(1) Number of pages 22

(2) Date of repair 23.5.84

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / B.P. No. 1291 Press. / Mis.

Dated 12.8.1878 197 .

Not to be folded or roughly handled

1291/1

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

12th August 1878, No. 1,291.

Read the following paper :—

No. 165. Proceedings of the Board of Revenue, dated 21st May 1878, No. 1,374.

Read again Board's Proceedings, dated 28th March 1878, No. 854, and 13th April 1878, No. 1,028.

Read also the following :—

From H. J. STOKES, Esq., Acting Collector of Madura, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Shembaganur, 5th May 1878, No. 147.

Board's Procs., 28th Mar. 1878, No. 854.
" 13th April " " 1,028.
" 25th March " " 807.
" 4th April " " 3,531 (Mis.)
Communicating G.O., 18th Mar. 1878, No. 417.

WITH reference to the Board's Proceedings noted in the margin, I have the honor to submit a statement showing the demand, collection, and balance on account of the Abkari farms in the district and to report as follows.

2. The arrears began to accumulate from the time when famine became serious, and their large amount is due to the inability of the renters to pay their kists in consequence of there being no market for liquor. The Sub-Collector observes "there is no doubt that their collections have been greatly affected by the famine and the poverty of the people generally, and the imprisonment for crime of large numbers of the ordinary consumers must have told heavily on their receipts;" while the Acting Head Assistant Collector understands that the renters were ruined by 1877 when whole tracts were deserted and hundreds of villages depopulated, and believes that they got a very small part of their farm amount last year, and that there is no hope of getting anything out of them.

No. 70, dated 6th February 1877, embodied in Board's Proceedings, dated 3rd March 1877, No. 1,013.

Mr. McQuhae believed (*vide* his letter embodied in the Board's Proceedings, dated 13th April 1877, No. 1,638,) the statement of the Abkari renters of the Madura Dindigul, and Palni Taluks that they had sustained heavy losses to be true, and considered that a resale in the case of Melur Toddy Contractor would entail heavy loss, and that it would be difficult to obtain bidders in the season of scarcity—*vide* his letter noted in the margin, and the Board also observed in their Proceedings, dated 5th October 1877, No. 4,643, that resale would hardly be advisable.

3. Stringent measures have however been adopted for the realization of the arrears and to enforce punctual payment of current dues. The attention of the Tahsildars has frequently been drawn to this point, and with a view to effect this object, they have been directed to watch closely that the collections by the renters are not appropriated to themselves, but paid in to meet the outstandings, the cusbah collections being remitted to the treasuries daily and the village collections once in ten days; and weekly statements of the collections are furnished by the Tahsildars and scrutinized in my office. The Divisional officers and Tahsildars and Deputy Tahsildars have spared no pains to expedite collections and give effect to the above arrangements, but the effects of the famine on the consumption and sale of liquor are such that attempts at the collection of the whole arrears are unavailing and even the current kists are not in all cases punctually realized.

4. The figures noted in the margin show the amounts for which the farms were rented out for Faslis 1282* to 1284 and for Faslis 1285† to 1287, and it would appear that the amount of the present lease has far exceeded that of the former lease. This, added to the rigor of the famine, renders it certain that the renters must have sustained heavy losses.

Annual rent.
RS.
* 1,86,675
† 2,80,700

5. The arrears chiefly consist of those due from the Arrack Renters of Madura, Dindigul, Pulni, and Tirumangalam Taluks, from the Toddy Contractors of Melur and Shevagungah, and from the late renters of certain other taluks whose farms have been resold. The Arrack Renters of Madura, Dindigul, and Pulni are not natives of this district but of Coimbatore and Bangalore, and applications have been sent to the authorities of those places for the realization of the arrears. The General Deputy Collector considers offer of terms useless, and recommends the farm may be placed under Amani. The Sub-Collector however recommends that they may be allowed to continue the lease on the condition that they pay in the receipts as at present, and guarantee to pay the balance remaining due at the end of the fasli after deducting the amount recommended for remission in my letter, No. 110, dated 30th March 1878, with interest before the end of Fasli 1288. The renters are said to be respectable men anxious to maintain their credit; and I think the terms recommended by the Sub-Collector reasonable. I think the same concession may be extended to the Arrack Renter of Tirumangalum Taluk. The toddy farm of Melur has been taken under Government management (*vide* Proceedings, dated 3rd March 1877, No. 1,013), and as observed in the Collector's letter embodied in the above Proceedings, the renter's property is very inconsiderable. The Shevagungah Toddy Renter has not paid his kists and the Head Assistant Collector has taken measures for their recovery.

