Secrt. I (1)-I—10,006—7-10-70.

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / B.P. No.	1342	Press / Mis.	
Dated	20.8.1878	197	.

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

20th August 1878, No. 1,342

Read the following papers :—

No. 261. Proceedings of the Board of Revenue, dated 1st July 1878, No. 1,819.

No. 1,819.

Read the following papers :—

Proceedings of the Madras Government, dated 12th June 1878, No. 1,464, Revenue Department.

Read petition from Mr. T. Pritchard, Abkári Izzaradar, Chingleput District, dated 23rd May 1878.

MR. PRITCHARD requests that he may be allowed time to pay the abkàri arrears due by him for 1286 and the first half of 1287.

2. These arrears are stated to be as detailed below :—

	Rs.
Deficiency of guaranteed revenue for year ending 30th June 1877	51,485
Deficiency for first half of the present year, viz., from 1st July to 31st December 1877	34,666
Total ...	86,151
Remitted by Board of Revenue ...	20,000
Balance ...	66,151

3. It is stated that the kist for the third quarter of the present year ending 31st March last has been paid in full, and that for the fourth quarter ending 30th instant will also be paid in full, when the sum of Rupees 44,000 deposited in the hands of the Collector for the present contract will become available towards payment of the above-mentioned liability of Rupees 66,151, leaving a balance of Rupees 22,151, being part of the deficiency for the half-year ending 31st December last, which Mr. Pritchard promises to pay by 31st December next with interest at 6 per cent.

4. The Board have not been able (in their Proceedings, dated 4th June 1878, No. 1,492,) to give the actual position as to arrears of the Chingleput Abkári, but the Government have no doubt that the figures supplied by Mr. Pritchard are substantially correct.

5. His Grace the Governor in Council observes that the Board have granted Mr. Pritchard a remission of Rs. 20,000, but he does not follow the reasoning which led to this sum being fixed upon. Large remissions have been made in other districts, and it appears to His Grace in Council that in consideration of the hard season and Mr. Pritchard's acknowledged good management and fair dealing the concession sought may properly be granted.

Board's Proceedings, 15th March 1878, No. 707.

6. The papers will therefore be transferred to the Board, and a copy of this order furnished to Mr. Pritchard.

(True Extract.)

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

To the Board of Revenue, with one petition and its five enclosures.

ENCLOSURES Nos. 1 to 6.—Petition with enclosures.

Petition from Mr. Pritchard, dated 15th June 1878.

From J. F. PRICE, Esq., Acting Collector of the Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Sydapet, 17th June 1878, No. 294.

I HAVE the honor to forward herewith, for the information of the Board of Revenue, a statement showing the abkári balance outstanding on the 31st May 1878 against the Izzaradar of this district.

ENCLOSURE No. 1.

STATEMENT showing the Balance outstanding against the Abkári Izzaradar of the Chingleput District on the 31st May 1878.

	Rs.
Balance at the commencement of Fasli 1287	69,432
Demand from July 1877 to May 1878, at Rupees 14,583 ...	1,60,413
	2,29,845
Amount paid by the Izzaradar up to 31st May 1878	1,32,833
Balance on the 31st May 1878 ...	97,012

SYDAPET,
17th June 1878.

(Signed) A. THOMPSON,
Asst. Collr., for Acting Collr.

From J. F. PRICE, Esq., Acting Collector of the Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Ennore, 18th June 1878, No. 62-E.

IN reference to the Proceedings of the Board of Revenue, No. 802, dated 23rd March last, I have the honor to explain that the discrepancy noted therein was due to the statements for the first and second quarters having been prepared on different principles.

2. In the former the collections made during the quarter on account of previous faslis were deducted from the guaranteed revenue of the quarter instead of being set off against the arrears of the faslis to which they appertained. This was, however, done in the statement for the second quarter, and I regret that at the same time no revised statement for the first quarter was submitted. Had this been done the necessity for the present explanation would not have arisen.

3. I now beg to transmit revised statements for the two quarters above alluded to, as well as that for the third quarter prepared on the same principle as these are, and to state, as regards the concluding portion of the Board's Proceedings under reply, that the oldest arrears now outstanding against the renter refer to Fasli 1286. These are exhibited in the last of the above-mentioned statements.

4. I avail myself of this opportunity to annex a statement showing the amount still due on account of toddy revenue:—

	Rs.	A.	P.
Fasli 1282	582	11	5
„ 1283	3,076	0	7
„ 1284	3,108	15	11
„ 1285	2,802	7	6
„ 1286	27,060	8	5
„ 1287	12,892	6	8
Total ...	49,523	2	6

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5. This sum is exclusive of the sum of Rupees 9,000 referred to in the marginally noted correspondence, and which was since collected by Mr. Pritchard. I fear that the amount of Rs. 36,630-11-10 which relates to the first five of the faslis referred to above will have to be written off, as it appears to me that it cannot be recovered under Act VIII of 1865.

This office letter, dated 22nd September 1877, No. 713, embodied in Board's Proceedings, dated 5th October following, No. 4,646.

6. I beg the favor of the Board's instructions in respect to this point and to the collection of the balance (Rupees 12,892-6-8). As Mr. Pritchard has been relieved of the toddy farm it is unlikely that he will now be disposed to push matters against the defaulters.

ENCLOSURE No. 1.

STATEMENT No. 1 showing Realization of Guaranteed Revenue for the first Quarter ending 30th September 1877, Fasli 1287, Chingleput District.

