparti only twenty-two villages in a radius of seven miles purchase salt at a cost of Rupees 454, *i. e.*, at the rate of twenty Rupees per village. If this store was closed, they would have to travel eleven miles instead of four, and their salt would cost them thirty-two Rupees, or twelve Rupees a year additional for each village.

11. But in his calculations the Collector has allowed nothing for the good roads which, it is hoped, will soon span the swamps intervening between the villages and the salt depôts, and towards the formation of which the proposed concentration will aid. A cart will carry one-third more, if not twice as much, on a good metalled road as it would through a heavy sandy tract. In this way what would formerly have been a load for ten or twelve pack-bullocks through sand, swamps, and rivers, will hereafter be carried at a reduction of one-third or one-half the expense entered in column 8, and when this additional charge comes to be divided among the consumers the increase will be a small fraction hardly appreciable among the wealthy and flourishing cultivators. Indeed, it is not improbable that in many cases the Ryots would be gainers rather than losers by the change.

12. In paragraph 11 of the Proceedings remarked upon by the Collector, the Board observed that the population along the coast, and in the vicinity of the pans, is usually very sparse. Mr. Dykes objects to this remark, and he gives in the margin of paragraph 7 of his letter figures to shew that the population in the Coast Talooks rises to 214 the square mile, and in the Inland Talooks is no where 100. The Board, however, referred not to Coast Talooks or Inland Talooks, but to the belts bordering the coast in which the pans are situated, and the Collector's Statement just analyzed bears out the Board's assertion.

13. Twenty-seven villages on the coast, in an average radius of six miles, buy salt at the Gangapatnam station. In column 5 of the Statement it is stated that the average annual sales to these twenty-seven villages amounted to Indian Maunds 5,081, or forty-two garce a year, being only about 188 Indian Maunds for each village, or 15 Indian Maunds a month.

14. In the next store proposed to be abolished, fifty villages in a circuit of eight miles buy in a year about three garce of salt, or seven Indian Maunds each a

year, fully bearing out the Board's statement that these villages must be very sparsely inhabited. The only alternative is that they get their salt elsewhere than at the Government store so near them.

15 The same holds good in reference to Tupili. This store supplies twenty-five villages in an average radius of four miles with 258 Indian Maunds, or two garce of salt a year, being at the rate of ten Indian Maunds for each village.

16. Kanuparti is apparently an exception. Here twenty-two villages, in a radius of seven miles, take 7,781 Indian Maunds of salt, or nearly three garce a-piece per annum. If this salt is purchased for consumption the villages must be large, but if they trade in the article this would materially affect the result.

17. But, while considering the alleged hardship to which these villages are to be exposed by the proposed alteration, it must be borne in mind that the great bulk of purchasers at these depôts far exceed in number the neighbouring population, and to these the change can make no appreciable difference. At Gangapatnam, the average annual sales for the two last Fuslies amount to 31,382 Indian Maunds, or twenty-eight times more than the sales to the adjacent twenty-seven villages: while fifty villages in the vicinity of Gogulapalli purchased 360 Indian Maunds, one hundred and forty times that quantity, or 51,208 Indian Maunds, was sold to distant villages. At Tupili no retail sales have taken place for five years. In 1859 and 1860, while on an average 7,988 Indian Maunds were annually sold to distant villages, only 258 Indian Maunds were purchased by those adjacent; and while twenty-two villages close to Kanuparti bought 7,781 Indian Maunds, 1,44,275 were annually sold at the store.

18. The Board's remark in paragraph 7 of their Proceedings, dated 24th November last, to which Mr. Dykes takes objection in the second paragraph of his present communication, referred to the main lines, such as the roads connecting Ongole with Hyderabad, Guntoor, &c., and not to jungle tracks, as supposed by the Collector. When such thoroughfares are in good order, and connected with the salt stations by good roads, the cattle paths now used will be no longer required.

19. In regard to the third paragraph of the Collector's letter, the Board do not understand what water-carriage has to do with the argument. In their former Proceedings the Board pointed out, that in comparing the sales of a series of years with those of another series, Mr. Dykes' calculations were incorrect. The existence of water-carriage affects the Collector's calculations as much as the Board's.

