Proceedings of the Madras Government, Revenue Department,
14th July 1873.

Read the following papers :—

No. 121. From J. GROSE, Esq., Secretary to the Board of Revenue, to the Hon. R. A. DALYELL, Acting Secretary to Government, Revenue Department, dated Madras, 16th June 1873, No. 1,027.

I AM directed to reply to G. O., dated 6th June 1873, No. 579.

2. The Abkári Renter of Chingleput complains that "the Board have issued a Minute depriving him of the Toddy Contract for the remaining two years of his lease.

3. This is not the case. In their Proceedings of the 10th May 1873, the Board, having come to the conclusion on general grounds that it was inexpedient for Arrack Contractors also to control the traffic in Toddy, ordered that in Chingleput the system in force in all the other "Excise Districts" should be introduced next fasli.

4. Under this system Mr. Pritchard will sell the Toddy Farms of the taluqs by public auction, and collect the rents from the sub-renters, and take 25 per cent. of the collections for his trouble.

5. This order was perhaps misunderstood by the Collector when he intimated to Mr. Pritchard that he was about to issue a notice that the Toddy Farms would be sold at the Collector's Cutcherry. The notice should, of course, emanate from Mr. Pritchard, and he should be allowed to fix the places of sale, subject to the conditions laid down by the Board. This mistake can easily be set right.

6. As regards the power of the Board to issue this order under the Contract, there can be no question. Paragraph 4 of Mr. Pitchard's agreement is as follows :— "That I will dispose of the profits derived from the sale of Toddy in such manner as the Collector directs, the existing Toddy shops being maintained or at all events not reduced in number without the consent of the Collector." Under this clause the Collector can, of course, direct Mr. Pritchard to *sub-rent* the Toddy profits.

7. The first clause of the Contract which Mr. Pritchard supposes to be contravened by this order, is in the same terms as the first clause of the Ganjam, Vizagapatam, North Arcot and South Arcot agreements, and in all those cases, the renters have sub-rented the Toddy Farms.

8. To show the grounds on which the Board have decided that it is expedient to separate the Arrack and Toddy Contracts, I am to submit a copy of Board's Proceedings, dated 7th June 1873, No. 958. Renewed attention to the subject was aroused by the Hon. Mr. Dalyell's report on the Abkári revenue of the Salem District, where in paragraph 6 he describes the evils which may arise from the amalgamation of the Arrack and Toddy Contracts and in his account of the Salem Taluq in the appendix to his report says: "As the Contractor has some time since given up the sale of Toddy in hopes of increasing that of Arrack, which is far more profitable only five Toddy shops out of 329 sanctioned in the license have been opened, one for the convenience of the ba[illegible]at Salem and the other four in the rented villages of the Womaloor Division." Since then the subject has been constantly before the Board.

G. O., dated 21st March 1873, No. 81.

9. With regard to Mr. Pritchard's statement that he never charged a single pie for the cartage of Toddy I am to refer you to paragraph 16 of Mr. Boyle's report.

10. I enclose a copy of Mr. Pritchard's agreement, a statement showing the collections from Arrack and Toddy up to the 31st March 1872 in Ganjam, Vizagapatam, Chingleput, North Arcot and South Arcot shall follow in a few days.

No. 122. Official Memorandum from J. GROSE, Esq., Secretary to the Board of Revenue, to the Hon. R. A. DALYELL, Acting Secretary to Government, Revenue Department, dated Madras, 1st July 1873, No. 925.

In submitting the statement promised in paragraph 10 of Board's letter, dated 16th June 1873, No. 1,027, the undersigned has the honour to forward with it, as requested in Memorandum from the Secretary to Government, Revenue Department, dated 19th June 1873, No. 124, the papers* referred to in Mr. Pritchard's petition, the original of which, it has been ascertained, was returned from the Government Office, Madras, to Ootacamund on the 17th June 1873.

* Board's Procs., 23rd May 1872, No. 827.
G. O., 4th June 1872, No. 870, R. D.
Board's Procs., 8th June 1872, No. 943.
,, ,, 17th ,, ,, ,, 1,026.
,, ,, 24th ,, ,, ,, 1,096.
,, ,, 10th May 1873, ,, 766.
G. O., 6th June 1873, No. 579, R. D.

(By Order,)

(Signed) J. GROSE,
Secretary.

No. 123. ORDER THEREON, 14th July 1873, No. 729.

-Separate Revenue, No. 10.
Abkári.