Spirits Excised.	Quantity issued from Distilleries. July.	August.	September.	Total.	Duty. Rate per Gallon.	Amount.
	Gals. D.	Gals. D.	Gals. D.	Gals. D.	Rs. A. P.	Rs. A. P.
Arrack 30° under proof	1,494 32	2,103 1	1,734 29	5,332 14	2 4 0	12,110 2 6
Deduct 5 per cent. for wastage	..	..	..	269 6½	2 4 0	605 7 11
Net duty payable to Government ..	..	..	..	5,113 8½	2 4 0	11,504 10 7
					Rs. A. P.	
Toddy collections, gross (1287)					12,215 3 4	
Deduct expenses claimed by Renter					2,484 8 4	
Net collections					9,730 11 0	
Deduct Renter's profit at 10 per cent.					973 1 1	
Net amount payable to Government						8,757 9 11
Grand Total payable to Government						20,264 4 6
Amount guaranteed for the quarter						43,750 0 0
Do. paid into the Treasury on 30th September					12,707 4 0	20,262 4 6
Do. do. do. on 30th October					7,555 0 6	
				Balance on the Quarter ..		23,487 11 6
Balance of Fasli 1286					61,158 13 8	
				Rs. A. P.		
Toddy collections for Fasli 1286				2,346 5 3		
Deduct expense claimed by Renter				476 8 6		
Net collections				1,869 12 9		
Deduct also Renter's profit at 10 per cent.				186 15 8		
Net gross collections					1,682 13 1	
					Balance ..	59,476 0 7
					Total ..	82,963 12 1
Toddy collections for Fasli 1285					33 14 3	
Deduct expenses claimed by Renter					6 14 6	
Net collections					26 15 9	
Deduct Renter's profit at 10 per cent.					2 11 2	
			Net Gross Collections ..		24 4 7	

(Signed) J. F. PRICE,
Acting Collector.

ENCLOSURE No. 2.

STATEMENT No. 1 showing Realization of Guaranteed Revenue for the second Quarter ending 31st December 1877, Fasli 1287, Chingleput District.

Spirits Excised.	Quantity issued from Distilleries.				Duty.	
	October.	November.	December.	Total.	Rate per Gallon.	Amount.
	GALS. D.	GALS. D.	GALS. D.	GALS. D.	RS. A. P.	RS. A. P.
Arrack 30° under proof	2,417 3	3,578 27	2,947 13	8,942 43	2 4 0	20,121 8 3
Deduct 5 per cent. for wastage	..	..	..	447 6¾	2 4 0	1,006 7 1
Net duty payable to Government ..	..	..	..	8,495 36¼	2 4 0	19,115 7 2

Toddy collections, gross, (1287)	RS. A. P. 17,287 6 0	
Deduct expenses claimed by Renter	2,325 12 10	
Net collections	14,961 9 2	
Deduct Renter's profit at 10 per cent.	1,495 2 6	
Net amount payable to Government		13,456 6 8
Grand Total payable to Government		32,571 13 10
Amount guaranteed for the quarter		43,750 0 0
Do. paid into the Treasury on 30th December ..	28,305 5 2	32,571 13 10
Do. do. do. on 29th January ..	4,266 8 8	
Balance of Fasli 1286 up to 30th September 1877	59,476 0 7	26,487 11 6
Toddy collections for Fasli 1288 during the quarter	RS. A. P. 3,860 14 0	
Expenses claimed by renter	537 12 8	
Net	3,323 1 4	
Renter's profit at 10 per cent.	332 4 11	
Amount paid to Government	2,990 12 5	
Balance ..		56,485 4 2
Total ..		91,151 1 10
Toddy collections for Fasli 1285	61 5 1	
Deduct expenses claimed by Renter	8 4 2	
Net collections	53 0 11	
Deduct Renter's profit at 10 per cent.	5 4 11	
Net gross collections	47 12 0	

(Signed) J. F. PRICE,
Acting Collector.

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ENCLOSURE No. 3.

STATEMENT No. 1 showing Realization of Guaranteed Abkári Revenue for the third Quarter ending 31st March 1878, Fasli 1287, Chingleput District.

Spirits Excised.	Quantity issued for Distilleries.				Duty.	
	January.	February.	March.	Total.	Rate per Gallon.	Amount.
	GALS. D.	GALS. D.	GALS. D.	GALS. D.	RS. A. P.	RS. A. P.
Arrack 30° under proof	4,299 7	1,475 6	1,582 46	7,357 11	2 4 0	16,563 12 3
Deduct 5 per cent. for wastage	..	..	..	367 11½	2 4 0	827 10 11
Total ..	..	..	..	6,989 17½	2 4 0	15,726 1 4

	RS. A. P.	
Toddy collections, gross, (Fasli 1287)	33,686 0 2	
Deduct expenses claimed by Renter	2,824 3 8	
Net collections	30,861 12 6	
Deduct Renter's profit at 10 per cent.	3,086 2 9	
Amount payable to Government		27,775 9 9
Grand Total payable to Government		43,501 11 1
Amount guaranteed for the quarter		43,750 0 0
Do. paid into the Treasury		43,501 11 1
Balance on the 2nd quarter		248 4 11
Do. do. 1st do.		33,487 11 6
Do. do. 2nd do.		11,178 2 2
Total for 3 quarters	56,485 4 2	34,914 2 7
Balance of Fasli 1286 up to December 1877	RS. A. P.	
Toddy collections on account of Fasli 1286 during the quarter	5,302 5 7	
Deduct expenses claimed by Renter	451 14 2	
Net collections	4,850 7 5	
Renter's profit at 10 per cent.	485 0 8	
Net amount paid to Government	4,365 6 9	52,119 13 5
Balance		
Total ..		87,034 0 0

(Signed) J. F. PRICE,
Acting Collector.