6. The other renters against whom large arrears are outstanding have through inability to pay the same allowed their farms to be resold, and it is next to impossible to recover much from them; and nothing can be done but to get what we can, striking the remainder off the accounts.

7. I consider that a resale would not advantage Government now as the Contractor would have very little time to make his arrangements before the close of the term and the present Contractor would certainly lose heavily.

ENCLOSURE NO. 1.—Statement.

From H. J. STOKES, Esq., Acting Collector of Madura, to C. A. GALTON, Acting Secretary to the Board of Revenue, dated 13th May 1878, No. 162.

IN continuation of my letter, No. 147, dated 5th May 1878, I have the honor to explain the difference noticed in the Board's Proceedings, No. 854, dated 28th March 1878, between the amounts of arrears of Abkari revenue as entered in the return already furnished to the Board and that submitted with my letter, No. 88, dated 8th March 1878.

2. The statement submitted with the above letter was prepared up to the end of February 1878. The balances set forth opposite each taluk were the amounts of arrears which stood against the original renters for Faslis 1285—87 after deducting the amounts of deposits plus the arrears, if any, against the renters of those farms at the resale minus the amounts of their deposit. The enclosed statement will show the manner in which the balance has been arrived at. There were arrears other than those against the marginally-noted renters, and they have not been taken into account as the amounts of their deposits were greater than their arrears.

	Arrears up to the end of February 1878.
	RS.
Ramnad Toddy	2,641
Madura Toddy Renter at the resale.	45
Pereacolum Arrack Renter at the resale	147
Pereacolum Toddy do. ...	166

3. The Board's figures have been arrived at by adding the whole arrears together plus Rupees 4,738, being the difference between the first and second sales of the Abkari farm of the Dindigul Taluk for Faslis 1282—84.

Deposit to be set against the arrears.		
RS.	A.	P.
3,625	0	0
900	0	0
781	4	0
248	12	0

4. I return the enclosures received with the Board's Proceedings, No. 1,028, dated 13th April 1878.

ENCLOSURE NO. 1.—Statement.

ENCLOSURE NO. 2.—Petition.

Petition No. 1,971 of 1877 from the Abkari Contractors of the Madura, Dindigul and Pulni Taluks.

THE foregoing letters furnish the information called for in G.Os., dated 5th and 18th March 1878, Nos. 348 and 417, regarding the heavy arrears of Abkari revenue in the Madura District and will be submitted to Government with reference thereto. The rents for the current triennial lease were far higher than those obtained for the previous lease, and probably exceeded the value of the farms even in a favorable season; this fact coupled with the famine sufficiently explains the inability of the renters to pay their dues, and all the farms except the Madura, Dindigul, Pulni, and Tirumangalum Arrack, and Melur, Pulni, and Shevagangah Toddy farms have been resold at a loss of nearly Rupees 40,000. The Melur farm has been taken under Government management. Stringent measures have been adopted for the realization of the arrears and to secure prompt payment of current kists.

2. As regards the arrears outstanding against the renters of Madura, Dindigul, Pulni, and Tirumangalam Arrack farms, examination of their accounts, which appear to have been kept in a business-like manner, shows that they have sustained heavy losses and that they are deserving of consideration. It would obviously be useless at this late date to resell the farms or take them under Government management, and the Board resolve to accept the Collector's recommendation in regard to them, viz., to remit half the balance outstanding against them at the end of February last after deducting their deposits, viz., Rupees 21,307, in the case of the former and Rupees 3,472-8-0 in the case of the latter, provided they pay in their current receipts as at present and guarantee to liquidate the balance outstanding at the end of this fasli with interest before the end of Fasli 1288.

3. The Board fear that the loss by resale is likely to prove irrecoverable, and will have eventually to be written off the accounts.

4. The petitioners will be referred to the Collector.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 166. ORDER THEREON, 12th August 1878, No. 1,291.

Separate Revenue, No. 17.
Abkari.

HIS GRACE the Governor in Council observes that the Board's proposal for remission should have been submitted for the sanction of Government, but he sees no reason to think that what the Board approved was excessive.