In his letter, dated 31st May 1873, recorded in the G. O., under date 6th June 1873, No. 579, Mr. T. Pritchard, Abkári Contractor of the Chingleput District, on the experimental Excise-system, appealed against the orders of the Board, directing that the *Toddy*-farms of that district should be sold by auction for the remaining two years of his lease, instead of being left in his own hands as was the case during the past year. Mr. Pritchard, in his appeal, maintained that the order of the Board involved a breach of the agreement entered into with him, and enlarged upon the satisfactory results which had followed his system of management.

2. The appeal was forwarded to the Board of Revenue for report, and their reply is recorded at the head of these Proceedings. The Board explain that their order to which Mr. Pritchard objects merely places him in the position of the other Abkári Contractors under the Excise-system. They forward copy of their Proceedings, which led to the issue of the order, and maintain that they had full powers to issue it under the terms of the agreement with Mr. Pritchard.

3. On a reference to the form of contract for the experimental Excise-system in the North Arcot District, approved by Government in G. O., 5th June 1872, No. 883, it appears that clauses 4 and 5 provide that the sub-contracts for the sale of toddy shall be sold by auction or otherwise disposed of as the Collector may direct, and that 75 per cent. of the sums for which the toddy-contracts may be sub-rented shall be paid to Government.

4. In Mr. Pritchard's agreement, clause 4 has a somewhat unintelligible provision, "that he will dispose of the profits from toddy as the Collector shall direct," which would seem to give the Collector the power to require him to transfer the whole of the profits to Government; but clause 5 provides that he shall keep true accounts of all sums paid to him by toddy *shop-keepers*, submit them to the Collector when required, and pay to Government 75 per cent. of all sums received on account of toddy-*shops*.

5. No mention whatever is made in this agreement of selling the toddy sub-rents by auction, and the terms of clause 5 show distinctly that nothing of the sort was contemplated; the allusion to shop-keepers and toddy-shops pointing evidently to direct personal management by the contractor. It appears, therefore, that the Board has no power under the agreement to deprive Mr. Pritchard of direct management, and to require him to sub-rent the toddy-farms.

6. That such is the case is rendered still more clear by the correspondence which passed before the contract was given to Mr. Pritchard. It seems that, when the order of Government, dated 11th May 1872, authorizing the grant of the contract to Mr. Pritchard, was received by the Board, it was forwarded by them* to that gentleman, with the request, among others, that he would state whether he would sub-let the revenue derived from toddy, or retain its management in his own hands. To which Mr. Pritchard replied that he accepted the latter arrangement, and was thereupon requested to report in detail the system of management which he proposed to adopt.† These Proceedings were approved by Government in their order, dated 4th June 1872, No. 870, and the subsequent Proceedings of the Board all go to show that the understanding between them and Mr. Pritchard was that he was to retain, in his own hands, the direct management of the toddy-revenue of the Chingleput District.

* Board's Proceedings, 23rd May 1872, No. 827.

† Board's Proceedings, 4th June 1872.

7. Under the foregoing circumstances, it is evident that the Board's orders, regarding the sale of the toddy-farms by auction, cannot be maintained, and they will accordingly be requested to cancel them. This is fortunately of the less importance, as these orders have evidently been partly the result of a misconception on the part of the Board. They appear to have considered that Mr. Pritchard's personal management of the toddy-revenue was extravagant and costly, with reference to a report from Mr. Boyle, which related to the six months from July to December; but it was overlooked that, during the following six months, the palmyra toddy-revenue would be realized, which would probably have the effect of bringing the expenditure considerably below the figure named by Mr. Boyle and the Collector, as, in their opinion, proper. If the figures given in Mr. Pritchard's appeal are correct, this would seem to have been actually the case, as

his expenditure is put at Rs. 11,141 on actual collections of upwards of Rs. 1,14,000, being a rate of less than 10 per cent. In any case, however, it appears from the figures noted in the margin (which are taken from the revenue collections statement for April, and are, therefore, more recent than those submitted by the Board), that Chingleput is the only district in which the experimental Excise-system may be said to have been financially successful, so that Mr. Pritchard can hardly be accused of failure in his management.

Abkári Collections up to April 30th.

	1871-72.	1872-73.
	RS.	RS.
Ganjam	61,249	61,429
Vizagapatam	1,45,369	1,10,110
North Arcot	2,68,145	2,47,050
South Arcot	2,26,031	1,90,879
Chingleput	1,33,692	1,32,689

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

Comparative Statement of the Collections of Revenue in the several Districts of the Madras Presidency up to the 31st of March 1873, (Fasli 1282).

