M.R.O. 14—5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 3244 Press ~~Mis.~~

658.659

Dated 27 — 11 — 1866.

Not to be folded or roughly handled

No. 658. Read the following Proceedings of the Board of Revenue, dated 22nd October 1866, No. 7,601.

1. Resolved that the Budget Estimate of Revenues and Receipts for 1867-68, from 1st April 1867 to 31st March 1868, be laid before Government with the following remarks.

2. The following abstract exhibits in one view the estimates for 1867-68, as compared with the estimates for the current year and the actuals of 1865-66:—

Items.	Actuals of 1865-66.	Estimates 1866-67.	Estimates 1867-68.
	Rs.	Rs.	Rs.
Land Revenue	4,09,16,917	4,22,00,000	4,17,34,000
Abkarry	41,22,806	44,00,000	46,00,000
Sea Customs	19,15,225	19,65,500	19,65,500
Land Customs	1,31,466	1,25,500	1,25,000
Stamps	101,12,488	121,50,000	122,00,000
Other Sources	30,63,131	29,00,000	31,00,000
Total ...	623,15,033	641,70,000	657,50,000

3. The actuals for 1865-66 entered in the Collectors' Budgets, generally correspond with those entered in the Progress Reports for April 1866; but in a few districts variations occurred, and in the absence of any satisfactory explanations, the amounts entered in the April Statements have been adopted in the estimate now submitted. The variations in question are noted in the margin, and the Collectors concerned are requested to explain under what circumstances they were allowed to occur, notwithstanding the repeated instructions of the Board to maintain due agreement between the several returns rendered to them. The estimate for the current year 1866-67, as entered in the present Budget, is the estimate for twelve months as passed by the Government of India. Although the official year will close on 31st March 1867, under subsequent orders, the full estimates for the year ending 30th April 1867 have been entered with reference to the instructions issued by the Comptroller General of Accounts to the Accountant General, dated 8th September 1866, a copy of which has just been communicated to this office.

	Actuals in the Budget.	Actuals in the April Statement.
	Rs.	Rs.
LAND REVENUE.		
Tanjore	40,61,129	40,67,443
Salem	21,55,908	21,47,326
Malabar	18,64,922	18,95,281
SEA CUSTOMS.		
Madras	11,97,104	11,93,319
STAMPS.		
Superintendent of Stamps	1,28,751	1,26,370

4. LAND REVENUE.—The estimates of the Collectors under this head which comprises the items mentioned in the margin, amount to Rupees [illegible], and the Board have made such alterations as were found necessary. From the esti-

Permanently settled.
Shrotriem Jody.
Pyotwar.
Miscellaneous.

[illegible] District, the Collector has omitted a sum of [illegible] [illegible] the rent of the Palacol[illegible] [illegible] by Messrs. [illegible] [illegible] [illegible]

ruts of Vizagapatam District, the Collector has omitted a sum of Rupees [illegible] being the rent of the Paleconda estate payable by Messrs. Arbuthnot and Co., although it was usually included under this head. The Collector states that the rent having been paid into the Madras Bank, it does not appear in the Treasury Accounts, but he should nevertheless have included it in his estimate as it belongs to the Land Revenue of his district. The Board have accordingly raised the Collector's estimate to Rupees 13,70,000. The amount estimated by the Collector of Madras under this head is Rupees 13,17,700, which has been raised to Rupees [illegible], the actuals of 1865-66 amounted to Rupees [illegible] and no sufficient reason appears for so large a reduction. In North Arcot [illegible] estimated at Rupees 22,91,000 or Rupees 1,50,000 [illegible] year's collections, and the Collector observes that the collections of the [illegible] year with be materially affected by the unfavorable character of the present season, and by the transfer of the April instalments to 1867-68, under the new system of remissions. Pending the issue of the commencement of the official year 1867-68. The Board do not see the force of the Collector's arguments on either head. The prospects of the present season are already improving, and there [illegible] reason for any apprehensions as to the present season interfering with collections of 1867-68, which depend upon the season of that year. The [illegible] of the April instalment being included in 1867-68, can only to a [illegible] revenue of that year. The Estimate of Land Revenue in North Arcot has [illegible] rupees for a total of Rupees 24,00,000, the actuals for 1865-66 having been Rupees 22,91,000. The [illegible] are trifling, and do not require special notice.

