

MADRAS RECORD OFFICE.

Government of Madras

Revenue DEPARTMENT.

G.O. No. 1861.

Press
~~Mis.~~

377-378
Dated 24-11-1870-10

Not to be folded or roughly handled

700

*Proceedings of the Madras Government, Revenue Department,
21th November 1870.*

No. 377. Read the following Proceedings of the Board of Revenue, dated 12th October 1870:—

THE Board resolve to submit to Government their Budget-estimates of Revenues and Receipts for 1871-72, with the following observations:—

Years.	Estimates.	Actuals.
	RS.	RS.
1863-64	403,29,590	429,15,142
1864-65	420,00,000	418,11,382
1865-66	421,00,000	429,16,946
1866-67	422,00,000	423,92,198
1867-68	430,00,000	422,69,201
1868-69	435,00,000	405,87,587
1869-70	429,24,000	417,58,864
1870-71	424,00,000	...

2. LAND-REVENUE.—The Collectors estimate the receipts under this head at Rupees 431 lacs in round numbers. This exceeds the sanctioned estimate for 1870-71 by 7 lacs.

3. In the Godavery District, the Collector raises the current year's estimate from 38 to 39½ lacs, with reference to the steady improvement of revenue resulting from extension of cultivation and from the further enfranchisement of Inam tenures.

4. The Collector of Tinnevely estimates the probable outturn of the Pearl Fishery, expected to take place in March 1872, at nearly a lac of Rupees.

5. The Collector of South Canara states that he has based his estimate upon the Settlement of Fasli 1270 as it stood, after making due deductions on account

* Rupees 33,979
† " 1,14,328
G. O., dated 7th August 1869, No. 2,288.

of sums transferred to the Village* Service Fund, and assigned to Religious Institutions† in lieu of treasury payments.

6. The Collector of Malabar anticipates a falling off in the Receipts from the sale of escheats, and a probable reduction in the peishcush payable by the Rajsh of Cannanore.

7. In the other districts, the estimates appear to have been framed, some with reference to the average collections of the past five years, and others with reference to the collections of three years only. No specific grounds are given for the proposed variations, but the estimates have been evidently framed, one and all, on the assumption that both the present agricultural season and that of 1871-72 will be very prosperous.

8. Looking, however, to the actual collections under Land-revenue in the

	Actuals.
	RS.
1865-66	429,16,946
1866-67	423,92,198
1867-68	422,69,201
1868-69	405,87,587
1869-70	417,58,864
Total...	2,129,24,796
Average ...	425,84,959

whole Presidency during the last five years, the Board find that they present an average of 426 lacs in round numbers. This period embraces two exceptional years, in one of which the collections were so low as 406 lacs, and in the other so high as 447½ lacs; but this does not in reality vitiate the average. Substituting other years for

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these, still the average collections of five ordinary years fall very little short of 424½ lacs, which nearly corresponds with the sanctioned Budget-estimate for the current year. Taking, therefore, the average of the last five years, viz., 426 lacs as a fair standard, and adding thereto 2½ lacs, the amount of the special items of increase alluded to in paragraphs 3 and 4 above, the result is 428½ lacs. Striking out half a lac, the Board think that 428 lacs will not be an unreasonably high estimate for 1871-72, and accordingly resolve to adopt it.

9. An explanatory memorandum, stating the grounds on which the estimate of the Land-revenue for each district have been based, accompanies these Proceedings, with reference to the Order of Government noted in the margin.

10. **ABKARRY.**—The Collectors, basing their calculations upon the present rent-amount of the triennial lease which extends to June 1872, estimate the revenue under this head for 1871-72, at 59½ lacs nearly. The sanctioned Budget for the current year is 57 lacs. The actual collections up to August last in the current year (1870-71) amount in round numbers to 24½ lacs, or nearly 2½ lacs more than those of the corresponding period of the year 1869-70. If to this be added the collections of the last seven months of 1869-70, during which period the new rental obtained, the result is a probable total revenue of 59½ lacs for 1870-71. It seems, therefore, quite reasonable to reckon upon a revenue of 58 lacs for 1871-72, making due allowance for further failures.