Districts.	LAND REVENUE.												ABKARI.		INCOME TAX.	
	Current.				Arrears.				Total.							
	Last Fasli.	Current Fasli.	Increase.	Decrease.	Last Fasli.	Current Fasli.	Increase.	Decrease.	Last Fasli.	Current Fasli.	Increase.	Decrease.	Last Fasli.	Current Fasli.	Last Fasli.	Current Fasli.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	5,32,371	6,32,756	*a* 1,00,385	...	83,210	2,52,372	*j* 1,69,162	...	6,15,581	8,85,128	2,69,547	...	55,616	55,966	12,242	11,992
2. Vizagapatam	7,38,152	8,73,820	*a* 1,35,668	...	1,02,074	1,25,146	*j* 23,072	...	8,40,226	9,98,966	1,58,740	...	*u* 1,29,824	*l* 1,05,971	28,431	24,586
3. Godavery	27,77,647	27,21,450	...	*b* 56,197	2,29,425	1,33,941	...	*k* 95,484	30,07,072	28,55,391	...	1,51,681	1,34,016	*m* 1,84,503	43,493	*r* 30,235
4. Kistna	24,74,575	24,89,258	14,683	...	1,53,401	1,63,764	9,363	..	26,27,976	26,52,022	24,046	...	1,21,654	*m* 1,74,400	37,202	29,185
5. Nellore	9,05,753	10,92,639	*b* 1,86,886	...	5,18,875	4,19,541	...	*k* 99,334	14,24,628	15,12,180	87,552	...	69,230	67,736	26,061	*r* 15,909
6. Cuddapah	10,88,500	11,87,357	*b* 98,757	...	1,55,916	1,99,073	*j* 43,157	...	12,44,416	13,86,430	1,41,914	...	1,53,640	*n* 1,86,950	36,182	*r* 22,693
7. Bellary	16,15,553	18,63,784	*b* 2,48,131	...	70,608	1,37,969	*j* 66,461	...	16,86,261	20,00,853	3,14,592	...	5,11,992	5,10,926	39,702	*r* 26,796
8. Kurnool	10,79,341	10,99,839	*c* 20,498	...	27,139	20,837	...	6,302	11,06,480	11,20,676	14,196	...	2,57,811	*o* 2,33,151	15,725	9,268
9. Chingleput	4,20,372	5,35,986	*b* 1,15,614	...	4,10,902	5,11,806	*j* 1,01,304	...	8,30,374	10,47,292	2,16,918	...	*v* 1,19,657	1,14,296	14,972	7,902
10. Madras	31,445	27,481	...	3,964	39,070	28,973	...	10,097	70,515	56,454	...	14,061	8,31,701	*p* 8,46,340	1,38,871	*r* 84,664
11. North Arcot	9,80,404	12,43,599	*a* 2,63,195	...	8,00,628	4,31,528	...	*k* 3,69,100	17,81,032	16,75,127	...	1,05,905	*w* 2,40,675	*o* 2,03,716	22,368	16,933
12. South Arcot	14,86,211	22,46,483	*b* 7,60,272	...	4,84,044	3,29,867	...	*k* 1,54,177	19,70,255	25,76,350	6,06,095	...	*w* 2,10,736	*l* 1,74,736	14,454	9,086
13 Tanjore	17,88,981	18,95,311	*d* 1,11,330	...	1,09,125	99,833	...	9,302	18,93,106	19,95,134	1,02,028	...	3,58,391	*q* 4,19,313	59,795	64,100
14 Trichinopoly	9,75,681	10,53,768	*e* 78,087	...	69,086	82,660	13,574	...	10,44,767	11,36,428	91,661	...	1,08,043	*m* 1,25,437	14,845	9,205
15 Madura	6,23,780	7,31,032	*f* 1,07,252	...	7,09,297	7,18,056	8,759	...	13,33,077	14,49,088	1,16,011	...	98,819	*m* 1,33,957	45,877	*r* 33,388
16. Tinnevelly	11,62,347	12,11,693	*g* 49,346	...	4,11,771	3,85,559	...	*k* 26,212	15,74,118	15,97,252	23,134	...	1,19,401	1,16,881	40,606	*r* 29,345
17. Coimbatore	13,83,347	16,10,559	*b* 2,27,212	...	1,61,354	1,15,426	...	*k* 45,928	15,44,701	17,25,985	1,81,284	...	2,08,330	2,03,422	13,313	8,766
18. Nilgiris	25,487	19,709	...	5,778	297	1,335	1,038	...	25,784	21,044	...	4,740	62,787	68,276	5,286	5,584
19. Salem	12,36,382	12,01,651	...	*c* 34,731	3,45,884	3,88,194	*j* 42,310	...	15,82,266	15,89,845	7,579	...	2,35,988	*m* 2,98,847	16,435	12,392
20. South Canara ...	7,55,565	7,50,384	...	5,181	33,840	46,440	12,600	...	7,89,405	7,96,824	7,419	...	93,106	*q* 1,05,919	13,449	11,729
21. Malabar	12,44,564	12,83,328	*b* 38,764	...	54,014	50,827	...	3,187	12,98,578	13,34,155	35,577	...	1,93,942	*m* 2,39,279	33,984	29,757
Supt. of Stamps ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	233,21,588	257,71,787	25,56,080	1,05,851	49,69,060	46,40,755	4,90,800	8,19,123	282,90,618	304,12,524	23,98,295	2,76,387	43,03,359	45,68,002	6,72,793	4,88,412
Net Increase or Decrease.	...	...	24,50,229	...	...	...	...	3,28,323	...	...	21,21,906	...	...	...	...	...