From J. F. PRICE, Esq., Acting Collector of the Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Ennore, 18th June 1878, No. 63-E.

IN reference to the Proceedings of the Board of Revenue, No. 1,492, dated 4th instant, I have the honor to transmit a demand, collection, and balance statement of Abkári revenue in this district closed to the 31st ultimo, from which it will be seen that the balance due upon that date, deducting the remission of Rupees 20,000 granted in the Proceedings of the Board of Revenue, No. 3,527, dated 3rd April last, was Rupees 80,311-11-10.

2. No payments for May have yet been reported. It appears that the practice of this district is to allow time up to the 25th of one month for the payment of the kist due for that preceding.

3. *Up to date* the balance due is Rupees 80,311-11-10+Rupees 14,583-5-4 (June kist)=Rupees 94,895-1-2.

4. I regret that so much time has been taken up in preparing the statement. On receipt of the Board's orders instructions to get it ready were sent to the Account Department, but the papers were returned with the intimation that correct information could not be given. Previous accounts had therefore to be gone into, as it was found that the figures formerly supplied from the Account Department were not accurate. I believe that those now given are correct.

5. I have just received intimation from head-quarters that, on an urgent reminder from the Board, a statement has been sent in, but this is probably inaccurate, as the papers containing the necessary information were with the circuit office.

6. As regards paragraph 3 of the Proceedings under reply I beg to submit, for the consideration of the Board, that my letter, No. 272, dated 1st instant, was merely intended as an explanation of my reason for delaying to adopt coercive measures in order to realize the Abkári revenue due, and to put them in possession of what Mr. Pritchard had written to Government.

ENCLOSURE No. 1.

STATEMENT showing the Demand, Collection, and Balance of the Revenue due by the Abkári Renter of the Chingleput District up to 31st May 1878.

Fasli.	Arrears of Fasli 1286 on 1st June 1287 and Demand for the first 3 quarters of Fasli 1287 according to guaranteed amount.	Collections up to end of March of Fasli 1287.	Deduct expense of Establishment, Renter's profit, &c.	Net collections (difference between Columns 3 and 4).	Difference between Columns 2 and 5, or the amount outstanding against the Renter on 31st March 1878.	Amount of Guarantee for April and May 1878.	Total of Columns 6 and 7.	Collections for April of Fasli 1287 (in May).	Deduct expense of Establishment, Renter's profit, &c.	Net collections (difference between Columns 9 and 10).	Difference between Columns 8 and 11, or the amount outstanding against Renter on the 1st June 1878.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1286	61,158 13 8	11,509 8 10	2,470 8 7	9,039 0 3	52,119 13 5	...	52,119 13 5	1,045 3 4	168 3 2	877 0 2	51,242 13 3
1287	1,31,250 0 0	1,11,974 0 6	15,638 3 1	96,335 13 5	34,914 2 7	29,166 10 8	64,080 13 3	20,819 10 7	2,729 12 11	18,089 13 8	45,990 15 7
Total ...	1,92,408 13 8	1,23,483 9 4	18,108 11 8	1,05,374 13 8	87,034 0 0	29,166 10 8	1,16,200 10 8	21,864 13 11	2,898 0 1	18,966 13 10	97,233 12 10
DEDUCT.											
Remission as per Board's Proceedings, dated 15th March and 3rd April 1878, Nos. 707 and 8,527, respectively.	...	...	...	...	...	...	...	...	...	...	20,000 0 0
Balance ...	...	...	...	...	...	...	...	...	...	...	77,233 12 10
ADD.											
Interest on the arrears of Fasli 1286.	...	...	...	...	...	...	...	...	...	1,812 0 0	
Do. do. do. 1287.	...	...	...	...	...	...	...	...	...	1,265 15 0	3,077 15 0
Total outstanding against Renter ...	...	...	...	...	...	...	...	...	...	...	80,311 11 10

(Signed) J. F. PRICE,
Acting Collector.

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WITH the foregoing order the Government transfer to the Board a petition from Mr. Pritchard, with enclosures, in which he requests that time may be allowed him for payment of the abkári arrears for Fasli 1286 and the first half of Fasli 1287, which are stated to amount to Rupees 66,151 after deduction of the remission of Rupees 20,000 allowed by the Board in their Proceedings, dated 15th March last, No. 707.

He states that the kist for the third quarter of the current fasli has been paid in full, and that the demand for the last quarter will also be fully satisfied; he further guarantees that the deposit of Rupees 44,000 on account of the current lease shall be held available towards part payment of the arrears, and that he will liquidate the balance with interest at 6 per cent. by 31st December next. Under these circumstances he requests that the security required by the Board, which he has failed to obtain on reasonable terms, may not be insisted upon, and signifies his intention of applying for a remission of the full amount of the deficiency, which is tantamount, of course, to a request that payment may be required on issues only for the full term of the lease. The Government state that they are unable to follow the reasoning which led the Board to grant a remission of Rupees 20,000, and, observing that large remissions have been made in other districts, that the season has been hard, and Mr. Pritchard's management admittedly good, intimate that the concession sought may fairly be granted. It is not quite clear what the concession referred to is as Mr. Pritchard signifies his intention of applying for further remission, but as the Board cannot suppose that the Government would come to a conclusion that this indulgence might properly be granted without full information as to the state of Mr. Pritchard's account, they presume that reference is made to the request for time irrespective of the requirement of security.

