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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.
B.P. No.

895

Press
Mis.

Dated

17th July 1961

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
17th July 1874.*

No. 147. Read the following Proceedings of the Board of Revenue, dated 22nd June 1874, No. 1,530:—

Read the following letter from R. W. BARLOW, Esq., Collector of the Chingleput District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Red Hills, 20th April 1874, No. 155:—

I HAVE the honour to forward, for the information of the Board, two original statements (marked A and B) furnished by Mr. Pritchard, giving details as to the working of the Arrack and Toddy farms of this district under the new system for the year ending 30th of June 1873.

2. These statements show that the working of the new system has been a decided success, whether viewed from an administrative or financial point. Mr. Pritchard has endeavoured to make these returns as clear as possible, and has opened to us what has hitherto been a sealed book. He further promises to give a detailed account of the working of the contract for the current year.

3. It will be observed from columns 37 and 10 of Statements A and B, respectively, that the profits of the Izaradar himself have been Rupees 34,163-15-2 for Arrack and Rupees 26,751-4-9 for Toddy. To these sums if we add Rupees 20,000, the approximate value of the Arrack remaining in store at the close of the year (*vide* column 8, Statement A), the expense and manufacturing charges of which have already been defrayed, the total profits to the renter amount to the large sum of Rupees 80,915-3-11.

4. The other points deserving notice seem to me to be—

(1.) That Mr. Pritchard's kists have been paid with regularity.

(2.) That the sales of Toddy have not fallen off.

(3.) That the renter's balances with the shop-keepers, out-standing uncollected, seem very small (*vide* column 33, Statement A, and column 7, Statement B).

When Chendrasekara Pillay was deprived of his contract in 1870, after holding it only for eighteen months, Rupees 30,000 or thereabouts were due to him in arrears by the shop-keepers.

5. In conclusion, I may observe that the amounts as per margin, or a

Arrack...	RS.	1,00,303
Toddy ...		80,253
		1,80,556

total of Rupees 1,80,556, accrue to the State from the Abkari of the district, whereas the farm was last rented for only Rupees 1,58,000 per annum.

ENCLOSURES Nos. 1 and 2.—Statements.

In his letter, dated 2nd September 1873, recorded in the Board's Proceedings, dated 11th September 1873, No. 1,803, the Collector of Chingleput reported that the Abkari collections of the district during the first year of the experimental excise system, ending 30th June last, had amounted to Rupees 1,80,577, being Rupees 22,557 in excess of the revenue collected during the previous year; and that the reports of the Tahsildars generally showed that the quality of the liquor

sold had been better than in previous years. The Board considered this result to be satisfactory, but called for some further detailed information.

2. The Collector now submits two detailed statements supplied by Mr. Pritchard, showing his collections and expenditure both on Arrack and Toddy with the quantities sold in the different localities of the District, and observes that what has hitherto been a sealed book to Government (i.e. the detailed management of an Abkari Farm) has been opened to him, and that the experimental excise system as managed by Mr. Pritchard has proved a decided success, whether viewed from an administrative or from a financial point of view.

3. As regards Arrack, it appears that a little over 60,000 gallons have been issued from the distillery at Madras to twenty-nine depôts maintained by Mr. Pritchard in the different taluqs of the district, and that excise duty, at Rupees 1-12-0 per gallon, has been paid upon this quantity, less 5 per cent. allowed for wastage before issue. The wastage at the depôts has amounted to 1,340 gallons; but the liquor has been diluted sufficiently to cover this loss, as excess by dilution is stated to have been 1,397 gallons.

4. From these twenty-nine depôts the quantities noted in the margin have been issued to the shops of the several taluqs, numbering in all 328. For this quantity the shop-keepers have paid or will pay to Mr. Pritchard Rs. 1,87,016-8-2, or Rupees 3-7-10 per gallon, and have sold it to the public for Rs. 1,96,981-0-7, or at Rupees 3-10-10 per gallon on the average, though the actual rates of sale

from Mr. Pritchard's depôts have varied from Rupees 4 to Rupees 1-15-0 per gallon, the bulk of the sales having apparently taken place at from Rupees 3-4-0 to Rupees 3-12-0 per gallon. The Collector should ascertain and report what the retail price to the public has been in each taluq, and should explain how 20 gallons of spirits appear to have been sold at Rupees 1-15-0 per gallon, being five Annas under the minimum price prescribed in Mr. Pritchard's license.

5. The cost of superintendence and cartage, etc., has amounted to Rupees 12,530-5-6 (or on 60,000 gallons, about Annas 3-4 per gallon), and the cost of the liquor, which is of same strength as that supplied to the town Abkari, is entered at Annas 10-6 per imperial gallon, both of which items appear to be very moderate, the former especially so, as it is but 6-7 per cent. on the collections.