Districts.	LICENSE TAX.		SEA CUSTOMS.		LAND CUSTOMS.		SALT.		COURT FEE STAMPS.		NON-JUDICIAL STAMPS.		GRAND TOTAL.				Districts.
	Last Fasli.	Current Fasli.	Last Fasli.	Current Fasli.	Last Fasli.	Current Fasli.	Last Fasli.	Current Fasli.	Last Fasli.	Current Fasli.	Last Fasli.	Current Fasli.	Last Fasli.	Current Fasli.	Increase.	Decrease.	
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Ganjam	...	...	...	...	...	...	12,19,060	*t* 11,81,963	43,364	39,268	18,957	18,969	29,00,335	32,33,011	2,32,676	...	1 Ganjam.
2. Vizagapatam	...	...	37,515	39,725	...	...	2,08,808	*t* 2,70,948	60,217	68,956	35,344	37,383	13,55,975	15,42,513	1,86,538	...	2. Vizagapatam.
3. Godavery	...	...	53,125	*s* 36,603	...	...	4,42,807	*t* 4,79,145	1,22,504	1,18,311	53,988	58,878	38,54,999	37,67,883	...	87,116	3. Godavery.
4. Kistna	...	...	60,847	*t* 41,149	372	271	10,36,251	*t* 9,85,634	74,577	74,069	38,377	46,332	39,37,177	39,62,992	25,815	...	4. Kistna.
5. Nellore	...	...	1,140	1,352	...	...	10,37,246	*t* 9,95,674	53,403	51,387	36,593	37,560	26,47,178	26,80,444	33,266	...	5 Nellore.
6. Cuddapah	...	...	17	8	...	...	...	...	83,663	87,053	51,490	53,929	15,69,391	17,36,934	1,67,543	...	6. Cuddapah.
7. Bellary	...	...	...	...	...	...	5,865	*t* 7,700	80,387	86,733	55,052	59,366	23,79,259	26,92,374	3,13,115	...	7. Bellary.
8. Kurnool	...	...	...	...	...	...	829	972	41,378	39,076	34,549	34,848	14,56,772	14,37,991	...	18,781	8. Kurnool.
9. Chingleput	...	...	...	...	...	...	18,78,140	*t* 19,01,991	35,634	38,020	20,615	20,486	29,00,893	31,29,907	2,29,515	...	9. Chingleput.
10. Madras	241	170	13,11,771	*u* 12,44,183	...	...	...	...	1,39,834	1,33,431	67,893	64,773	25,69,585	24,29,845	...	1,39,740	10. Madras.
11. North Arcot	...	...	...	...	...	...	...	...	60,673	*j* 77,436	50,369	52,648	21,55,358	20,26,030	...	1,29,328	11. North Arcot.
12. South Arcot	...	...	55,541	*v* 44,435	85,973	*x* 71,856	5,33,466	*t* 5,60,621	65,347	64,672	57,258	42,177	29,73,030	25,43,923	5,70,893	...	12. South Arcot.
13 Tanjore	...	...	3,65,886	3,74,710	60,515	58,653	10,30,062	10,22,915	2,57,822	2,60,503	1,21,875	1,28,475	41,47,452	43,23,807	1,76,355	...	13. Tanjore.
14 Trichinopoly	...	...	...	...	...	...	...	...	59,622	57,066	28,052	32,875	12,55,329	13,61,011	1,05,682	...	14. Trichinopoly.
15 Madura	...	...	1,01,409	*w* 88,950	...	...	3,93,392	3,97,774	1,43,388	1,38,991	78,630	*k* 91,288	21,09,659	22,61,945	1,52,286	...	15. Madura.
16. Tinnevelly	...	...	...	...	...	...	7,93,163	*t* 8,06,108	1,44,452	1,44,993	75,767	1 88,037	28,48,916	28,66,466	17,550	...	16. Tinnevelly.
17. Coimbatore	...	...	...	...	...	...	...	...	67,541	61,993	41,958	46,954	18,75,843	20,47,125	1,71,282	...	17. Coimbatore.
18. Nilgiris	...	...	...	...	...	...	...	...	2,871	5,470	3,027	4,613	99,755	1,04,987	5,232	...	18. Nilgiris.
19. Salem	...	...	48,079	*x* 86,627	...	...	...	...	64,852	61,138	39,047	41,311	19,38,588	20,03,533	64,645	...	19. Salem.
20. South Canara ...	...	...	1,35,540	*y* 85,716	2,042	9,140	4,97,267	*t* 3,86,422	92,259	93,548	35,452	40,545	15,69,017	15,19,614	...	49,403	20. South Canara.
21. Malabar	...	...	...	...	...	...	8,11,312	8,11,201	2,38,921	2,41,699	1,45,353	*m* 1,66,034	28,60,573	29,16,891	56,319	...	21. Malabar.
Supt. of Stamps ...	...	...	...	...	...	...	...	...	75,960	92,830	93,482	77,302	1,69,442	1,70,692	1,250	...	Supt. of Stamps.
Total...	241	170	21,87,846	20,60,917	1,49,702	1,39,920	98,87,668	98,08,092	20,09,669	20,36,538	11,63,128	12,45,343	486,65,024	507,59,918	25,10,262	4,15,368	Total.
Net Increase or Decrease.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20,94,894	...	Net Increase or Decrease.