11. **ASSESSED TAXES.**—The actual receipts of 1869-70 from assessed taxes amounted in round numbers to Rupees 11½ lacs, the rate of taxation having been at 1½ per cent. on all incomes. At the present increased rate of 3½ per cent., the probable collections of 1870-71 might be taken at 21½ lacs, were it not that a great change is contemplated in the manner of assessing the incomes of cultivators. The estimate was fixed by the Government of India at 26 lacs. If there is no alteration in the law in 1871-72, the Board think the estimate may be safely fixed at 25 lacs, though not at a higher figure.

Actuals.
RS.

1863-64...	429,15,142
1864-65...	418,11,382
1865-66...	429,16,946
1866-67...	423,92,198
1867-68...	422,69,201

Total... 21,23,04,869

Average... 424,60,974

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12. It seems quite unnecessary to notice the estimates inserted under this head in their Budgets by Collectors. While many have retained the sanctioned estimates of the current year, some have proceeded upon the hypothesis that there will be no Income-tax in 1871-72, and others have taken for granted that the rate will not be more than one per cent.

13. **SEA CUSTOMS.**—The District-estimates, under "Sea Customs," amount, in round numbers, to Rupees 27½ lacs, a sum which exceeds the actuals of 1869-70 by nearly 1½ lacs, and the sanctioned Budget for 1870-71 by nearly 2 lacs. In the Madras Sea Customs alone, the estimate for 1871-72 exceeds that of the current year by 2 lacs, and the actuals of 1869-70 by 1 lac. The large collections of the past months of the current year, and generally a consideration of the collections of past years, seem to have led the Collector to frame a high estimate for 1871-72.

Years.	Estimates.	Actuals.
	RS.	RS.
1863-64	16,15,950	20,27,375
1864-65	20,00,000	18,10,047
1865-66	20,00,000	19,45,225
1866-67	19,63,000	20,10,845
1867-68	19,38,500	13,71,940
1868-69	22,50,000	26,10,461
1869-70	28,50,000	25,90,090
1870-71	25,42,000	.....

Years.	Estimates.	Actuals.
	RS.	RS.
1863-64	1,77,100	2,61,146
1864-65	2,00,000	2,28,732
1865-66	2,00,000	2,31,466
1866-67	1,36,500	1,22,118
1867-68	1,39,500	1,47,079
1868-69	1,50,000	1,85,480
1869-70	1,50,000	1,74,758
1870-71	1,80,000	.....

14. Though the average collections of the last five financial years do not exceed 23 lacs, those of the last two years have been 26 lacs, and the Board can foresee nothing which forbids the estimate for 1871-72 being taken at that figure.

15. **LAND CUSTOMS.**—The estimate under this head has been adopted at 1½ lacs, which was the actual collections of 1869-70.

16. **SALT.**—The Collectors' estimates of the revenue from Salt amount to Rupees 138 lacs, being 8 lacs more than the sanctioned estimate of the current year. The whole of this increase is expected by the Collector of Chingleput, who estimates for 1871-72 a revenue of 38 lacs against 30 lacs, the estimate of the current year. No ground whatever is assigned by the Collector for this large estimate, which has probably been made in expectation of increased inland sales consequent upon the extension of the north-west line of railway. The estimate is obviously excessive, and the Board have reduced it to 35 lacs.

Years.	Estimates.	Actuals.
	RS.	RS.
1863-64	86,00,000	89,79,182
1864-65	103,00,000	103,45,975
1865-66	104,00,000	101,12,488
1866-67	121,50,000	114,49,186
1867-68	124,00,000	109,38,017
1868-69	131,00,000	110,71,244
1869-70	110,10,000	116,47,312
1870-71	130,00,000	

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17. The marginal figures indicate the probable sales of the current year.