20. The allusion to Devarampadu at the conclusion of paragraph 10 of their former Proceedings was, the Board observe, a mistake.

21. Mr. Dykes in paragraph 8 of his letter sees difficulties in the way of making Padarti the only salt station for the northern part of the District, because of the sheet of cultivation which extends for so many miles to the westward. If this difficulty cannot be got over by a road connecting Padarti with Ongole, though it must be observed that the sales do not shew that Padarti is so very inaccessible, then the Board would have no objection to the selection of some other place, Devarampadu for instance; but they would wish to avoid having two places of sale so near as to gender strifes and jealousies such as have been so rife in the cases of Chinna Ganjam and Kanuparti.

22. The Collector thinks that an Officer of the grade of Deputy Collector, when specially appointed to the Salt Department, should be able to meet the requirements which existed previous to his appointment. Mr. Dykes, however, forgets that before the appointment of Deputy Collectors, there was so little supervision, as, in point of fact, to amount to none at all. Past experience has shewn that a Collector did not attend to this duty, simply because he could not. In consequence of this inability, Deputy Collectors were appointed. If former non-supervision indicated that there is a limit to human power, the wisest course now is to make the best use possible of the supervising staff, and not over-tax them so as to break down good men, or give an excuse for neglect to bad ones.

23. The arrangement alluded to in the last paragraph of the letter under review, whereby Chunambukolam was placed under the Salt Deputy of Nellore, was not made from any consideration for the Deputy Collector of Madras, but because the Superintendent at Tada in the Nellore District has better opportunities of check than the distant officials in Madras.

24. The Board find that the delay in the despatch to the Collector of their Proceedings of the 24th November 1865, arose from the time the paper remained in the Press waiting for the sketch appended to the Collector's letter, which was in the first instance sent up to Government in original.

No. 449. ORDER THEREON, 25th May 1866, No. 1,242.

Separate Revenue, No. 23.
Salt.

1. These papers relate to a proposed reduction in the number of Salt stations in the Nellore District, regarding which a difference of opinion exists between the Collector and the Board of Revenue.

Devarampadu.	Kanuparty.
Tupily.	Gogalapally.
Ramapuram.	Gungapatam.

2. The Board in their Proceedings of the 24th November last, suggested the abolition of the six stations noted in the margin.

3. The Collector had previously assented to the abolition of the first three in deference to the Board's wishes, though his own opinion inclined to the retention of the first two. On learning that the Board proposed to abolish the other three also, he has addressed both the Board and Government, strongly deprecating such a measure.

4. There can be no doubt that expense, difficulty of supervision, and facilities for smuggling are the necessary consequences of keeping up too many stations; on the other hand, the retention of too few involves loss of revenue, inconvenience to the people, and temptation to illicit practices.

5. The Board, in the present correspondence, give the number of stations as fourteen, the abstract appended to their Proceedings shews only twelve, while the Collector's list contains twenty-six. The latter, as the Board remark, comprises several ordered to be abolished some years ago, the appearance of which in the list is probably owing to the stock on hand not having been sold off yet. This point

should be cleared up, and effectual measures adopted for selling off the remaining salt as soon as possible.

6. Referring to the Collector's list, which, as above remarked, contains several pans ordered to be abolished, it appears that the salt sales of the Nellore District have during the last five years averaged Indian Maunds 808,155 yearly.

	In. Mds.
Kanuparty	... 144,276
Devarampadu	... 66,917
Padarty...	... 130,745
Pakala	... 39,331
Binginipally	... 51,131
Iskapally	... 78,595
Gogalapally	... 53,093
Kistnapatam	... 63,799
Tada	... 44,516
	672,403
At the other seventeen stations	... 135,752
Total...	808,155

* Sales, In. Mds. 144,276.
† Do. ,, 66,917.
‡ Do. ,, 53,093.

7. The bulk of this quantity was sold at the nine stations marginally noted. The majority of the petty stations are south of Nellore, and the sales at these will be greatly affected by the extension of the North-West Railway.