2. The Government await the Board's proposals for the ultimate settlement of the outstanding demand on the renters whose lease has expired.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

1291
3

Govt. of {1878} Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated August 12th.

Printed 13th.

Recd. *Encl.*

G.O., 12th August 1878, No. 1,291

AUGUST.
Nos. 165-166.

Abkari Revenue in the Madura District.—Observing that the Board's proposal for remission of the arrears of — should have been submitted for the sanction of Government, but see no reason to think that what the Board approved was excessive, awaiting Board proposals for the ultimate settlement of the outstanding demand on the renters whose lease has expired.

Vide G.O. 4438/78.
Vide G.O. 5265/78.

No. 1,374.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st May 1878.

Read again Board's Proceedings, dated 28th March 1878, No. 854, and 13th April 1878, No. 1,028.

Read also the following :—

From H. J. STOKES, Esq., Acting Collector of Madura, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Shembaganur, 5th May 1878, No. 147.

Board's Procs., 28th Mar. 1878, No. 854.
" 13th April " " 1,028.
" 25th March " " 807.
" 4th April " " 3,531 (Mis.)
Communicating G.O., 18th Mar. 1878, No. 417.

WITH reference to the Board's Proceedings noted in the margin, I have the honor to submit a statement showing the demand, collection, and balance on account of the Abkari farms in the district and to report as follows.

2. The arrears began to accumulate from the time when famine became serious, and their large amount is due to the inability of the renters to pay their kists in consequence of there being no market for liquor. The Sub-Collector observes "there is no doubt that their collections have been greatly affected by the famine and the poverty of the people generally, and the imprisonment for crime of large numbers of the ordinary consumers must have told heavily on their receipts;" while the Acting Head Assistant Collector understands that the renters were ruined by 1877 when whole tracts were deserted and hundreds of villages depopulated, and believes that they got a very small part of their farm amount last year, and that there is no hope of getting anything out of them.

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3. Stringent measures have however been adopted for the realization of the arrears and to enforce punctual payment of current dues. The attention of the Tahsildars has frequently been drawn to this point, and with a view to effect this object, they have been directed to watch closely that the collections by the renters are not appropriated to themselves, but paid in to meet the outstandings, the cusbah collections being remitted to the treasuries daily and the village collections once in ten days; and weekly statements of the collections are furnished by the Tahsildars and scrutinized in my office. The Divisional officers and Tahsildars and Deputy Tahsildars have spared no pains to expedite collections and give effect to the above arrangements, but the effects of the famine on the consumption and sale of liquor are such that attempts at the collection of the whole arrears are unavailing and even the current kists are not in all cases punctually realized.

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Annual rent.
RS.
* 1,86,675
† 2,80,700

5. The arrears chiefly consist of those due from the Arrack Renters of Madura, Dindigul, Pulni, and Tirumangalam Taluqs, from the Toddy Contractors of Melur and Shevagungah, and from the late renters of certain other taluqs whose farms have been resold. The Arrack Renters of Madura, Dindigul, and Pulni are not natives of this district but of Coimbatore and Bangalore, and applications have been sent to the authorities of those places for the realization of the arrears. The General Deputy Collector considers offer of terms useless, and recommends the farm may be placed under Amani. The Sub-Collector however recommends that they may be allowed to continue the lease on the condition that they pay in the receipts as at present, and guarantee to pay the balance remaining due at the end of the fasli after deducting the amount recommended for remission in my letter, No. 110, dated 30th March 1878, with interest before the end of Fasli 1288. The renters are said to be respectable men anxious to maintain their credit; and I think the terms recommended by the Sub-Collector reasonable. I think the same concession may be extended to the Arrack Renter of Tirumangalum Taluq. The toddy farm of Melur has been taken under Government management (*vide* Proceedings, dated 3rd March 1877, No. 1,013), and as observed in the Collector's letter embodied in the above Proceedings, the renter's property is very inconsiderable. The Shevagungah Toddy Renter has not paid his kists and the Head Assistant Collector has taken measures for their recovery.

6. The other renters against whom large arrears are outstanding have through inability to pay the same allowed their farms to be resold, and it is next to impossible to recover much from them; and nothing can be done but to get what we can, striking the remainder off the accounts.

7. I consider that a resale would not advantage Government now as the Contractor would have very little time to make his arrangements before the close of the term and the present Contractor would certainly lose heavily.