2. Before explaining the grounds of their decision in Mr. Pritchard's case the Board will examine his account, as the figures furnished by the Collector in the letters read above enable them to arrive at the exact balance at the close of the third quarter of the current fasli. It will be seen from the memorandum appended that the deficit on account of Fasli 1286 is Rupees 52,120, and on account of the first three quarters of Fasli 1287 Rupees 34,914, making a total of Rupees 87,034. The Collector has also submitted a Demand, Collection, and Balance Statement showing the sum due up to the last day of May to be Rupees 80,311-11-10. This includes interest on the arrears, but no payments later than April. Assuming that the renter pays the June kist in full, the sum due at the close of the fasli will be about Rupees 72,000 as marginally shown.

	RS.
Due at the end of third quarter	87,000
Deduct remission	20,000
Add interest, say	5,000
Balance due	72,000

3. The renter in his present petition to the Board reiterates his services and prays that he may be held liable for the excise duty on actual issues only, which is the same thing as asking for a remission of the whole deficit, the ordinary profits on sales being left to him; in fact, he asks to be relieved from all risk in his venture with full enjoyment of its gains. Mr. Pritchard's profits during the first year of the current lease have been estimated at Rupees 52,859 (*vide* Excise Report for Fasli 1285), and they were returned by himself for the second year at Rupees 28,807. Materials are not yet available for calculating the profits for the current fasli accurately, but some approximation may be got from the three quarterly statements sent in. The net issues were 20,597 gallons; the sales are not yet known, but they may no doubt be put down at 25,000 gallons for the year on a very moderate computation, and at 8 Annas a gallon this would give a profit of Rupees 12,500 on arrack; in Fasli 1285 the renter's profit was calculated to amount to 9 Annas 3 Pies per gallon, and, making allowance for the increased cost of distillation

	GALLONS.
1st quarter	5,113
2nd do.	8,495
3rd do.	6,989
Total ...	20,597

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from dearness of materials, half a rupee per gallon may fairly be taken to represent renter's profit. His profits on toddy for the three quarters, being 10 per cent. on the actual collections, are known; they amount to Rupees 6,558 as marginally shown. This being the toddy season, the returns for the fourth quarter will doubtless approximate to those of the third quarter, say Rupees 10,000 for the year, or Rupees 22,500 for arrack and toddy combined. The returns for the whole lease will then stand somewhat as marginally shown, or over a lakh and four thousand rupees from which to pay a deficit of seventy-two thousand.

	RS.
1st quarter	1,160
2nd do.	1,827
3rd do.	3,571
Total ...	6,558

	RS.
1st year	52,859
2nd do.	28,807
3rd do.	22,500
Total ...	1,04,166

4. With reference to the remark of Government regarding the sum fixed as remission, the Board observe that in such cases the exact amount determined upon must be more or less arbitrary. It was calculated that Rupees 20,000 would nearly cover the deficit of Fasli 1286, and that any small balance remaining might fairly be met from the profits of the preceding year; the estimate was not far off the mark, viz:—

	RS.
Deficit	52,120
Renter's profit	28,800
ifference ...	23,320

And, as already observed, the difference will be decreased as the renter recovers his toddy arrears for Fasli 1286; in the first three quarters of the current fasli he recovered Rupees 9,000, and will probably recover the balance, in which case the remission already granted will cover the whole loss for Fasli 1286. The reasons why security was required were that arrears were fast accumulating and the deposit on account of the new lease was shortly due; the Board could not foresee that the renter would be able to pay the demand for the last half of the current fasli and find security for the new lease, and Mr. Pritchard gave no hint of the probability of any such change of position in his last representation—*vide* Board's Proceedings, dated 3rd May 1878.

5. As regards the remissions granted elsewhere, it must be borne in mind that distress was greater and more prolonged in the Ceded Districts and that greater indulgence was required; the farms being rented the Board had no means of arriving at the renter's profits; no doubt they all lost heavily notwithstanding the relief afforded, and the Board would gladly have given further remissions had they seen their way to justify them. The percentage of the demand remitted in the principal distressed districts was as follows:—In Bellary remission was given to the extent of Rupees 1,94,667=30·6 per cent. of the demand; further, three-fourths of the kist for the first half of the current fasli were held in suspense, viz., Rupees 2,38,406; if this latter sum be eventually written off also, the remission will be 34 per cent. of the demand for the two faslis. In Kurnool the Board gave Rupees 54,360=15·5 per cent. of the arrack demand and 36·5 per cent. of the toddy demand. Three-fourths of the arrears of the first half of the current year was also held over; if this be remitted, the percentage on the two years will be 29·4. In Salem the toddy renters were allowed Rupees 82,071 for the two unfavorable seasons, or 32·1 per cent. of the demand. In *North Arcot* the sum was Rupees 44,729—only 9·2 per cent. of the demand for the two unfavorable years—on account of arrack and on account of toddy, such sum not exceeding 25 per cent. in each case as the Collector might fix with reference to the demand for Fasli 1286. In Cuddapah the remission allowed for arrack for Faslis 1286 and 1287 was Rupees 70,000, or 16 per cent. of the demand. If remission to the amount of Rupees 87,000 be given in Chingleput, as requested by Mr. Pritchard, the percentage to the demand will be 29·8 in Fasli 1286 and 19·9 in Fasli 1287, or an average of 24·8 in the two years which, in the

Board's opinion, is much too high a proportion considering the relative circumstances of Chingleput and the other distressed districts named.