5. The total estimate under Land Revenue as revised by the Board amounts to Rupees 427,20,000, or Rupees 5,00,000 over the passed estimate for the current year, and Rupees [illegible] below the actuals of 1865-66. The collections in the first four months of the current year amounted to Rupees 100,99,214, against Rupees 107,91,226 for the corresponding period in 1865-66. The revenue of the current year will no doubt suffer to some extent in consequence of the recent disastrous season, but the Board trust that this will not be the case to any [illegible] The current year's [illegible] does not include the full amount of the [illegible] quit-rent imposed by the Inam Commissioner in the several districts. As [illegible] have not been furnished by the Commissioner with the necessary [illegible]

the estimate for the ensuing year includes a large portion of this quit-rent, and its amount as now revised by the Board may therefore be considered moderate.

6. ABKARRY.—The estimates of Abkarry revenue have been generally altered with reference to the rents obtained at the recent sale of farms in the several districts. In the marginal districts where the Abkarry farms will be put up to auction after the expiration of Fusly 1276, the Board have raised the Collectors' estimates to the amounts noted, in consideration of the enhanced rates at which the farms were sold in the other districts in the current year. The total provision made by the Board under this head amounts to Rupees 56,35,000, or Rupees 15,35,000 above the estimates of the current year, and Rupees 14,32,137 over the actuals of 1865-66.

	From Rs.	To Rs.
Madras	10,55,017	11,00,000
North Arcot	2,90,100	3,50,000
Salem	1,91,500	2,50,000
Malabar	1,82,000	2,00,000

7. CUSTOMS.—*Sea Customs.*—No material alteration has been made in the estimates on account of Sea Customs, but the Collectors' figures have been altered to round numbers. In South Canara and Malabar the estimates of the Collectors have been slightly modified with reference to the actuals of 1865-66. The total sum passed by the Board under the head, amounts to Rupees 19,69,[illegible], or Rupees 5,500 over the current year's estimate, and Rupees 23,775 above the actuals of the past year.

8. *Land Customs.*—Under this head the estimates of the Collectors have been adopted with the alteration into round numbers. The amount budgeted is Rupees 1,26,000, which is below the current year's estimate by Rupees 10,500, and below the actuals of the past year by Rupees 8,166. The decrease below the actuals of 1865-66, is owing to the abolition of the Frontier Chowkies in the districts of Madura and Tinnevelly, under the Trade Convention with Travancore and Cochin.

9. SALT.—The usual Statement shewing the anticipated transactions of the Salt Department required by the Proceedings of Government, dated 31st March 1863, No. 599, accompanies the Budget. According to this Statement the revenue of the Salt Department is estimated at Rupees 123,85,328. The Collectors' estimates have been generally adopted in the Budget with the alteration of the figures into round numbers. The estimate as finally adopted by the Board amounts to Rupees 124,90,000, which is in excess of the current year's estimate by Rupees 2,50,[illegible], and Rupees 22,87,512 over the actuals of 1865-66. This large increase in the estimate on account of salt is chiefly owing to the monopoly price in Madura having been raised from 1 Rupee 8 Annas per Indian Maund to 1 Rupee 11 Annas, under the orders conveyed by the telegram from the Financial Secre-

tary to the Government of India, dated 25th March 1866, and communicated in the Proceedings of Government, Revenue Department, of the 26th idem, No. 738. Irrespective of this, the anticipated extension of the Great Southern of India Railway from Negapatam, and the improved efficiency of the Salt Department, are causes for anticipating a steady increase in this branch of revenue.

	Fees for stamping Weights and Measures.	Sale proceeds of Waste, &c., Lands.
	RS.	RS.
Ganjam	200	25,000
Vizagapatam	50	1,000
Godavery	600	1,000
Kistna	250	500
Nellore	600	...
Cuddapah	...	...
Bellary	650	...
Kurnool	...	1,000
Madras	4,500	...
North Arcot	...	500
South Arcot	1,000	500
Tanjore	800	...
Trichinopoly	100	...
Madura	1,500	500
Tinnevelly	950	800
Coimbatore	...	6,000
Salem	170	2,000
South Canara	...	500
Malabar	...	3,00,000
Total ...	11,350	3,39,900

10. STAMPS.—The revenue from Stamps, as estimated by Collectors, amounts to Rupees 30,12,455, which has been reduced to the round sum of thirty lacs of Rupees, and the amount has been distributed among the several districts in proportion to the actuals of 1865-66. The estimate, as finally adopted, is in excess of the estimate for the current year by one lac of Rupees, and less than the actuals of 1865-66 by Rupees 67,157.