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From H. J. STOKES, Esq., Acting Collector of Madura, to C. A. GALTON, Acting Secretary to the Board of Revenue, dated 13th May 1878, No. 162.

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2. The statement submitted with the above letter was prepared up to the end of February 1878. The balances set forth opposite each taluq were the amounts of arrears which stood against the original renters for Faslis 1285—87 after deducting the amounts of deposits plus the arrears, if any, against the renters of those farms at the resale minus the amounts of their deposit. The enclosed statement will show the manner in which the balance has been arrived at. There were arrears other than these against the marginally-noted renters, and they have not been taken into account as the amounts of their deposits were greater than their arrears.

	Arrears up to the end of February 1878.
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Madura Toddy Renter at the resale.	45
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Deposit to be set against the arrears.		
RS.	A.	P.
3,625	0	0
900	0	0
781	4	0
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2. As regards the arrears outstanding against the renters of Madura, Dindigul, Pulni, and Tirumangalam Arrack farms, examination of their accounts, which appear to have been kept in a business-like manner, shows that they have sustained heavy losses and that they are deserivng of consideration. It would obviously be useless at this late date to resell the farms or take them under Government management, and the Board resolve to accept the Collector's recommendation in regard to them, viz., to remit half the balance outstanding against them at the end of February last after deducting their deposits, viz., Rupees 21,307, in the case of the former and Rupees 3,472-8-0 in the case of the latter, provided they pay in their current receipts as at present and guarantee to liquidate the balance outstanding at the end of this fasli with interest before the end of Fasli 1288.

3. The Board fear that the loss by resale is likely to prove irrecoverable, and will have eventually to be written off the accounts.

4. The petitioners will be referred to the Collector.

(True Copies and Extract).

C A Galton
Acting Secretary.

To the Secretary to Government, Revenue Department,
with copies of Board's Proceedings, dated 28th March and
13th April 1878, Nos. 854 (with enclosure to be returned) and
1,028; of Collector's letters, dated 5th and 13th May 1878,
Nos. 147 and 162, with enclosures (in original) to be returned.
" Collector of Madura.
" Endorsement to Petitioners.

Exd. W. J. Lewis.

11/2204

1878,
Board of Revenue,
MADRAS.

PROCEEDINGS, 21st MAY 1878, No. 1,374.

4/ 21-5-78

Encl.

Received 25th May/78

MAY
No 1,374.

Arrears of Abkari Revenue—in Madura District.—Submitting to Government with remarks papers furnishing information called for regarding the heavy —

Dist.

No. 1374

Proceedings of the Board of Revenue.
Dated 21st May 1878—

Read again Board's Pro. dd 28th March 1878, No. 854 and 18th April '78, No 1028.—
Also letters from Collector of Madura dd 5th and [illegible] May '78, Nos 47 & 162 and Petitions No. 1971 of 1877 from Abkary Contractors of the Madura, Dindi-gul and Palni Taluqs in the Madura District.—

The foregoing letters furnish the information called for in G.Os dd 5th & 18th March '78, Nos 348 & 417 regarding the heavy arrears of Abkary Revenue in the Madura District and will be submitted to Govt. with reference thereto. The rents for the current triennial lease were far higher than those obtained for the previous lease and probably exceeded the value of the farms even in a favourable season; this fact coupled with the famine sufficiently explains the inability of the renters to pay their dues, and all the farms except the Madura, Dindigul, Palni and Tirumangalam Arrack, and Melur, Palni and Shivaganga Toddy farms have been re-sold at a loss of nearly Rupees 40,000. The Melur farm has been taken under Govt. management. Stringent measures have been adopted for the realization of the arrears and to secure prompt payment of current kists.

2. As regards the arrears outstanding against the renters of the Madura, Dindigul, Palni & Tirumangalam Arrack farms, examination of their accounts which appear to have been kept in a business-like manner shows that they have sustained heavy losses and that they are deserving of consideration. It would obviously be useless at this late date to resell the farms or take them under Government management and the Board resolve to accept the Collector's recommendation in regard to them namely to remit half the balance outstanding against them at the end of February after deducting their deposits namely Rupees 2,307 in the case of the former and Rupees 3472/2 in the case of the latter provided they pay in their current receipts as at present and guarantee to liquidate the balance outstanding at the end of this Fusly with interest before the end of Fusly 1288.—

The—

3. The [illegible] fear that the loss by resale is likely [illegible] irrecoverable and will have eventually [illegible] be [illegible] off the Assignments.
4. [illegible] Gentlemen will be referred to the Collector.