REMARKS.

Land Revenue, Current.

a—*Increase* due to the favourable character of the season.
b—*Increase* due to the more punctual realization of the current kists.
c—*Increase* not explained.
d—*Increase* due to large collections in this month on account of future kists.
e—*Increase* due to the beriz during the year being larger than that of the last Fasli.
f—*Increase* due to the closing of accounts last year on the 23rd March 1872 under instructions from the Accountant-General.
g—*Increase* due to the more punctual realization of the current kists, as also to the closing of accounts on 31st March 1873 instead of on the 28th as usual.
h—*Decrease* due to the suspension in the collection of kists in Taluqs which suffered from recent heavy rains.
i—*Decrease* due to the non-payment of the kists of the current fasli under the new settlement.

Land Revenue, Arrears.

j—*Increase* due to comparatively large arrears outstanding at the beginning of the fasli.
k—*Decrease* due to the arrears at the beginning of the fasli having been comparatively small.

Abkari.

l—*Decrease* due to the new Excise system.
m—*Increase* due to the higher rental of the farms for the current year.
n—*Increase* due to the punctual payment of the kists by renters.
o—*Decrease* due to the comparative smallness of the outstanding arrears at the beginning of the fasli.
p—*Increase* due to increased sales.
q—*Increase* due to the collection of arrears which were larger in this than in the previous fasli.

Income tax.

r—*Decrease* due to the minimum of taxable amount having been raised from Rupees 750 to 1,000 Rupees.

Sea Customs.

s—*Decrease* due to less exports of dutiable goods in this year.
t—*Decrease* due to the smaller exportation of Rice and Gingelly seeds to the English and French ports.
u—*Decrease* due to less imports of Cotton Piece goods, Metals and Corals, and to smaller exports of Indigo and Rice.
v—*Decrease* due to a falling off in the export trade of Paddy and Rice to Ceylon.
w—*Decrease* due to smaller importation of Cotton Piece-goods and Thread, and also to the exemption from duty of Gingelly Punak.
x—*Increase* due to large importation of Salt by private dealers and to general improvement of trade.
y—*Decrease* due to a falling off in the exports of Cocoanut-oil, as well as in the imports of liquor.

Land Customs.

z—*Decrease* due to a falling off chiefly in the exports of Indigo, Ground-nut Oil, and Piece-goods.

Salt.

a—*Decrease* due to the dull state of the market.
b—*Increase* due to comparatively larger sales in the current year at Bimlipatam.
c—*Increase* due to the larger purchase of Salt by boat traders in anticipation of certain channels being closed.
d—*Decrease* due to limited purchases by Brinjaries this year.
e—*Decrease* due chiefly to the exhaustion of the entire stock of Salt in Kanuparti.
f—*Increase* due to increased sales in the Madras Kotars.
g—*Increase* due to the Salt traders from the interior resorting to the pans of this District more numerously than in the previous year owing to the superior quality of the Salt exposed for sale.
h—*Increase* due to the closing of accounts on the 31st March 1873 instead of on the 28th as usual.
i—*Decrease* due to the depressed state of the Coffee market.