11. The sums estimated by Collectors on account of fees for stamping weights and measures, and those expected to be realized from the sale of waste lands, and the redemption of quit-rent on Inâms are as usual entered in the margin, to enable the Accountant General to include them in his Financial Budget.

Ganjam	14th	September 1866.
Vizagapatam	29th	do. ,,
Godavery	30th	August ,,
Kistna	27th	September ,,
Nellore	10th	do. ,,
Cuddapah	29th	August ,,
Bellary	10th	October ,,
Kurnool	7th	September ,,
Madras	15th	do. ,,
North Arcot	8th	do. ,,
South Arcot	31st	August ,,
Tanjore	3rd	September ,,
Trichinopoly	28th	do. ,,
Madura	21st	do. ,,
Tinnevelly	5th	do. ,,
Coimbatore	3rd	do. ,,
Salem	19th	do. ,,
South Canara	27th	August ,,
Malabar	14th	September ,,
Madras Sea Customs ...	1st	do. ,,
Superintendent of Stamps	22nd	do. ,,

12. The Board note in the margin the dates on which the district and other Budgets were received in their Office. That from Bellary was last submitted and reached the Board only on the 10th instant: the Collector will be requested to explain why it was so long delayed, notwithstanding the repeated calls for it. The Estimate of Charges has been compiled, and will be submitted to Government at an early date.

No. 659. ORDER THEREON, 27th November 1866, No. 3,244.

General.

1. With their Proceedings above recorded, the Board of Revenue submit the Budget Estimate of Receipts for 1867-68.

2. LAND REVENUE. The receipts under this head are estimated by the Board at Rupees 4,27,20,660 against Rupees 4,29,30,900, the estimate for 1866-67, and

Rupees 4,29,16,946, the actual collection of 1865-66. The Budget, as settled by the Board, is below the actual of 1865-66 by nearly two lacs of Rupees. As the Board remark, the revenue of the current year will no doubt be affected by the recent disastrous season; but there is no reason to apprehend that the country will again suffer from similar calamity next year, and though the loss in cattle has been great, the high price of produce will stimulate agricultural operations. Moreover, the current year's estimate does not include the full amount of the additional quit-rent imposed by the Inâm Commissioner, and the actual revenue of 1865-66 must have comprised still less. The estimate for the ensuing year, on the other hand includes a large portion of this quit-rent. These circumstances entitle the Government to expect that the revenue of 1867-68 will not be less than the actual of 1865-66, and the estimate now before them may be safely raised to Rs. 4,30,00,000. The difference of 2,80,000 between this and the Board's estimate, will be distributed among the following Districts:—

	Actual of 1865-66.	Board's estimate for 1867-68.	Estimate as revised by Government.
	RS.	RS.	RS.
Godavery...	41,37,003	39,70,000	41,00,000
Nellore	21,68,653	21,30,000	21,50,000
Cuddapah	20,35,253	19,70,000	20,00,000
Madras	16,71,393	15,00,000	15,50,000
Trichinopoly	13,82,494	13,50,000	13,00,000
Madura	22,59,625	22,10,000	22,00,000

3. The information now placed before Government does not shew the grounds on which the estimate of each district is fixed below or above the actual of the past year and the estimate of the current year. The Board of Revenue will be requested to submit hereafter, with the Budget Estimate, an explanatory Memorandum on the subject.