(True Extract)

[illegible]
Act. Secretary.

To.

The Secretary to Government, R. D.
With copies of Bd. Revs. of 28th March & 13th April 78 Nos. 854 and 1028, of Collr's letters of 5th & 13th May 78, Nos. 147 & 162 with enclosures (in orig. to be retd.) - [illegible] with Petition

* with enclosure to be retd. —

1291
7

Revenue 1878 Dept.
No 2204.

Pro. of the Bd. of Rev:

Dated 21st
Despd 2d
Recd 2d } May 1878.

820

Excise. 10
6 Ord

S. O. No 1291 - 13 August 1878.

Submitting letters from Collr of Madura furnishing information called for by Govt regarding heavy arrears of Abkari Revenue in that Dt.

C. 8-6-78 R.C. 11-7-78
R. 27-6-78 R. 22-7-78
R.C. 14-8-78. R. 12-8-78

Madura Collector's Office
Circuit Cutcherry
(Camp) Shembaganur
Periacolam Taluk
5 May 1878

No 147

1291/8

From

H. J. Stokes Esqr
Ag Collector of Madura

To

C. A. Galton Esqr
Ag Secretary to the
Board of Revenue
Madras

Sir,

Bd's Pros of 28 March 1878 No 854
Do — of 13 April 1878 No 1028
Do — of 25 March 1878 No 807
Do — of 4 April 1878 Misc No 3531
communicating G. O. dated 18 March 1878, No 417.

With reference to the Board's Proceedings noted in the margin, I have the honor to submit a statement shewing the Demand Collection & Balance on account of the abkarry farms in the District and to report as follows.

2. The arrears began to accumulate from the time when Famine became serious, and their large amount is due to the inability of the Renters to pay their kists in consequence of there being no market for liquor. The

Sub

Sub Collector observes "there is no doubt that their Collections have been greatly affected by the famine and the poverty of the people generally and the imprisonment for crime of large numbers of the ordinary consumers must have told heavily on their receipts" while the acting Head Assistant Collector understands that the renters were ruined by 1877, when whole tracts were deserted and hundreds of Villages depopulated, and believes that they got a very small part of their farm amount last year and that there is no hope of getting anything out of them.

Mr. McQuhae believed[×] the statement of the Abkarry renter of the Madura, Dindigul and Pulni Taluks that they had sustained heavy losses to be true and considered that a resale in the case of Melur Toddy Contractor would entail heavy loss, and that it would be difficult to obtain bidders in the season of scarcity vide his letter noted[×] in the margin and the Board also observed in their Proceedings dated 5th October 1877 No. 4643, that resale would hardly be advisable.

[×] vide his letter embodied in the Bd's Procs. of 13th April 1877 No. 1638.

[×] No. 70 of 6th Febry 1877 embodied in Bd's Procgs. of 3rd March 1877 No. 1013.

3. Stringent measures having however been adopted for the realization of the arrears and to enforce punctual payment of current dues the attention of the Tahsildars has frequently been drawn to this point, and with a view to effect this object, they have been directed to watch closely that the Collections by the Renters are not appropriated to themselves but paid into meet the outstandings, the Cusbah Collections being remitted to the Treasuries daily and the Village Collections once in 10 days, and weekly statements of the Collections are furnished by the Tahsildars and scrutinized in my office. The Divisional Officers and Tahsildars and Dy. Tahsildars have spared no pains to expedite collections and give effect to the above arrangements, but the effects of

of the famine on the consumption and sale of liquor are such that attempts at the Collection of the whole arrears are unavailing and even the Current Kists are not in all cases punctually realized.

4. The figures noted in the margin shew the amounts for which the farms were rented out for fuslies 1282 (a) to 1284 and for fuslies 1285 (b) to 1287; and it would appear that the amount of the present lease has far exceeded that of the former lease. This, added to the rigour of the famine, renders it certain that the renters must have sustained heavy losses.