Court Fee Stamps.

j—*Increase* due to increased litigation.

Non-Judicial Stamps.

k—*Increase* due to the large purchase of general Stamps in consequence of the abolition of the Branch Bank.
l—*Increase* due to the renewal of Abkari engagements.
m—The Collector says that the increase is inexplicable.

General Comparative Abstract of the Collections in the various Items.

Items.	Last Fasli.	Current Fasli.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Land Revenue	282,90,618	304,12,524	21,21,906	...
Abkári	43,03,359	45,68,002	2,64,643	...
Income-tax	6,72,793	4,88,412	...	1,84,381
License-tax	241	170	...	71
Sea Customs	21,87,846	20,60,917	...	1,26,929
Land Customs	1,49,702	1,39,920	...	9,782
Salt	98,87,668	98 08,092	...	79,576
Stamps (Court Fee and Non-Judicial)	31,72,797	32,81,881	1,09,084	...
Total...	486,65,024	507,59,918	24,95,633	4,00,739
Collection to the end of February	92,76,481	*400,18,030	...	2,58,451
Do. in March	393,88,543	107,41,888	23,53,345	...
Total...	486,65,024	507,59,918	20,94,894	...

* The difference between this sum and that reported last month arises from a correction made by the Collector of Tinnevelly in his accounts.

Revenue Board Office,
Madras,
10th May 1873.

(Signed) J. GROSE,
Secretary.

To the Acting Secretary to Government, Revenue Department.
Copy to all Collectors.

1873.

Board of Revenue, MADRAS.

R 1940/73

From the Secy. to the Board of Revenue,

To the Acting Secy. to Govenment, R. D.

Copy to all Collectors.

Dated 10*th May* 1873.

Received

Encl.

MAY.

No. 764.

Collections of Revenue—in the several districts of Madras Presidency up to 31st March 1873.—Comparative Statement of —

Statement showing the Collections of the Arrack and Toddy Revenue from July 1872 to March 1873.

Districts	On account of Arrack	On account of Toddy	Total.	Remarks
Ganjam	-- -- --	-- --	48,728 -- --	The Collector states that he cannot distinguish the Toddy Collections from Arrack Collections.
Vizagapatam	39,121 4 4	16,610 -- --	5-,731 4 4	
Chingleput	70,388 -- --	34,058 -- --	104,446 -- --	
North Arcot	1,74,932 3 7	2,3597 4	177,291 10 11	
South Arcot	86,322 11 8	47,250 -- --	133,572 11 8	

Revenue Board Office,
Madras, 1st July 1873.

J Gole
Secretary

Ramasamy Pelly

(Enclosures in one Cover
Memorandum from the
Secretary to the Board of
Revenue to the Secretary
to Government R.D.
dated 1st July 1873,
No. 925
R. 1/1419/73

Statement showing
the collections of the
Abkarry and Toddy
Revenue from 1st July
1872 to March 1873.

No. 925

No. 122

Official Memorandum

In submitting the statement as promised in para 10 of Board's letter, dated 16th June 1873 No. 1027, the undersigned has the honor to forward with it, as requested in memorandum from the Secretary to Government Revenue Department, dated 19th June 1873 No. 124, the papers referred to in Mr. Pitchards petition. the original of which it has been ascertained was returned from the Government Office Madras to Cotacamund on the 17th June 1873.

(By Order)

J Grote
Secretary

Revenue Board Office
Madras - - -
1st July 1873 - - -

To
The Acting Secretary to
Government R.D.
with statement & a file of papers

E H

7th R: 23rd June/72 No. 827
G. O. 4 June/72 " 870 R.D
13th R: 8 June/72 " 943.
15th R: 17 June/72 " 1026.
8th R: 24 June/72 " 1096
8th R: 10 Aug/73 " 766
G.O. 6 June/73 " 579 R.D.

Madras,
Dated 16th June 1873.

From

The Secretary to the
Board of Revenue
Madras

To

The Acting Secretary to Government
Revenue Department

Sir,

I am directed to reply to Government Order, 6th June 1873 No 579.

The Abkarry Renter of Chinglepet complains that the Board have issued a Minute, depriving him of the Toddy Contract for the remaining two years of his lease.