4. ABKARRY.—The Board's Estimate under this head amounts to Rupees 56,35,000 against Rupees 41,42,803, the actual of 1865-66, and 41,60,000, the estimate for 1866-67. The increase is attributed partly to the enhanced rates which the farms have recently realized in some districts, and partly to the higher competition which the Board anticipate in the districts noted in the margin. The leases in fourteen districts expired with Fusly 1265, and were re-sold for Rupees 34,26,763, the increase being 14,02,503, or nearly 70 per cent. In four districts the increase ranged between 80 and 143 per cent. The particulars are clearly shewn in the Statement which accompanied the Board's letter, dated 26th July 1866, No. 5,149. The Government consider that the estimate for 1867-68 may be fixed in round numbers at Rupees 56,50,000, by raising the North Arcot and Salem estimates to the sums shewn in the margin.

	From	To
Madras	10,55,000	11,00,000
North Arcot	2,90,100	3,50,000
Salem	1,91,500	2,50,000
Malabar	1,82,000	2,00,000

Bellary	80 per cent.
Cuddapah	98 ,,
Kurnool	143 ,,
Coimbatore	95 ,,

North Arcot	3,60,000
Salem	2,55,000

	Actual of 1865-66.	Estimate of 1866-67.	Estimate of 1867-68.
Sea Customs	19,15,225	19,63,500	19,69,000
Land do.	1,34,166	1,36,500	1,26,000
Total ...	20,79,691	21,00,000	20,95,000

the estimate for 1866-67. There is a small increase under "Sea Customs." The decrease under "Land Customs" below the actual of 1865-66 is attributed by the Board to the abolition of frontier Chowkies in the Districts of Madura and Tinnevelly under the recent convention with Travancore and Cochin. But no grounds are assigned for fixing the estimate at a lower amount than that of the current year, from the estimate of which the revenue from frontier duties in the two districts alluded to were altogether omitted. The Government therefore raise the Board's estimate to 21½ lacs.

5. Customs.—The Board's Estimate under Customs amounts to 20,95,000 against Rupees 20,79,691, the actual of 1865-66, and Rupees 21,00,000

	Rs.
Sea Customs	20,10,500
Land do.	1,39,500
Total ...	21,50,000

6. Salt.—The Board's estimate of Rupees 1,21,00,000 under this head exceeds the actual of 1865-66 by nearly twenty-three lacs, and the estimate of 1866-67 by two and a half lacs. The recent increase in the monopoly price, the general development of the salt revenue as railways are extended and communication improved, the more efficient management of the department, and the increasing wealth of the people justify the estimate proposed by the Board, and it is accordingly accepted.

	Rs.
Board's Estimate	1,21,00,000
Actual of 1865-66	1,01,12,488
Estimate of 1866-67	1,21,50,000

7. Stamps.—The Board's estimate of Rupees 30,00,000, under this head, against Rupees 30,04,131, the actual of 1865-66, and Rupees 29,00,000, the estimate for 1866-67, is accepted.

8. The total estimated revenue under the above heads amounts to Rupees 6,69,00,000, as shown in the following table:—

Heads	Actual of 1865-66.	Estimate for 1866-67.	Estimate for 1867-68.
	Rs.	Rs.	Rs.
Land Revenue	4,29,16,046	4,22,20,000	4,[illegible]
Abkarry	41,12,803	41,00,000	[illegible]
Customs	20,79,691	21,00,000	21,50,000
Salt	1,01,12,488	1,21,50,000	1,[illegible]
Stamps	30,04,131	29,[illegible]	[illegible]
Total ...	6,23,16,059	6,34,70,000	6,6[illegible]

	Rs.
Stamps, Weights and Measures ...	11,950
Sale proceeds of waste lands and sundry petty items of Revenue	3,80,000

9. The Government accept the Board's estimates on account of the items noted in the margin.

10. With these remarks the [illegible] will be transmitted to the Accountant General, with a copy of the Board's Proceedings above recorded.

(Signed) [illegible],
Secretary to Government.

Revenue Department

No. 3264.

Proceedings of the Madras Government
Under date the 27th November 1866

Read the following

Proceedings of the Board

of Revenue:-

Submitting with remarks Budget Estimates of Revenues and Receipts for 1867/68. (Received 22nd Octr 1866 No. 7601.)

1. With their Proceedings above recorded the Board of Revenue submit the Budget Estimates of receipts for 1867/68

Statement showing the Estimated Receipts and Charges of Salt in the several Districts for 1867/68.