8. Of the nine chief stations the Board propose to abolish three, viz., Kanuparty,* Devarampadu,† and Gogalapally.‡

9. The first is, as the Board remark, close to Chinna Ganjam, but on the other hand the sales are very large, (Indian Maunds 144,276 = Rupees 2,16,404 at the present price,) in fact not very much short of those of Chinna Ganjam, which average Indian Maunds 196,756. No doubt also, as the Board observe, there has been much rivalry always between the Officers of these stations, and very probably forbidden inducements may be held out to attract custom to one or the other.

10. But neither such rivalry, if indeed it leads to improper practices, which after all is only asserted, nor the short distance between the stations, is sufficient reason for abolishing a depôt to which traders so largely resort. The cause of this preference needs to be carefully ascertained, before such a step is adopted. The excessive storage at Chinna Ganjam in Fusly 1269 would account for the increase at Kanuparty in some of the succeeding years, but that excess must have been sold off before Fusly 1274, when the sales at Kanuparty were Indian Maunds 170,826. It seems most likely that the reasons assigned by the Collector are correct, viz., greater abundance of forage for cattle and less delay in getting salt. These are important considerations, and need further investigation.

11. The Government are not prepared at present to abolish any of the nine stations noted in the margin of paragraph 7.

12. The example of Ganjam cannot be followed in Nellore; the former fortunately possesses excellent roads and a few salt stations suffice, but the number of the latter in Nellore cannot be reduced, while the roads have yet to be made. Nor does the retention of a number of stations necessarily involve indefinite delay in the construction of roads, for the funds available for this purpose can easily be devoted to the roads leading to those stations, which from their situation, &c., are tolerably certain of being always retained. When the roads are made it can be considered whether the other stations can be abolished; at present the Board's recommendation is premature.

13. Retaining the nine chief stations above referred to for the present, there is no objection to the abolition of those in the margin, and of such of the remainder as are either in close proximity to each other or little resorted to, care being taken not to have the stations too far apart. The necessities of the State compel the Government to levy a heavy tax on salt, and it is but just to the people that their convenience should be consulted as far as practicable, and that difficulty in procuring such a necessary of life be not added to the burden of taxation, merely for administrative reasons.

Tupily.
Ramapuram.
Gungapatam.

(True Extract.)

(Signed) J. D. SIM
Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

Proceedings of the Madras Government & Board of Revenue.

Rec'd 24th Nov. 1865. Dis. 24th Nov. 1865. No. 1174.

Proceedings of the Board of Revenue, dated 24th November 1865. No. 1199.

Read the following Proceedings.

Ordered that the Secretary to the Board do address the Collector of Nellore as follows:

Sir,

I am directed to acknowledge the receipt of your letter dated 24th ultimo, No. 1242, submitting certain arrangements regarding the reduction in the number of Salt Stations in the Nellore District.

2. In reply I am to request that you will furnish the Board with a sketch showing the position of the Nellore District, and the adjoining districts, and also a sketch of the Nellore Salt Stations, with the distances between each, and the distance of each from the Nellore Salt Depot.

3. I am also to request that you will furnish the Board with a statement showing the quantity of salt issued from each Station during the last five years, the number of Salt Chokeys in each Station, and the number of Peons employed in each Chokey.

4. I am also to request that you will furnish the Board with a statement showing the quantity of salt issued from each Station during the last five years, the number of Salt Chokeys in each Station, and the number of Peons employed in each Chokey.

I have the honor to be, Sir, Your most obedient Servant,

(Signed) W. Oakes

Secretary to Government.

To the Collector of Nellore.

Pro 22nd December 1860 No. 379-380
- 1st November 1861 - 32-33
- 8th January 1866 - 198-155

No. 1147

Rec'd 1865. Oct. 4th
Pro. of Govt. Dom. No. 3392.

Proceedings of the Board of Revenue

Dated 24th
Desp'd 24
Rec'd 24th
C. C. Fwd. Rec'd
} Nov. 1865

Further Pro: 8th January 1866 No. 51.
Board's Pro: 5th March 1866 No. 738. to Pro:

Submitting certain arrangements regarding the reduction in the number of Salt Stations in the Nellore District.

Sd. No. 1242 - 25 May

Rec. 16 Oct.