	IN. MDS.	RS.
Actual sales from April to August 1870 ...	28,10,676	49,73,753
Do. from September 1869 to May 1870, for 1870-71 ...	41,91,220	76,21,267
Total...	70,01,896	125,95,020

To this, however, an addition of 2 lacs must be made on account of salt sold in September and in the first half of October 1869, at the lower rate of Rupees 1-11-0 per Indian Maund. Thus the probable revenue of the current year may be reckoned at 128 lacs against the estimate of 130 lacs. The Collectors' estimates for 1871-72, which take for granted a sale of 79,83,812 Indian Maunds, valued at Rupees 139,53,991, are evidently excessive. The Board, taking all circumstances into consideration, are of opinion that the estimate may be fixed at 133 lacs.

18. STAMPS.—Owing to changes in the law, the revenue from stamps has been sub-divided into (1) "Stamps proper," representing taxes on mercantile transactions, and (2) "Law and Justice," representing the Court fees or taxes on the administration of justice. The current year's estimates under these heads are respectively 14 lacs and 25 lacs, or 39 lacs in the aggregate, and judging from the actual sales of the first five months, there seems little doubt of the entire estimate being realized.

Years.	Estimates.	Actuals.
	RS.	RS.
1863-64 ...	22,00,000	23,55,722
1864-65 ...	23,00,000	26,83,916
1865-66 ...	25,00,000	30,64,131
1866-67 ...	29,00,000	39,54,847
1867-68 ...	40,50,000	35,08,225
1868-69 ...	40,00,000	37,23,956
1869-70 ...	39,00,000	40,64,311
1870-71 ...	39,00,000	.....

There will be, however, this difference, viz., instead of the receipts under the sub-heads being 14 and 25 lacs, they will probably be 18 and 21 lacs. The changes that have taken place in the law are not expected to affect the revenue materially. The actuals of 1869-70 have amounted to 40 lacs. The Board accordingly fix the estimates for 1871-72 at 40 lacs in the aggregate, being 18½ lacs under "Stamps" and 21½ lacs under "Law and Justice."

19. The usual Abstract Statement showing the collections under each head of revenue during the first five months of the current year, as compared with the corresponding period of last year, is annexed, as required in paragraph 2 of the G. O., 9th December 1867, No. 2,933. The large increase under Abkarry is due to the high rental of the triennial lease; that under Customs, to the increased trade of the Madras Port; and that under Salt, to the enhancement of the monopoly price.

Items.	Collections in the first five months of 1869-70.	Collections in the first five months of 1870-71	Difference
	RS.	RS.	RS.
Land Revenue.....	180,52,791	181,32,716	+ 79,925
Excise on Spirits and Drugs.....	23,27,459	24,52,898	+ 2,45,439
Assessed Taxes	1,99,904	3,74,898	+ 1,74,994
Sea Customs	9,94,256	12,47,795	+ 2,53,539
Land Customs.....	75,133	71,687	- 3,446
Salt	49,03,306	49,83,212	+ 79,906
Stamps {General }	17,50,661	17,75,379	+ 24,718
{Court Fees.}		8,99,295	+ 8,99,295

20. The actual collections under each head for 1869-70, the sanctioned estimate for the current year, and the estimate as proposed by Collectors and as fixed

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24th November 1870.*

by the Board for the ensuing year, are shown in the following abstract:—

Items.	Actuals of 1869-70.	Sanctioned estimate of 1870-71.	ESTIMATE, 1871-72.	
			As proposed by Collector.	As fixed by the Board.
	RS.	RS.	RS.	RS.
I. Land Revenue	4,47,58,864	424,00,000	431,15,936	428,00,000
IV. Excise on Spirits and Drugs.	57,00,217	57,00,000	59,21,033	58,00,000
V. Assessed Taxes	11,34,613	26,05,000	21,69,400	25,00,000
V. Assessed Taxes	25,90,090	25,42,000	27,31,240	26,00,000
VI. { Sea Customs	1,74,758	1,80,000	1,62,500	1,75,000
{ Land Customs	116,47,312	130,00,000	138,07,325	133,00,000
VII. Salt	40,64,311	{ 14,12,500	15,86,810	18,50,000
IX. Stamps {General Stamps		{ 24,87,500	23,29,646	21,50,000
{XIII. Law and Justice}				
Total	700,70,195	703,27,000	718,23,890	711,75,000