Annual rent
(a) 186,675
(b) 280,700

5. The arrears chiefly consist of those due from the Arrack renters of Madura, Dindigul, Pulni and Tirumangalam Taluks, from the Toddy Contractors of Melur and Shivagungah and from the late renters of certain other Taluks whose farms have been resold. The Arrack renters of Madura, Dindigul and Pulni are not natives of this District but of Coimbatore and Bangalore, and applications have been sent to the authorities of those places for the realization of the arrears. The General Dy. Collector considers offer of terms useless and recommends the farm may be placed under Amani. The Sub Collector however recommends that they may be allowed to continue the lease on the condition that they pay in the receipts as at present, and guarantee to pay the balance remaining due at the end of the fusli after deducting the amount recommended for remission in my letter No 110 dated 30 March 1878, with interest before the end of Fusli 1288. The renters are said to be respectable men anxious to maintain their credit. And I think the terms recommended by the Sub-Collector reasonable. I think the same concession may

may be extended to the Arrack Renter of Tirumangalam Taluk. The Toddy farm of Melur has been taken under Government management (vide Prog. dated 30 March 1877 No 10,13), and as observed in the Collector's letter embodied in the above Proceedings the renter's property is very inconsiderable. The Shivagungah Toddy renter has not paid his Kists and the Head Assistant Collector has taken measures for their recovery.

6. The other renters against whom large arrears are outstanding, have, through inability to pay the same, allowed their farms to be resold and it is next to impossible to recover much from them; and nothing can be done but to get what we can, striking the remainder off the accounts.

7 I consider that a resale would

would not advantage Government now as the Contractor would have very little time to make his arrangements before the close of the term and the present Contractor would certainly lose heavily.

I have &ca
(Signed) H. J. Stokes
Ag Collector

(True Copy)

Ag: Secretary

Enclosure in Board's
Proceedings, dated
21st May 1878
No. 1374
2. The Secretary
to Govt. R.D.
Rev. 2204/78
for 12 sheets & 1 lb.
Collector's Letter
dated 15 May 1

No. 162.

1291/12

From

H. J. Stokes Esquire
Ag. Collector of Madura

To

C. A. Galton Esquire
Ag. Secretary to the
Board of Revenue
Madras.

Sir,

In continuation of my letter No. 147 dated 5th May 1878, I have the honor to explain the difference noticed in the Board's Proceedings No. 854 dated 28th March 1878 between the amounts of arrears of Abkary Revenue as entered in the Return already furnished to the Board and that submitted with my letter No. 88, dated 8th March 1878.

2. The Statement submitted with the above letter was prepared up to the end of February 1878. The balances set forth opposite each Taluq, were the amounts of arrears which stood against the original renters for Fuslies 1285–87 after deducting the amounts of deposits plus the arrears, if any, against the renters of those farms at the resale minus the amounts of their deposit. The enclosed Statement will show the manner in which the balance

balance has been arrived at. There were arrears other than those against the marginally noted renters and they have not been taken into account as the amount of their deposits were greater than their arrears.

Arrears up to end of May 1878	Deposit of [illegible] against the arrears
Ramnad [illegible] 2641	3625
Madura [illegible] at the [illegible] } 46	900
[illegible] renters at the [illegible] } 147	750 – [illegible]
[illegible] 116	268 – 12 –

3. The Board's figures have been arrived by adding the whole arrears together plus Rs 4738, being the difference between the first and second sales of the Abkary farm of the Dindigul Taluq for Faslis 1282 – 84

4. I return the enclosures received with the Board's Proceedings No. 1025 dated 13th April 1878.

Madura Collr's Office
13th May 1878 }

I have &c
(Sd) H. J. Stokes
Ag Collector

(True Copy)

Ag Secretary

1291/13

Enclosure in Bd's Pr.
dated 21st May 1878.
No. 1374. Ford & RD

Rev $\frac{2}{2204}$/78

Collector's letter
d/ 13 May 1878

Fo. 12th Augt/78 [illegible]

C. N. 2204 of 1878.

Revenue Department

1291/14

Proceedings of the Board of Revenue d/ 21st May 1878 No. 1374 furnishing information regarding the arrears of Revenue in Madura District.

In reviewing the Comparative Statements of Collections of Revenue for the months of November and December 1877, the Government were pleased to observe× that the Abkari balances in Madura and certain other districts were heavy and called for explanation from the Collectors concerned, and further directed that payment of the current Kist should be enforced unless there be strong reason against it.

× G.Os 5th & 18th March 1878 Nos. 348 & 417 R.D.

What authority have the Bd. to limit the [illegible] Abkari demand?

2. With the foregoing Proceedings the Board submit the Madura

Collector's explanation on the subject.