This is not the case. In their Proceedings of the 10th May 1873, the Board, having come to the conclusion on general grounds that it was inexpedient for Arrack Contractors also to control the traffic in Toddy, ordered that in Chinglepet the System in force in all the

Rec'd 16th June 1873
Office Memo
From No 1940
The Secretary to the
Board of Revenue
To Secretary to
Government
Dated 14th June 1873
Dept
No
Encl

Forwarding Lieutenant
Fleming's collection of the
Kewr & Toddy revenue
in certain Dts from Sub
Rpe Dhanal 1873 together
with certain papers referred
to in Petn from Mr. Britto
and Abkari renter of Chin-
glepet.

Rs 14 Rup 1/73 No 729

Rec'd 23rd June

the other "Excise Districts" should be introduced next Fusly.

Under this system Mr Pritchard will sell the Toddy Farms of the talugs by public auction, and collect the rents from the Subrenters, and take 25 Per Cent of the Collections for his trouble.

This Order was perhaps mis-understood by the Collector when he intimated to Mr Pritchard that he was about to issue a notice that the Toddy Farms would be sold at the Collector's Cutcherry. The notice should of course emanate from Mr Pritchard and he should be allowed to fix the places of sale, subject to the conditions laid down by the Board. This mistake can easily be set right.

As regards the power of the Board to issue this order under the Contract, there can be no question. Para 4 of Mr Pritchard's agreement is as follows:—

"That I will dispose of the profits de-rived from the Sale of Toddy in such manner as the Collector directs, the Existing Toddy shops being maintained or at all events not reduced in number without the consent of the Collector." — Under this clause the Collector can of course direct Mr Pritchard to subrent the Toddy profits.

The first clause of the Contract, which Mr Pritchard supposes to be contravened by this Order is in the same terms as the first clause of the Ganjam Vizagapatam, North Arcot and South Arcot agreements, and in all those cases the renters have subrented the Toddy Farms.

To show the grounds on which the Board have decided that it is ex-pedient to separate the Arrack and Toddy Contracts, I am to submit a copy of Board's Proceedings, 7th June 1873, No 958. Renewed attention to the Subject was roused by the Honorable Mr Dalyell's report on the Abkarry Revenue of the Salem District, where in para 6 he des-cribes the evils which may arise from the amalgamation of the Arrack and Toddy Contracts, and in his account of the Salem Talug in the appendix to his re-port says: "As the Contractor has some time since given up the sale of Toddy in hopes of increasing that of arrack, which is far more profitable, only 5 Toddy Shops

Government Order 21st January 1873 No 81.

shops out of 329 sanctioned in the license have been opened, one for the convenience of the bakers at Salem, and the other four in the rented villages of the Womaloor Division." Since then the subject has been constantly before the Board.

With regard to Mr. Pritchard's statement that he never charged a single pie for the cartage of Toddy, I saw to refer you to para 16 of Mr. Boyle's report.

I enclose a copy of Mr. Pritchards agreement. A statement showing the collections from Arrack and Toddy upto the 31st March 1872 in Ganjam, Vizagapatam, Chingleput, North Arcot and South Arcot shall follow in a few days.

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

J Grote
Secretary.

To
The Ag. Secretary to Government
Revenue Department
with copy of Mr. Pritchard's agreement
(to be returned), & Board's Proceedings dated
7th June 1873 No. 958 to No.

No 729 — 14 July 1873.

Letter from
Read Secy of the Board of Revenue dated 16 June & 1 July

1873 Nos 1027 & 925.
Regarding complaint of the
Chingleput Abkari Contractor Mr. Pitchard
that he has been deprived of Toddy
Contract for remaining 2 years of his lease.

In his letter dated 31 May 1873
recorded in the G.O under
date 6 June 1873, No 579
Mr. T. Pritchard, Abkarry
Contractor of the Chingleput
District, on the experimental
Excise system, appealed
against the orders of the
Board directing that
the Toddy Farms of that
District should be sold,
by auction, for the remaining
two years of his lease,
instead of being left
in his own hands, as
was the case during

P.S.E

J. W.

Letter from
Secretary to the Board
of Revenue
No
To Mr. Secretary to Government
Revenue Deptt.

Dated 16th June 1873.
Recd 19th do
Rpd 21st do
Encl 3 — Encl 2 Petn
Subject

G.O. 14 July 73 No 729
Regarding Petn.
Orders on complaint
of Abkari Renter
of Chingleput that
he has been deprived
of Toddy contract
for remaining two
years of his lease.

R. 121-123

C. Rule 23 A. 10th

the past year. Mr Pritchard in his appeal maintained that the order of the Board involved a breach of the agreement entered into with him, and enlarged upon the satisfactory results which had followed his system of management.