6. Looking at the figures given the Board are not prepared to grant any further remission in Mr. Pritchard's case or to modify the terms already settled, except in so far as the requirement of security is concerned; the altered circumstances render it unnecessary to press this point, but interest on the arrears of Fasli 1286 must run from the 1st May and on current arrears from date of accrual. It is implied in the Government Order that Mr. Pritchard has not been treated with sufficient liberality, but his case has been dealt with on exactly the same principles as have guided the Board in disposing of similar claims put forward by other renters, viz., that the renters must be prepared to make good the deficit of one year of the lease out of the profits of the whole term. The business is a speculation, and though the Board have been willing to take into account the fact that famine could not have been foreseen and that the losses incurred have not been due to bad management or imprudence, they cannot admit that Government are bound to leave the renters a profit. On these grounds they have rejected Messrs. Parry and Co.'s claims for both South Arcot and Trichinopoly, and if Mr. Pritchard is allowed to pay on issues, a similar concession cannot equitably be withheld from other renters of excise districts, and the loss of revenue will be very considerable. Mr. Pritchard makes prominent allusion to his services to Government. Different estimates may be formed as to the precise value of these, but they have been acknowledged before, and there must be some limit to the recognition accorded. It cannot be admitted that they are to constitute ground for exceptional treatment for all time. Apart from the fact that Mr. Pritchard made very large profits in former years and himself shared in the benefits resulting from his knowl[edge] the business and good management, he has been treated with liberality in oth[er] pects; he was allowed to retain the toddy rents together with the arrack during the [last] lease just expiring when separation was insisted upon in all other districts, and quite recently, in consideration of his long connection with the abkàri farm of Chingleput, his tender for the next contract was accepted though not the highest. Valuable information has no doubt been afforded by Mr. Pritchard, but it must not be forgotten that other renters (as Messrs. Parry and Co., Messrs. Corbett and Morison, and others) have always been ready to give the same, and the Board believe have dealt fairly with Government throughout, though this is not advanced by them as particularly meritorious or as a ground for exceptional treatment.

7. As regards the toddy arrears alluded to in letter No. 62-E, the greater portion will probably have to be written off; the Collector will consult Mr. Pritchard and ascertain what amount is recoverable and what steps the latter is prepared to take towards realization.

(True Copies and Extract.)

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

No. 262. From T. PRITCHARD, Esq., Abkári Izzaradar, Chingleput District, dated Ootacamund, 15th July 1878.

ABSTRACT.—Submitting papers and earnestly requesting that a full remission may be granted; and offering a few explanatory remarks of his position with regard to arrears of Abkári revenue in Chingleput District.

No. 263. ORDER THEREON, 20th August 1878, No. 1,342.

Separate Revenue, No. 34.
Abkári.

THE papers recorded above contain (1) the Board's observations on G.O., 12th June 1878, No. 1,464, Revenue Department, and (2) Mr. Pritchard's further application for full remission of arrears of Abkári revenue on his contract, which terminated 30th June last.

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2. The Board have, in paragraph 6 [illegible] the requirement for security, which, with [illegible] paragraph 1, the concession referred to [illegible]

3. His Grace the Governor in Council s[ees] decision respecting the amount of remiss[ion] to Mr. Pritchard. The claim has been very [fully] Government agree in the conclusions arrive[d] payment of arrears as requested in the first in[stance]

4. Mr. Pritchard's request for remissi[on] His claims to consideration have been sufficie[ntly] lease for a further term of years, though he [was]

(True Ext[ract])

[illegible]edings, consented to waive [the] was, they rightly assume in

[illegible]n to question the Board's [decision] ay reasonably be allowed sidered by them, and the ided that time be given for

ears cannot be entertained. nised in the renewal of his highest bidder.

d) C. G. MASTER,
Secretary to Government.

To the Board of Revenue.
,, T. Pritchard, Esq.

Exd. W. H. French.

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No. 802.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd March 1878.

Read the following letter from R. W. BARLOW, Esq., Collector of the Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Sydapet, 11th March 1878, No. 137 :—

ADVERTING to Board's Proceedings, dated 21st September 1875, No. 2,639, I have the honor to forward herewith Statement No. 1, showing the realization of guaranteed Abkári revenue for the 2-nd quarter ending 31st December last.

2. From the above it appears there is a considerable falling off in the guaranteed revenue during the past two quarters of Fasli 1287 as shown in the margin. The renter attributes this decrease to the disastrous effects of the season, and promises to clear off the balance within the end of the current fasli, provided some consideration is shown as regards last year's arrears; but I have directed him, as per Board's Proceedings, dated 13th October 1877, No. 4,730, to make good current kists, and should he fail to do so, in course of a fortnight, I shall take steps to realize the same at once, in pursuance of his contract.