21. 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, are given below as usual. The latter has been included under Land-revenue, with reference to the Circular of the Accountant-General dated 31st May 1869, No. 1,391:—

Districts.	Fees for stamping Weights and Measures.	Sale-proceeds of Waste lands.
	RS.	RS.
Ganjam	200	1,000
Vizagapatam	50	.....
Godavery	600	1,000
Kistna	350	500
Nellore	650	.....
Bellary	400	.....
Madras .....	.....	.....
Chingleput	750	.....
South Arcot	1,000	.....
Tanjore	206	.....
Trichinopoly	2,000	500
Madura	1,500	.....
Tinnevely .....	.....	6,019
Neilgherries	100	600
Salem .....	.....	3,000
South Canara .....	.....	.....

No. 378. ORDER THEREON, 24th November 1870, No. 1,861.

General.

THE Budget-estimate of Receipts for 1871-72, submitted by the Board of Revenue with their Proceedings above recorded, requires but little revision.

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2. LAND-REVENUE.—The Board estimate the Receipts under Land-revenue at Rupees 428 lacs, against Rupees 426 lacs the average of the last five years, and Rupees 417,58,864 the actuals of 1869-70. The estimate for the current year is Rupees 124 lacs. Considering the large revenue realized in the last official year, and the fact that the collections in the first five months of the current year amounted to Rupees 181,32,716 against Rupees 180,52,791 in the corresponding months of the former year, notwithstanding the recovery of heavy outstanding arrears during the latter period, the Government are of opinion that the estimate for the next year may safely be fixed at 435 lacs. The

	RS.	
1864-65	312,74,433	actual collections during the last seven
1865-66	319,21,631	months of each of the three years
1866-67	320,59,693	(1864-65 to 1866-67) averaged about 317
1867-68	218,33,696	lacs. Those for the same period of the
1868-69	217,58,409	three years (1867-68 to 1869-70) exceeded
1869-70	267,06,073	251 lacs on the average. Supposing the

collections of the last seven months of the present year to be only equal to the average of the latter series, the actual revenue of the year will be in excess of 435 lacs, and there is no reason to suppose that the collections of 1871-72 will fall short of this sum.

RS.
181,32,716
251,32,693
435,65,409

3. EXCISE ON SPIRITS AND DRUGS.—The Board's estimate under Abkarry amounts to Rupees 53 lacs, against Rupees 57,00,217 the actuals of 1869-70, and Rupees 57,00,000 the estimate for the current year. The aggregate rent under the new leases for three years, which came into force in the latter half of 1869-70 and will continue to June 1872, amounts to Rupees 59½ lacs *per annum*; and the progress of collections during the past months of the current year indicates that even if there should be any deficiency, it will not exceed a quarter lac. Under these circumstances the Board's estimate is on the safe side, making sufficient allowance for failures during the later years of the leases, and is accepted.

4. ASSESSED TAXES.—The estimate proposed under Income-tax is Rupees 25 lacs against Rupees 11,35,000 the actuals of 1869-70, and Rupees 26 lacs the estimate fixed by the Government of India for the current year, with reference to the higher rate of tax. The Board, however, do not expect to realize more than 24½ lacs. The estimate under this head will depend on the action which the Imperial Legislature may take on this subject in the early part of next year; and the Board's estimate will be allowed to stand, pending such revision as the Government of India may deem necessary.