2 The appeal was forwarded to the Board of Revenue for report, and their reply is under at the head of these Proceedings. The Board explain their order to which Mr Pritchard objects merely places him in the position of the other tobacco Contractors under the Excise system. They forward copy of their Proceedings which led to the issue of the order and maintain that they had full powers to issue it under the terms of the agreement with Mr Pritchard

3. In reference to the last form of Contract for the Experimental Excise in the N. Arcot Dt. system approved by Govt in G. O. it appears that clauses 4 & 5 provide that the sub-contracts for the sale of Toddy shall be sold by auction or otherwise disposed of, as the Collr may direct, and that 75 per cent of the

sums for which the Toddy
contracts may be sub. rented
shall be paid to Govt.

4. In Dr Pitchards agreement,
clause 4 has an somewhat
un-intelligible provision
"That he will dispose of the
"profits from toddy as the
"Colr shall direct", which
would seem to give the
Colr the power to require
him to so transfer the
whole of the profits to Govt,
but clause 5 provides that
he shall keep true accounts
of all sums paid to
him by toddy shopkeepers,
submit them to the Colr
when required, and pay
to Govt 75 per cent of all
sums received on account
of toddy shops.

It is quite clear that the intention was intended was to keep the toddy contract & let us behind the scenes which could not be the case - if the toddy contracts were accidently to fall into the hands of Dr Pitchard's hands would -

5. In mention whatever is made in this agreement of selling the toddy rents, by auction, and the terms of clause 5 show distinctly that nothing of the sort was contemplated, the allusion to shopkeepers and toddy shops show inventing, evidently, to divert payment made agreement, by the Contractor. The Govt are, therefore, at a loss to understand how the Board of Revenue can suppose that, under it, they are at liberty to deprive Dr Pitchard of direct management requiring him to and to sub. rent the

toddy farms. 6.

A reference to the correspondence which passed before the Contract was given to Mr Pitchard renders it still more difficult to understand the Board's contention. It seems appears that when the order of Govt, dated 11 May /72, confirming the grant of the contract to Mr Pitchard was received by the Board, it was forwarded by them ⊗ to Mr Pitchard that gentleman with the request among others, that he would state whether he would not let the revenue derived from Toddy, or retain its management in his own hands. To which Mr Pitchard replied that he accepted the latter arrangement, and was thereupon requested to report in detail the system of management which he proposed to adopt. These Proceedings were approved by Govt in their order dated 4 June 1872 No 820, and the subsequent Proceedings of the Board all go to show that the understanding between them and Mr Pitchard was that he was to retain in his own hands the direct management of the toddy revenue of the Chingleput District.

⊗ Bds Pro 23d May /72 No 827

⊗ Bds Pro 4th June 1872

7. Under the foregoing circumstances it is clear that the Board's orders regarding the sale of the toddy farms

by auction, cannot be
maintained, and they
will accordingly be requested
to cancel them. This is
fortunately of the less importance
as these rules have evidently
been the result of a misan-
-ception on the part of the
Board. They appear to have con
-sidered that Mr Pritchard's
personal management of the
Toddy revenue was extravagant
and costly, with reference to a
report from Mr Boyle which related
to the six months from July
to December, but it was overlooked
that during the following six
months the Palmyra Toddy revenue
would be realized which would, probably,
have the effect of bringing the expenditure
considerably below the figure named
by Mr Boyle, and the Collector,
as ~~incorrect~~, in their opinion,
proper. If the figures given

Abkary collections up to April 30th

	1871-72 Rs	1872-73 Rs
Ganjam	61.249	61.429
Vizagapatam	1.45.369	1.10,140
South Arcot	2.68.145	2.47.050
South Arcot	2.26.031	1.90,879
Chingleput	1.38.692	1.32,689

The Board of Revenue
~~F. Pritchard Esq~~

vi 7

in Mr. Pritchard's appeal are
correct, this would seem to
have been actually the case,
as his expenditure is put at
Rs 11.141 on actual collections
of upwards of Rs 1.14.000, being
a rate of less than 10 per cent.
In any case, however, it appears
from the figures noted in the
margin (which are taken from
the Revenue Collections Statement
for April, and are therefore more
recent than those submitted
by the Board) that Chingleput
is the only District in which
the Experimental Excise system
may be said to have been
financially successful, so
that Mr Pritchard can hardly
be blamed for unsuccessful
management.

Dept in M.S. 14/Aug
R of P&C 5/9

Canal

v. 121-123