Estimated for 1867/68

Districts	Quantity required for consumption in the Districts for the year 1867/68	Quantity required for consumption in the Districts for the year 1867/68	Total Quantity required for consumption in the Districts for the year 1867/68	Estimated Receipts	Charges	Net Receipts
	Maunds	Maunds	Maunds	Rupees	Rupees	Rupees
1	2	3	4	5	6	7
Ganjam	890121	1250000	2140121	2,50000	27013	222987
Vizagapatam	86920	120000	206920	171000	28852	142148
Godavery	182226	300000	482226	541440	42037	499403
Kistna	963486	500000	1463486	620000	101725	518275
Nellore						
Chingleput						
Arcot						
Salem						
Coimbatore						
Madura						
Tinnevelly						
Malabar						
Canara						
Total						

Secretary.

2. The receipts under this head are estimated by the Board at Rupees 4,27,20,000 against Rupees 4,22,20,000, the estimate for 1866/67, and Rs. 4,29,16,946 the actual collection of 1865/66. The Budget as settled by the Board is below the actual of 1865/66 by nearly two lacs of Rupees. — As the Board remark the Revenues of the current

Land

current year will no doubt be affected by the present disastrous season; but there is no reason to apprehend that the country will again suffer from such a similar calamity next year, and though the loss in cattle has been great the high price of produce will stimulate agricultural operations. Moreover the current year's estimate does not include the ex-

cise

the additional [illegible]
must be imposed
for the Fasli Year
corresponding with
the current [illegible]
revenue of 1865/66
which [illegible]
[illegible] to still
[illegible] The estimate
[illegible] for the
[illegible] ensuing

the ensuing year on the other hand includes a large portion of this year's rent. These circumstances entitle the Govt to expect that the Revenue of 1867/68 will not be less than the actual of 1865/66 and the estimate now before them may be safely raised to Rs 1,30,00,000. The difference of 2,80,000 between this and the Board's estimate will be distributed among the following Districts.

	Actual of 1865/66.	Board's Estimate for 1867/68.	Estimate as revised by Govt.
	Rs	Rs	Rs
Godavery	41,37,003	39,70,000	41,00,000
Nellore	21,68,653	21,30,000	21,50,000
Cuddapah	20,35,253	19,70,000	20,00,000
Madras	16,71,393	15,00,000	15,50,000
Trichinopoly	13,52,494	13,50,000	13,60,000
Madura	22,59,625	22,10,000	22,50,000

[illegible] Government [illegible]
[illegible] [illegible] years
to meet the estimated [illegible]
Deficit as read below on
[illegible] column in the first
year and the estimate of
the current year. The Board
[illegible] would be requested
to submit [illegible] with the
Budget Estimate in compliance
with [illegible] in the
subject.

The Board's estimate
[illegible] the land revenue amounts to
Rs 1,35,000 against Rs 41,42,503
the actual of 1865/66 and 41,00,000,
the estimate of 1866/67. The
[illegible] estimate is chiefly to
[illegible] the [illegible] which
the enhanced rates which

Tobacco

	From	To
Madras -	10,55,000 -	11,00,000 -
North Arcot -	2,90,000 -	3,50,000 -
Salem -	1,91,500 -	2,50,000 -
Malabar -	1,82,000 -	2,00,000 -

Bellary - 80 per cent -
Cuddapah - 98 "
Kurnool - 143 "
Coimbatore - 96 "

North Arcot - 3,60,000 -
Salem - 2,65,000 -

the farms have recently realised in some districts and partly to the higher competition which the Board anticipate in the districts noted in the margin - The leases in 14 districts expired with July 1,266 and were resold for Rd 34,26,763 the increase being 14,02,903 or nearly 70 per cent - In four districts the increase ranges between 80 and 143 per cent - The particulars are clearly shown in the Statement which accompanied the Board's letter dated 26th July 1866, No 5,749 - The Govt consider that the Estimate for 1867/8 may be fixed in round number at Rd 56,50,000, by raising the North Arcot and Salem Estimates to the sums shown in the margin -

Customs -

	Actual of 1865/66 -	Estimate of 1866/67 -	Estimate 1867/8 -
Sea Customs -	17,45,224	[illegible]	20,95,000