	RS.	A.	P.
1st Quarter	23,487	11	6
2nd Do.	11,178	2	2
Total ...	34,665	13	8

3. In my No. 87, dated 26th ultimo, to the Board of Revenue, I have already reported that the final results of last fasli show a deficit of Rupees 59,541-3-1 in the guaranteed minimum, and I await their orders on the subject.

4. I also forward the half-yearly Statements Nos. 2 and 3 referred to in the Board's Proceedings under reply.

5. The renter's Statement No. 5, showing daily receipts and sales of liquor and the sums realized in each shop, has been recently received in my office, and Statements Nos. 6 and 7, which have to be compiled from No. 5, are under preparation, and will be forwarded to the Board as soon as possible.

ENCLOSURE No. 1.

Quarterly Excise.

STATEMENT No. 1 showing realization of Guaranteed Abkári Revenue for the 2nd Quarter ending 31st December 1877 (Fasli 1287) Chingleput District.

Spirits excised.	Quantity issued from Distilleries.				Duty.		Remarks.
	October.	November.	December.	Total.	Rate per Gallon.	Amount.	
	GALS. DRS.	GALS. DRS.	GALS. DRS.	GALS. DRS.	RS. A. P.	RS. A. P.	
At proof Arrack 30° under proof	2,117 3	3,578 27	2,947 13	8,642 43	2 4 0	29,121 8 3	
Deduct 5 per cent. wastage	..	..	..	447 6½	2 4 0	1,006 1 1	
Net duty payable to Government	..	..	..	8,495 36½	2 4 0	19,115 7 2	
						17,287 6 0	
						2,335 12 10	
Gross Toddy collections for Fasli 1287						14,951 9 2	
Deduct expenses claimed by the Renter						1,495 2 6	
Net collections						13,456 6 8	
Renter's profit at 10 per cent.						32,571 13 10	
Amount payable to Government at 99 per cent.						43,750 0 0	
Grand total payable to Government					RS. A. P.		
Amount guaranteed for the quarter					23,305 5 2	32,571 13 10	
					9,266 8 8		
Amount paid into the Treasury up to December 1877						11,178 2 2	
on the 29th January 1878						23,487 11 6	
Balance on the quarter						34,665 13 8	
Do. on the 1st quarter					Total ..		
						59,541 3 1	
Balance of Fasli 1286 up to December 1877					RS. A. P.		
					61 5 1	61 5 1	
						8 4 2	
Toddy collections in Fasli 1287 on account of previous halis (Fasli 1285)						53 0 11	
Deduct expenses claimed by the Renter						5 4 11	
Net collections						47 12 0	This amount was paid into the Treasury.
Renter's profit at 10 per cent.							
Net amount at 90 per cent. payable to Government							

(Signed) R. W. BARLOW,
Collector.

ENCLOSURE No. 2.

STATEMENT No. 2 showing the Stock Account of Spirits for the District of Chingleput for the half year ending 31st December 1877 for Fasli 1287, 30° Under Proof.

	Balance on the 1st of each Month in Distillery and Depôts.	Manufactured.	Total.	Issued to Shopkeepers.	Wastage.	Balance.
	GALS. DRS.	GALS. DRS.	GALS. DRS.	GALS. DRS.	GALS. DRS.	GALS. DRS.
July 1877	3,871 37	878 15	4,750 5	1,314 42½	89 17½	3,345 41
August ,, ...	3,345 41	1,468 16	4,814 9	1,714 41	131 45½	2,967 18½
September ,, ...	2,967 18½	2,153 16	5,120 34½	1,612 5	139 16½	3,369 13
October ,, ...	3,369 13	2,515 ..	5,884 13	2,572 37½	176 29½	3,134 42½
November ,, ...	3,134 42½	4,375 40	7,510 34½	3,081 4½	142 26½	4,307 2½
December ,, ...	4,307 2½	4,796 32	9,103 34½	2,353 20½	242 35¼	6,507 27

SYDAPET,
11th March 1878.

(Signed) R. W. BARLOW,
Collector.

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ENCLOSURE No. 3.

Excise Districts.

STATEMENT No. 3 showing Receipts and Issues of Liquor in Depôts for the half year ending 31st December 1877 for Fasli 1287.