5. CUSTOMS.—The Board's estimate under Customs amounts to Rs. 27,75,000 against Rupees 27,61,813, the actuals of 1869-70, and Rupees 27,22,000, the estimate for the current year. They appear to have been induced to adopt this estimate by the increase of more than 2½ lacs during the first five months of

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the current year over the revenue realized during the similar period of the last year, as also by the increase of 3 lacs in each of the last two years over the average of five years, and the Government do not deem their anticipations over sanguine. The depression of trade resulting from the war in Europe is not likely to be continuous, and already somewhat of a re-action is apparently taking place. The Board's estimate will be adopted.

6. SALT.—The Budget-estimate under the head of Salt for the *current* year is 130 lacs, but the Board do not expect to realize more than 128 lacs, calculating upon the actual sales during the last seven months of 1869-70, and the first five months of the current year, and adding 2 lacs for the six weeks of 1869-70 during which the higher rate of 2 Rupees the Indian Maund did not prevail. They fix the estimate for next year at 133 lacs, allowing for an increase of 5 lacs of Rupees in the Chingleput District (Madras Stores,) consequent on the extension of the north-western railway. This estimate is accepted.

7. STAMPS.—The aggregate actual Stamp-revenue of 1869-70 was Rupees 40,64,311, and the estimate for the current year is Rupees 39,00,000 under the two heads noted in the margin. The Board,

	RS.
1. "Stamps"	14,00,000
2. "Law and Justice" (Court Fees)	25,00,000
Total ...	39,00,000

judging from the progress of collections during the past five months, consider that there is little doubt of the entire estimate being realized, though with some variation in the sub-divisions of the revenue. They base the estimate for the next year on the actuals of the past year in the proportions noted in the margin, and it is accepted. They remark that the revenue is not likely to be materially affected by the operation of the new law.

8. The total estimated revenue under the above heads amounts to Rupees 718,75,000, as shown in the following table:—

Items.	Actuals of 1869-70.	Estimate for 1870-71.	Estimate for 1871-72.
	RS.	RS.	RS.
Land-revenue	417,58,864	424,00,000	435,00,000
Abkarry	57,00,217	57,00,000	58,00,000
Assessed Taxes	11,34,613	26,05,000	25,00,000
Customs	27,61,813	27,22,000	27,75,000
Salt	116,47,312	130,00,000	133,00,000
Stamps	40,64,311	14,12,500	18,50,000
XIII. Law and Justice (Court Fees.)		24,87,500	21,50,000
Total...	700,70,195	703,27,000	718,75,000

	RS.
Fees for stamping Weights and Measures	7,800
Sale of waste lands	12,600

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

*Proceedings of the Madras Government, Revenue Department,
21th November 1870.*

10. The Budget, as revised, will be transmitted to the Accountant-General, with copy of the Board's Proceedings above recorded.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Accountant-General, with Budget-estimate.
.. the Board of Revenue.
.. the Financial Department.
.. the Judicial Department.

Estimates Expenses and Receipts for the year ending 31st March 1872.

[illegible]

1871-72

Budget Estimate

Receipts for 1871-72

24-11-70 No 377-378

27

Budget of 1870: 300,000.

REVENUE.

To

THE ACCOUNTANT GENERAL.

Ac., Ac., Ac.

Dated November, 24th.

Recd.

G. O., 24th November 1870, No. 1,861.

NOVEMBER.
Nos. 377-378.

Revenue Budget of Receipts.—Estimate for 1871-72 submitted by the Board of Revenue revised and transmitted to the Accountant-General

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 21st October 1870.

Read the following. Proceedings of the Board of Revenue.

Subm. with remarks, Budget Estimate of receipts for 1871-72 - } U.E. 12th Oct 1870,

The Budget Estimate of Receipts for 1871-72 submitted by the Board of Revenue with their Proceedings above recorded requires but little revision.