5. The Board's estimate under Customs amounts to Rs 20,79,191 the

000

[illegible] Government [illegible]
[illegible] [illegible] years
to meet the estimated [illegible]
Deficit as read below on
[illegible] column in the first
year and the estimate of
the current year. The Board
[illegible] would be requested
to submit [illegible] with the
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with [illegible] in the
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[illegible] the land revenue amounts to
Rs 1,35,000 against Rs 41,42,503
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Tobacco

	From	To
Madras -	10,55,000 -	11,00,000 -
North Arcot -	2,90,000 -	3,50,000 -
Salem -	1,91,500 -	2,50,000 -
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the farms have recently realised in some districts and partly to the higher competition which the Board anticipate in the districts noted in the margin - The leases in 14 districts expired with July 1,266 and were resold for Rd 34,26,763 the increase being 14,02,903 or nearly 70 per cent - In four districts the increase ranges between 80 and 143 per cent - The particulars are clearly shown in the Statement which accompanied the Board's letter dated 26th July 1866, No 5,749 - The Govt consider that the Estimate for 1867/8 may be fixed in round number at Rd 56,50,000, by raising the North Arcot and Salem Estimates to the sums shown in the margin -

Customs -

	Actual of 1865/66 -	Estimate of 1866/67 -	Estimate 1867/8 -
Sea Customs -	17,45,224	[illegible]	20,95,000

5. The Board's estimate under Customs amounts to Rs 20,79,191 the

000

Rs

Sea Customs - 19,69,000 -
Land do - 1,31,000 -
Total - 21,00,000 -

Salt -

Rs

Bd's Estimate - 124,00,000 -
Actual of 1865/66 - 101,12,488 -
Estimate of 1866/67 - 121,50,000 -

Board's estimate to 21 Lacs -

6. The Board's Estimate of Rupees 1,24,00,000 under this head exceeds the actual of 1865/66 by nearly 23 lacs and the Estimate of 1866/67 by 2 1/2 Lacs - The recent increase in the

2,00,000 the Estimate for 1866/7 - There is a small increase under "Sea Customs" - The decrease under "Land Customs" below the actual of 1865/66 is attributed by the Board to the abolition of Frontier Chowkies in the Districts of Madura & Tinnevelly under the recent convention with Travancore and Cochin - But no grounds are assigned for fixing the Estimate at a lower amount than that of the current year; from the Estimate of which the revenue from Frontier duties in the two Districts alluded to were altogether omitted - The Govt therefore raise the

Board's

the general de-
=velopment of the
Salt Revenue as
Railways are extended
and communication
improved, the more
efficient management
of the Deptt and the
increasing wealth of
the people justify the
Estimate proposed
by the Board,
and it is accordingly accepted.

The

Stamps.

7. The Board's estimates of Rupees 30,00,000 under this head against Rs. 30,64,131, the actual of 1865/66, and Rs. 29,00,000 the estimate for 1866/67 is accepted.

8. The total estimated revenue under the above heads amounts to £6,50,000 as shown in the following table.

Items	Actual of 1865/66	Estimate for 1866/67	Estimate for 1867/68.
Land Revenue	4,29,69,46	4,22,20,000	4,30,00,000
Abkarry	41,42,03	41,00,000	56,50,000
Customs	29,79,691	21,00,000	2[illegible],00,000
Salt	101,12,488	121,50,000	124,00,000
Stamps	30,64,131	29,00,000	30,00,000
Total	£23,16,059	6,34,70,000	6,62[illegible],000

9. The Government accepts the Board's estimates

an account of the items noted in the margin.

10 With these remarks, the Budget will be transmitted to the Accountant-General with a copy of the Board's Proceedings above recorded.—

Stamping weights & measures Rs. 11,350 —
Sale proceeds of waste lands and money paid in redemption of quit-rent on Inams ---------- = 328,900.

6 The Accountant General with Budget &c. 29 Mar.
14 The Board of Rev. ✓
15 The Financial Dept. ✓

Revenue 1866 Despatch
Pro: of Govt for November

No 3241

Pro of the Madras Government
Dt 27th November 1866

Pro. 310 & 311. 3. 67
269. 270 d 17-1-66
431-432 d 26. 3. 66

Revenue Budget for
Description 1867/68 Received
and forwarded to the Government
of India

No 658 & 659