	Names of Depôts.	Balance of Stock.		Received from Distillery.		Total.		Issued to Shops.		Wastage.		Balance.	
		Strength, 30° Under Proof.		Strength, 30° Under Proof.		Strength, 30° Under Proof.		Strength, 30° Under Proof.		Strength, 30° Under Proof.		Strength, 30° Under Proof.	
		No. 1.		No. 2.		No. 3.		No. 4.		No. 5.		No. 6.	
		GALLS.	DRS.	GALLS.	DRS.	GALLS.	DRS.	GALLS.	DRS.	GALLS.	DRS.	GALLS.	DRS.
Conjeveram.	Conjeveram	125	6	1,275	28	1,400	34	1,212	45	43	6	144	31
	Pillay Chattrum ...	66	11	157	26	223	37	162	30	15	44	45	11
	Streeperumbathoor.	23	15	580	18	603	33	465	12	18	8	120	13
	Baulchetty Chattrum	48	..	106	7	154	7	102	36	10	3	41	16
	Wallajabad	16	32	488	26	505	10	393	7	19	5	92	46
	Padooneilly	50	15	22	19	72	34	46	30	...	...	26	4
	Total ...	329	31	2,630	28	2,960	11	2,383	16	106	18	470	25
Trivellore.	Trivellore	101	38	1,750	...	1,851	38	1,375	...	30	44	445	42
	Cunnegapare	142	5	1,250	39	1,402	44	1,149	12	32	42	220	38
	Yellappa Naick Pettah	17	43	86	12	104	7	76	...	1	43	26	12
	Porambakum ...	43	35	108	38	147	19	91	36	13	21	43	10
	Oothoocottay	67	39	123	35	191	24	106	24	15	47	69	1
	Nagalapuram	25	29	210	29	236	10	187	23	15	12	33	23
	Ramanjany	5	21	35	42	41	15	37	..	...	35	3	28
	Total ...	404	11	3,570	43	3,975	13	3,033	47	111	4	841	10
Sydapet.	Poonamallee	96	1	1,739	36	1,836	9	1,642	43	29	20	163	43
	Cunnapattiem	96	28	377	39	474	19	376	33	25	6	72	28
	Irrumbiligoor ...	55	47	208	25	264	24	172	23	18	27	73	22
	Total ...	249	...	2,326	4	2,575	4	2,192	2	73	5	309	45
Ponnaiyar.	Pulicat	75	9	1,377	1	1,452	10	1,193	89½	25	2	230	16½
	Methavogal	43	41	145	16	203	9	97	41	15	25	89	39
	Channambacoolam.	102	5½	421	3	524	8¾	371	9	19	22	133	25¾
	Coommangalum ...	185	41	185	34	339	27	217	30	18	31½	103	13½
	Total ...	409	¾	2,110	6	2,519	6¾	1,885	17½	86	38½	546	46¾
Chingle-put.	Chingleput	295	33½	1,573	42	1,869	27½	1,429	7	37	2	412	18½
	Goodoovanchari ...	34	28	213	12	247	40	203	42	17	1	21	45
	Thercopporoor ...	50	13	366	23	416	36	365	23½	16	25½	34	35
	Sadras	68	46½	160	19	229	17½	158	39½	21	4½	49	21¼
	Total ...	449	25	2,314	...	2,763	25	2,153	16	91	33	518	24
Madras-kum.	Caroongooly	252	15½	527	9	779	24½	391	82	37	9½	350	31
	Sayoor	56	5	209	32	265	37	127	19½	18	18	124	47½
	Patteeputhoor Chavady	...	...	213	14	213	14	126	44	...	...	86	18
	Acharavakum ...	34	27½	161	24	196	3¾	133	6	18	25	45	20¾
	Oothranmarcor ...	38	10	261	41	290	3	213	47½	20	14¾	55	37
	Total ...	371	10½	1,373	24	1,744	34½	992	4½	89	19½	663	10½
	Grand Total ...	2,212	37	14,325	9	16,537	46	12,629	7½	558	21¾	3,350	17

(Signed) R. W. BARLOW,
Collector.

IN the above statement for the 2nd quarter of Fasli 1287 the balances on account of Fasli 1286 and of the 1st quarter of Fasli 1287 are given as in the margin. These figures do not tally with the balances shown in the statement for the 1st quarter, and no explanation is given of the difference. In the present statement the balance given for Fasli 1286 tallies

	As per 1st quarter.			As per 2nd quarter.		
	RS.	A.	P.	RS.	A.	P.
Balance on account of Fasli 1286.	61,158	13	8	59,541	3	1
Balance on account of 1st quarter 1287.	21,718	9	10	23,487	11	6

with that given in the revised statement forwarded with the Collector's letter, dated 26th February 1878, No. 87, and has apparently been arrived at as shown below :—

	Rs.	A.	P.
Balance on account of Fasli 1286 as per 1st quarterly statements...	61,158	13	8
Deduct Collections in Fasli 1287, on account of Fasli 1286 and previous faslis within the six months' time allowed in Board's Proceedings, dated 12th July 1877	1,617	10	7
Balance ...	59,541	3	1

The difference in the balance on the 1st quarter as per the two quarterly statements in question is not understood :—

	Rs.	A.	P.
Balance on account of 1st quarter as per statement for that quarter...	21,780	9	10
Do. as per 2nd quarterly statement	23,487	11	6
Difference ...	1,707	1	8
Deducting from this the collection in the 1st quarter on account of previous faslis credited to Fasli 1286 ...	1,617	10	7
A balance of Rupees...	89	7	1 remains.

The Collector will explain these discrepancies, and will submit early next month along with the 3rd quarterly return, a statement showing clearly the balances due up to the end of the 2nd quarter of Fasli 1287 on account of previous Faslis 1282, 1284, 1285 and 1286, and the payments made on account of those balances in the 3rd quarter, as also the balances outstanding on account of the current fasli up to date.

2. The Collector will see that the instructions contained in Board's Proceedings, dated 15th instant, No. 707, in regard to realization of the large outstanding arrears, are attended to.

(True Copies and Extract.)

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

To the Collector of Chingleput.

Exd. W. H. French.

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1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 23RD MARCH 1878, No. 802.

Encl.

Received

MARCH.

No. 802.

Guaranteed Abkari Revenue — of Chingleput District. — Requesting Collector to explain certain discrepancies in the statement showing realization of — for the 2nd quarter of Fasli 1287, and to forward a statement showing the balances due up to the end of the 2nd quarter of Fasli 1287 on account of previous faslis, and the payments made on account of those balances in the 3rd quarter, as also the balances outstanding on account of current fasli up to date.

1342/9

No.

To

C. G. MASTER, Esq.,

Secretary to Government, Revenue Department.