2. Land Revenue - The Board estimate the receipts under ~~this head~~ Land Revenue at Rupees 428 lacs against Rupees 426 lacs the average of

J. D. S.

A. A.

Pro. 26 November 1868-9
9 Dec 69- 166-7
7 Aug 69- 117-8
2 Nov 69- 25-26

Revenue 1870-1871

No. 3138.

Proceedings of the Board of Revenue

Dated 12 October 1870

Desd 12 - - -

Recd. 13th - - -

Com 3

S. Act 1861. 24 Nov 1870

Budget Estimates of Receipts - for 1871-72, submitted to Government with remarks.

377
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of the last five years and
 Rs. 447,58,864 the actuals
 of 1869/70 - The estimate for
 the current year is Ru-
 pees 424 lacs - considering
 the large revenue realized
 in the last ^{official} year and the
 fact that the collections
 in the first five months
 of the current year amount-
 ed to Rs 181,32,716 against
 Rs 180,52,791 in the correspond-
 ing months of the former
 year, notwithstanding the
 recovery of heavy outstanding
 arrears during the latter period
 the Govt are of opinion
 that the estimate for the
 next year ^{may} ~~can~~ safely be
 fixed

Rs.
 1864/65 - 312,74,433.
 1865/66 - 319,21,634.
 1866/67 - 320,59,898.

Rs.
 1867/68 - 248,33,606.
 1868/69 - 247,58,400.
 1869/70 - 267,06,073

247,58

be fixed at 435
 lacs. The actual
 collections during the
 last seven months
 of each of the three years
 1864/65 to 1866/67 averaged
 about 317 lacs. Those
 for the same period of
 the three years 1867/68
 to 1869/70 exceeded 251
 lacs, on the average. Sup-
 posing the collections
 of ^{the} last seven months
 of

of the present year
to be only equal to
the average of the
latter series, the actual
revenue of the year
will be in excess
of 135 lacs and
there is no reason
to suppose that
the collections of
1871/72 will fall
short of this sum.

Rs. 101,32,416
254,32,693
1,35,65,409

~~fixed at 480 lacs~~
Revenue ~~of 1871/72~~ ^{of 1871/72} ~~the Board's~~
estimate under ~~this head~~
amounts to Rs. 58 lacs against
Rs. 57,00,217 the actuals of
1869/70, and Rs. 57,00,000 the
estimate for the current year.
The aggregate ^{revenue} ~~amount~~ of the
new ~~revenue~~ ^{cases} for three years
which came into force in
the latter half of 1869/70 and
will continue to June
1872 amounts to Ru-
pees 59 3/4 lacs per
annum, and the pro-
gress of collections during
the past months of
the current year ^{indicating} ~~shows~~
^{even} that, if there should be
any

any ^{deficiency} falling off it will
not be ^{exceed} ~~in excess of~~ a
quarter of a lac. Under
these circumstances
the Board's estimate
is on the safe side,
making sufficient
allowance for failure
during the later years
of the leases, and is
accepted.

Assessed Taxes
4. Income Tax The
estimate proposed under
Income Tax
this head is Rupees 25
lacs against Rs. $11 \frac{3}{4}$
lacs the actuals of 1869/70

and Rs. 26 lacs the estimate
fixed by the Govern-
ment of India
for the current
year with refer-
ence to the high-
er rate of tax.
The Board how-
ever do not ex-
pect to realize
more than $24 \frac{1}{2}$
lacs. The estimate
under this head
will

will depend on
the action which
the Imperial Le-
gislation ~~may~~
may take on
this subject in
the early part of
next year and
the Board's estimate
will be allow-
ed to stand,
pending such revi-
sion as the
Govt-