3. The farms were leased out for Faslies 1282 to 1284 at Rupees 1,86,675 annually, and for Faslies 1285 to 1287 at Rs 2,80,700. The latter rents exceeded the value of the farms of even a favourable season. This fact coupled with the famine sufficiently explains, as the Board observe, the inability of the renters to pay. Some of the arrack and toddy farms have been resold at a loss of nearly Rs 40,000 and one farm has been taken under Government management. Stringent measures are said to have been adopted to recover the current and arrears balances.

4. According to the D. C. B. Statement, received with the Collector's letter dated 5th May 1878 No 147, the state of arrear up to the end

How is this [illegible]

Office note
x [illegible]
against [illegible]

end of March last seems to be as follows.

Arrear at the beginning of F1277 i.e on 1st July 1877	75,963
Kists of F1287 up to the end of March 1878	1,87,894
Total	2,63,857
Arrear Collection	48,645
Current Collection	33,066
Total	81,711
Balance	1,82,146
Particulars	
Arrack	1,32,928
Toddy	44,479
Miscellaneous	4,739

The amount of deposit available as a set off against ~~these~~ arrears is Rupees 50,771.

5. In their ~~Board's~~ Proceedings under reference, the Board have sanctioned a remission of Rupees 24,779 to certain renters on the condition that they pay in their current

receipts as at present and guarantee
to liquidate the balance outstand-
-ing at the end of this Fasli with
interest before the end of Fasli 1288.

I do not understand the
grounds of the [illegible]
Apparently it is a promise
in consideration of a
promise to pay at a
future date - but
surely if the promise
be right it should have
been promised in
consideration of actual
payment by the
renters - & not given
in consideration of a
promise by J $\frac{1291}{1K}$ who
have failed in their
engagements - & who
only promise to do
what they were already
bound to do & not all
that even!

C. N. 2204 of 1878

Memo for orders

Regarding Revenue arrears in Madura District

Cor

C 8-6-78. R.C 11-7-78.
R 27-6-78. R 22-7-78
R.C 10-8-78 R 12-8-78

(18)
17

Explanatory Memo.

Please see the Hon'ble Members remarks in the margin of the 'Memo. for orders' on C. N. 2204 of 1878.

The following questions are raised.

(1) What authority have the Board to remit the arrack Abkari demand?

(2) How is it ascertained that the Abkari rents in Madura for Fasli's 1285 to 1287 exceeded the value of the farms of even a favourable season?

The second question will

I do not think that the power of remission has been delegated to the Bd. and they shd. ask for orders

Judging by the past this is, I think evident that the rents in Madura were precariously high be answered first.

The Abkari rents of Madura were as follow in former Faslis.

	Rs	
Faslis 1285 to 1287 —	2,80,700	Vide para 4 of the Madura Collr's letter d/ 5th May 1878 No. 147 & para 1 of Bd's Pro. 21st May 1878 No 1374 Also Jamabandi report of Madura for F1285.
" 1282 to 1284 —	1,86,675	
" 1279 to 1281 —	1,42,389	Jamabandi report for Fasli 1282.
" 1276 to 1278 —	1,32,890	do do do 1279
1273 to 1275 —	96,202	do. do do 1276. According to this report, the rent of Fasli 1276 was Rs 1,38,474
1269 to 1272 —	96012	do. do do do 1273

According to Statement No. XII appendix C. of the Manual of the Madura district by Mr J. H. Nelson, the Abkari Collections from Fasli 1264 to 1275 were as follow.

	Rs		Rs
1264 —	57,773	1271 —	92628
1265 —	66,267	1272 —	79518
1266 —	71,494	1273 —	101445
1267 —	75,433	1274 —	100228
1268 —	74,725	1275 —	100195
1269 —	86,247	~~1276~~	
1270 —	81,440		

Statement No III appendix D.

of the Manual shews the Abkari Revenue of Madura district from Fasli 1218 to Fasli 1276, and from it it is clear that the Abkari Revenue has considerably increased since Fasli 1276. The following remarks in Appendix E (Madura district) of the "second report on the Abkari system of the Madras Presidency" by the Honble Mr Dalzell, explains the recent increase of the Abkari Revenue in Madura.