6. It is noted that the consumption of Arrack in the different taluqs varies considerably as shown below, and the Collector should obtain from Mr. Pritchard any explanation which he may be able to afford on the subject:—

	Drams 48 to the Imperial Gallon.
Sydapet...	6-53
Conjeveram ...	4-48
Trivellore ...	3-03
Poneri ...	2-00
Chingleput ...	2-41
Madurantacum ...	1-08

7. The Toddy revenue is managed on a somewhat different system: the 456 Toddy shop-keepers of the district agree to sell a certain quantity of Toddy, all the cost of which they meet, and pay a duty to the contractor of about 2 Rupees for 24 measures. It seems that these "dowles" or agreements amounted to Rupees 1,20,134-7-5, including Rupees 739-1-0 rent of palmyras on poramboke lands. Of this sum, Mr. Pritchard collected Rupees 1,18,037-1-8, and he charges Rupees 11,081-13-11 as cost of superintendence and management, leaving the net collections at Rupees 1,07,005-3-9, of which he has paid Rupees 80,253-15-0, or 75 per cent. to Government. It thus appears that Mr. Pritchard's total expenditure for superintendence and management for both Arrack and Toddy has amounted during the year to Rupees 23,612-3-5, of which he has debited something less than half to Toddy.

8. The gross amount paid to Government for both Arrack and Toddy has reached Rupees 1,80,556, being Rupees 55,556 in excess of the minimum revenue prescribed in Mr. Pritchard's contract, and Rupees 30,340 in excess of the average rental paid for the district during the ten years for which it was held by previous contractors under the farming system.

	Average of annual Collec- tions in ten years ending 30th June 1872.	Minimum revenue fixed by Government under Experi- mental Excise System.	Revenue of 1872-73 as per special Reports.
	RS.	RS.	RS.
Ganjam ...	81,554	66,000	76,189
Vizagapatam ...	1,12,217	1,50,000	1,19,040
South Arcot ...	2,08,008	1,75,000	1,91,067
North Arcot ...	2,77,024	2,70,000	2,90,189

9. This result contrasts most favourably with that obtained in any other district managed on the experimental excise system, and the Board readily accord to Mr. Pritchard full credit for his successful operations. It would seem from the accounts submitted by him that his net profits have been something like Rupees 54,000 on the Arrack and Rupees 26,000 on the Toddy, so that the profits of previous renters at the low rates of rent, which were sometimes paid, must have been simply enormous.

10. It is quite clear from these figures that Arrack sold by retail at Rupees 3-10-10 per gallon can well afford to pay to Government an excise duty of Rupees 2-4-0 per gallon, and still leave the distiller a very liberal profit.

11. These Proceedings will be submitted to Government for their information, and will be communicated to the Collectors of North Arcot, South Arcot, Ganjam, and Vizagapatam.

*Proceedings of the Madras Government, Revenue Department,
17th July 1874.*

No. 118.

ORDER THEREON, 17th July 1874, No. 895.

Separate Revenue, No. 9.

Abkari.

HIS EXCELLENCY the Governor in Council agrees with the Board in considering Mr. Pritchard's management to have been very satisfactory.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

No. 1,510.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd June 1874.

Read the following letter from J. W. BARLOW, Esq., Collector of the Chingleput District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Red Hills, 20th April 1874, No. 155:—

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THE BOARD OF REVENUE

REVENUE

Col. of 1874

JULY
Nos. 157-148.

Col. of 1874
Nos. 157-148.

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(A true Copy and Extract.)

J. E. M.
Secretary.

To the Acting Secretary to Government, Revenue Department,
with two original Statements.

.. the Collector of Ganjam.
.. the Collector of Vizagapatam.
.. the Collector of North Arcot.
.. the Collector of South Arcot.
.. the Collector of Chingleput.

Erd. F. R. Bantleman.

895.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceeding
and of Revenue

Per 29 June 1874
No 1530

I should have thought it
surprising to find that
Mr. Mitchell, whose
experience and skill is large
enough to be its own
reward. I should like to see the
report from their papers, and in Council
that there ought to be with the Board
a considerable increase, and in
the revenue department management
service - I should appear

QCC

Forwarded
2/4.

22/2/74

Subscribed to
the Indian Revenue
Board of Revenue,
MADRAS.

PROCEEDINGS, 22ND JUNE 1874, No. 1,530.

Received 29 June 1874.
No. 1,530.

The Indian Revenue
Board of Revenue,
MADRAS.

Arrack and Toddy farms—of Chingleput
District.—Collector's report on working of—
under excise system for year ending 30th June
1873, reviewed.—Board's Proceedings sub-
mitted to Government, and communicated to
Collectors of North Arcot, South Arcot, Ganjam,
and Vizagapatam.

147
Cost of the Board

I think the Board should
be able to do much more
for the revenue.

The Board's management
is not so good as it
should be. The Board
should be able to do
much more for the
revenue. The Board
should be able to do
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revenue.

895.

PROCEEDINGS of the MADRAS GOVERNMENT.

of 17 July 1874.
Read the following Proceeding
of the Board of Revenue

Submitting review on
report from Collector of
Chingleput on working
of Arrack and Toddy (Here entered 29 June 1874
No 1530)
farms under excise system
for the year ending 30
June 1873.

His Excellency the
Governor in Council
agrees with the Board
in considering Mr
Pritchard's management
to have been very satis-
factory -

Ordered in Council
11/7/74.

To B of Revenue } 28/7
with 2 Cms }

QCC

But Mr Pritchard's report
amounts to about 40
percent on the cost price
including the excise duty

1 JUNE
No. 1,530.

Arrack and Toddy farms—of Chingleput
District.—Collector's report on working of—
under excise system for year ending 30th June
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Collectors of North Arcot, South Arcot, Ganjam,
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at the 10th of July
is submitted to
Chingleput at
State Law Co.
the year Rs 30,000
in 30 cents of the Government
and the same the price
by 1000 and Rs 55,000 a year
the revenue can be increased
while a good business has been

147-148