Sea. - 26,00,000
Land. - 1,75,000
Total. - 27,75,000

Government of India may deem
necessary -
Customs - 5. The Board's estimate
^{indicated} amounts to Rspees 27,75,000
against Rspees 27,64,848, the
actuals of 1869-70, and Rspees
27,22,000 the estimate for the
current year - They appear to
have been ^{increased} ~~encouraged~~ ^{in 1869-70} ~~in 1869-70~~
this estimate made ~~in~~ Customs
by the increase of more than
2 1/2 lacs during the first five
months of the current year
over the revenue realized during
the similar period of the last
year, as also by the increase
of 3 lacs in each of the last
two years over the average of
five years. But they have ~~made~~
no allowance for the ~~present~~
extraordinary depression
of trade, caused by the war in Europe,
the effects of which were little
felt during the first five
months of the year. As
it

and the Govt do not
deem this anticipation
over sanguine. The
depression ^{of trade} resulting from
the war in Europe is
not likely to be continuous
and already somewhat
of a reaction is appearing
in the place. The Govt
estimate is adopted.

it is impossible at this period to determine how long this depression will last, the Government are not prepared to pass a higher estimate than Rupees 23 lacs (the average of the last five years) for Sea Customs -

The estimate for Land Customs may be taken at Rupees 1,80,000 in round numbers, and the total estimate passed under Customs is Rupees 24,80,000 -

The

I would accept the
Govt estimate. The
war is not likely
to last all next
year

I.D.S.
I think it may be
accepted. A.A.

would accept it.

Salt.

6. The estimate under
the head ^{Bury} Salt for the current
year is 130 lacs but the
Board do not expect to
realize more than 128 lacs.
They calculate ~~upon the~~
~~sales of the current year~~
~~amounting to 11. Maunds~~
~~year of the value of~~
~~12.6 lacs~~ ~~based upon~~
the actual sales during
the last seven months
of 1869/70, and the first
five months of the current
year, adding 2 lacs for the
~~the six weeks~~
~~month and a half of 1869/70~~
during which the higher rate
of 2 Rs the Indian Maund
did not prevail. They ~~Board~~
fix the estimate for ~~the~~
next year at 133 lacs allow-
ing for an increase of
five lacs of Rs in the
Chingleput District (Madras
stores)

consequent stores) by the extension of the North Western Railway. This estimate is ~~approved~~ accepted.

The aggregate actual Stamp Revenue of 1869/70 was Rs. 40,64,311 and the estimate for the current year is Rs. 39,00,000 under the two heads noted in the margin. The Board judging from the progress of collections during the past five months consider that there is little doubt of the entire estimate being realized though with some alteration in the subdivisions of the Revenue. They base the estimate for the next year on the actuals of the past year in the proportions noted

Stamps

1. "Stamps" - 14 Lacs.
2. "Law & Justice" (Court fees) 25 Lacs
- Total 39 Lacs.

Stamps 18,50,000
Law & Justice 21,50,000
Total 40,00,000

noted in the margin and it is accepted. They remark that the Revenue is not likely to be materially affected by the operation of the new law.

The total estimated Revenue under the above heads amounts to Rs. 71,87,500 as shown in the following table. —

Items	Actuals of 1869/70	Estimate for 1870/71	Estimate for 1871/72.
Land Revenue	44,75,864	42,40,000	43,50,000
Abkarry	57,00,217	57,00,000	58,00,000
Assessed Tax	11,34,642	26,05,000	25,00,000
Bustams	27,64,848	27,22,000	27,75,000
Salk	11,64,732	13,00,000	13,30,000
Stamps		14,2,500	18,50,000
XIII Law and Justice (Court fees)	40,64,311	24,87,500	21,50,000
Total	700,70,195	703,27,000	718,75,000

The

9. The Govt accept the Board's estimate on account of the items noted in the margin.

10. The Budget as revised will be transmitted to the Accountant General with copy of the Board's Proceedings above recorded.

Fees for stamping
weights & measures - 7,800.
Sale of waste lands 12,600.

6 Accountant General
with Budget estimate. Sept 25

14 Board of Revenue ✓

5 Financial Dept ✓

5 Judicial Dept ✓

Handwritten signature

The
Project Center
of the
1971-72

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