Cancelled J.P.

Requesting a Statement showing the position & distance of the depots & the Stations & approaches & Plan

The Salt Chokey at the Pellore pass for the Local Commissariat is probably fixed at now but the Railway is open & Commissariat Salt will be sent for Bullock carriage for the Local Salt for which purpose the Pellore Salt Depot will be retained

Copy of Plan

Copy of Plan

the retention of the
first two the leading
that at the Wd Nichols
Bostwick & the Others
Others also, he has
addressed both the
Wd Lyon strongly de-
precating such a
measure.

There can be no
doubt that experience,
difficulty of intercom-
-mission and facilities
for travelling are
the necessary conse-
-quences of keeping
up too many stations
on the other hand
the retention of too few
involves loss of re-
-venue - inconven-
-ience & the people
and temptations to
elicit fair estimates -

The Bd in the present
correspondence fine
the number of stations
as 14 - the abstract
appended to their re-
cords shows only 12 -
while the Collrs list
contains 26 - The
latter, as the Wd re-
mark, comprises
several ordered to
be established some
years ago - the ap-
pearance of what
is in the list is partly
owing to the stock on
hand not having
been sold off - This
point should
be cleared up &
effectual measures
adopted for selling
off the remaining
salt as soon as
possible -

Referring to the Collectors list - which as above mentioned, the abstract sheet appears that the Salt sales of the Kellem have during the last 5 years averaged S. M. 808,155 yearly.

The bulk of the quantity are sold at the 9 stations marginally noted. The majority of the petty stations are South of Kellem & the sales at these will be greatly affected by the Eastern Extension of the N. W. Railway.

Of the nine chief stations the 1st per-

	S. M.
+ Kaumpar ty	144276
+ Devarampaha	66,917
Padaty	130,745
Pakala	39,331
Bingaripelly	51,131
Is Kahally	78,595
+ Jogalapally	53,093
Kistnapatam	63,799
Jada	44516
	672,403
At the Mr-17 Stations --	135,752
Total	808,155

+ Sales
+ 144276
⊙ 66917
∔ 53,093

∔ 6 - stables in three lots
+ Kaumpar ty - de-
⊙ Devarampaha & Jogila-
- pally -

The first is, as the 1st Remark. close to Chinnajanjam - but on the other hand the sales are very large - (S. M. 144276 = Rs. 216,404) at the present price -) in fact not very much short of those of Chinnajanjam and average S. M. 196,756. Its distance, as the 1st stated, there has been much rivalry always between the Officers of these Stations and very fair hitherto hidden influence -

Tuesday
Ramakaruppa
Jungapatam

fanjam cannot
be followed in
Nellore - the former
fortunately possesses
excellent roads. In
fourth salt stations
in Office - Both the
Ministers of the latter
& in Nellore cannot
be reduced, while the
roads have yet to
be made - How does
the retention of a
Minister of Stations
necessarily involve
indefinite delay in
the construction of
roads - for the funds
available for the
purpose can - Easily
be diverted to the
roads leading to those
stations which from
their situation are
totally certain of
being always retained.
When the roads are made
it can be considered whether the
other stations can
be abolished - at
present the Board recommend nature is
premature -
Retaining the
8 chief stations
above referred to,
for the present
there is no objection
to the abolition of
those in the margin & of
such of the remainder
as are either in
close proximity
to each other or
to which resorted to,
owing to them
not to have the
stations too far
apart - The re-

cc[illegible] of the State
Civil[illegible] Unfit to
levy a heavy tax
on Malt, Ordered it
to be put to the
public that their
Convenience should
be consulted as far
as practicable and
that difficulty
in procuring Malt
a necessary of
life be not added
to the burden of
taxation, merely
for administrative
Reasons.

J. [illegible]

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16 Copies Letter Pr. of Revd Dec[illegible] 25th May

Revenue 1866 Dr/ Ltr
Pro of Govt for May

No 1242

Pro of the Madras
Government Dy
25th May 1866.

Pro Board of Revenue
Dy 19 July 66 Cir No. 2192

Passing orders re-
garding the abolition of
certain Salt stations in
Nellore.—

No 1147 @ 1149.