"The old rental of the district
"was Rupees 1,85,050, and of this
"it was estimated that Rs 23,334
"was the toddy revenue. On a
"separation of the farms last year,
"however, the arrack farms realized
"Rs 1,98,250, and the toddy farms
"Rs 82,450, being an increase of
"nearly a lac of rupees on the
"annual rent, and demonstrating
clearly that the relative value
of the arrack and toddy had been

---

both under ordinary encumbt. Ruinously & under existing encumbts & so it has proved. Of 40000 are already gone of the sales. The contractors of the remaining talugs are merely acting as collectors of current demands & the heavy bals will probably have to be in a great measure written off. The leases have now closed. [illegible] the Coll. on the [illegible] to make up the account & submit, with their recommendations [illegible] to the

consideration of Govt. take care & secure any property.

Reffd. [illegible]

I do not [illegible] that these proposals for remission should have been submitted for Govt. sanction before.

Dated 23rd Septr 1876.

The Coll. was authorised to grant them. But I ~~that the Govt. see no~~ reason & think that the Bd. approved was excessive. Await their proposals for ultimate settlt. of the outstdg. demands when the [illegible] leases have expired

JH

"incorrectly estimated."

In his Jamabandi report for Fasli 1276, the Collector attributed the increase to "great Competition"

Para. 68 Page 10 Madura printed in the Volume of Land Revenue Reports 1276/1866-67

As regards the first question – Section 55 Regulation I of 1803 lays down

"Where the Board of Revenue may consider a remission of the amount of an existing settlement to be requisite, or a remission of balances to be conducive to the public good, they shall submit the circumstances of the case, and the amount of the remission, to the consideration of the Governor in Council." There was no Abkari Revenue at the time (1803)

{Vide the Honble Mr Dalyell's 1 report – page 1.

Section V clause 2 of Regulation I of 1820 gave the Board of Revenue power to frame general rules

regarding the Abkari Administration. The Board's powers in Abkari matters are detailed in the said clause, but nothing is stated about their power to remit Abkari balances.

Sections 4, 5 & 6 of the above regulation, though repealed by Madras Act III of 1864 are yet kept alive as regards the town of Madras by Section 27 of Act XIX of 1852.

In the Abkari Act III of 1864, there is nothing directly bearing on the point. Section 10 authorizes Collectors to proceed against the defaulters "in like manner as for the recovery of arrears of Land Revenue." Section 52 of Act II of 1864 has a corresponding provision to the effect that "All arrears of revenue other than Land Revenue due to Government may be recovered in the same manner as arrears of Land Revenue". Following the analogy, the Abkari irrecoverable balances have perhaps to be dealt with by the Board in the same manner as irrecoverable Land Revenue balances - viz under Board's Standing Order 258 (Dalzell's Code).

Standing Orders 189 to 199 relating to Abkari, have no provision on the subject.

In an E. M. C. 28th March in Con. 3rd April 1851 Rd No. 307 (545) para 4, the Governor in Council refused remission to an Abkari Contractor although the Board recommended it and observed as follows.

Vide page 88 Board's Cir. Orders 1851, 1852-1853

"He (Governor in Council) finds it difficult to conceive that a party could persist year after year as the renter is stated to have done, in taking a contract by which he was certain to lose, and he considers that remissions of this nature are open to serious objections. They not only occasion loss to Government, but are unfair to other individuals who might have been willing to undertake the rent, but were outbidden."

It is evident from the Jamabandi reports of a series of years that the Board have always recommended and sought for the sanction of Government before ordering the writing off of Abkari irrecoverable balances.

Two things seem clear
(1) That the Board had no authority to remit
(2) That the remission was inevitable considering the enormously enhanced rents of the season

C.M.

2/7/78.

C.M. 2204 of 17

Explanatory Memo

[illegible] Certain [illegible]

arrear balances.-

C 10-7-78
R 22-7-78

Rd. 17
[illegible]

Revenue Department.

1291
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No 1291

Proceedings of the Madras Government.
Under date the. 12 August 1878

Read the following Proceedings of the Board of Revenue dated 21st May 1878 No. 1374.

NB
12/8

His Grace the Governor in Council observes that the Board's proposal for remission should have been submitted for the sanction of Government, but he sees no reason to think that what the Board approved was excessive.

2. The Govt. await the Board's

1291/22

Board's proposals for the ultimate Settlement of the outstanding demand on the renters whose lease has expired.

14 To the Board of Revenue on 2d August

35/3

Entd

Regarding arrears of Abkaree Revenue in Madura District

Sir W. Robinson

Des

d 165–166

C 10-8-78
R 12-8-78

10-8-78
R 12-8-78