SIR,

My letter to the Collector of Chingleput, No. 66 of 7th February, 1878.

Proceedings of the Board of Revenue, No. 707 of 15th March, 1878.

I have the honor to enclose correspondence as per margin, which I beg you will be so good as place before His Grace the Governor in Council for favorable consideration.

2. From these Papers it will be seen that owing to the disastrous Famine which still presses heavily on the country, there is a deficiency in the guaranteed Abkari Revenue of the Chingleput District, amounting to Rupees 86,151, viz., Rupees 51,485 for the year ending 30th June, 1877, and Rupees 34,666 for the first half of the present year ending 30th June, 1878.

Proceedings of the Board of Revenue, No. 3527 of 3rd April, 1878.

My Appeal to the Board of Revenue, No. 173 of 4th April, 1878.

Proceedings of the Board of Revenue, No. 1075 and 1178 of 17th April, and 3rd May, 1878.

3. The extent to which the arrack and toddy fell in the first year was Rupees 38,521 for the former, and Rupees 12,963 for the latter, and although the present year has not yet come to a close, I calculate that it will be Rupees 23,000 for arrack, and Rupees 12,000 for toddy.

4. The Board of Revenue have granted me a remission of Rupees 20,000 only, and this "on condition that the balance with interest at 6 per cent. is fully paid up within the current year ending 30th June next. Ample security being furnished without delay for the carrying out of the arrangement."

5. This leaves me Rupees 66,000 to pay. I requested that as my deposit for the [illegible] to remain unadjusted till the close of the Fasli, but the Board declined this proposal, insisting upon the terms they have laid down. I have endeavoured to obtain the required security, but owing to the demand on me for immediate payment, the terms asked are so high, that to entertain them would tend rather to my further embarrassment than relief.

6. I humbly trust that the Government will listen to this my appeal against a harsh decision which will simply ruin me, and that the security may be waived without prejudice to my intention to appeal ultimately to Government for a full remission, which circumstances absolutely compel me to seek; and pending the ultimate decision of Government on my prayer for remission, I pledge myself that the deposit of Rupees 44,000 shall be available towards part payment of my arrears at the close of the Fusli failing which, the extreme measures now threatened by the Board may be carried out. The remaining Rupees 22,000, I will pay ~~shortly afterwards~~ with interest at 6 p.C. by 31st December next.

7. I humbly hope that this concession will not be refused to an old servant of Government, whose losses under his contract have arisen solely from the terrible scarcity and famine that have afflicted the country for the last two years, and the baleful effects of which have not yet subsided.

I have the honor to be,

Sir,

Your most obedient Servant,

OOTACAMUND,
23rd May, 1878.

Wm. Pritchard

Abkari Izzaradar, Chingleput District.

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CHINGLEPUT DISTRICT, ABKARRY OFFICE,
Madras, 7th February 1878.

No. 66.

To

R. W. BARLOW, Esq.,

Collector of Chingleput District.

SIR,

With reference to your Docket No. 548 of 12th October 1877, forwarding Proceedings of the Board of Revenue, No. 3275 of 12th July 1877, I have the honor to state that the deficiency of Revenue in the Chingleput District for Fusli 1286, compared with the previous year, amounts to Rupees 86,225-12-3 or 51,485-4-2 to complete minimum Revenue for 1876, as shown in the margin, and beg you will be good enough to recommend that the Board of Revenue be pleased to remit the same, as it arose from a famine of unprecedented severity, when large remissions were sanctioned under every head of Revenue, and the people themselves supported by Government.

	Fusli 1285.			1286.			Difference.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Arrack	85,605	2	7	47,083	10	3	38,521	8	4
Toddy... ...	1,24,135	5	6	76,431	1	7	47,704	3	11
Total...	2,09,740	8	1	1,23,514	11	10	86,225	12	3
Paid Excise duty on Arrack for Fusli 1285							85,605	2	7
Do. do. do. 1286							47,083	10	3
Do. less							38,521	8	4
							85,605	2	7
Paid for Toddy to 30th June 1877, Fusli 1286...				66,757	8	1			
Do. 31st Dec. „ ...				4,673	9	6			
Will pay 30th April 1878 „ ...				5,000	0	0			
							76,431	1	7
Less Revenue paid for Toddy...				12,963	11	10			
Rupees...	1,75,000	0	0						

During the first four years of my contract, I paid the sum of Rupées 2,12,271 in excess of Guaranteed Revenue, being a much larger amount than was paid by any other contractor and if the Board of Revenue will be pleased to grant the remission I ask, the total Abkarry Revenue of the District during the famine year will be only Rupees 1,486 less than the minimum Revenue of my previous contract, and I will then have paid Rupees 1,60,786 in excess of Guaranteed Revenue.

Although the Chingleput District is the smallest, the Revenue was raised higher than that of North and South Arcot from the commencement of my present contract, as will be seen in the margin.

	Previous Revenue. Fusli 1282-83-84.	Increase.	Present Revenue. 1285-86-87.
	Rs.	Rs.	Rs.
North Arcot ...	2,40,000	30,000	2,70,000
South Arcot ...	1,75,000	25,000	2,00,000
Chingleput ...	1,25,000	50,000	1,75,000

This heavy increase on Chingleput was, I fear, the result of my having sent in a detailed account of every pie received and expended. I showed a large increase to the average Revenue for the ten years previous to the introduction of the excise system, as well as a handsome profit for myself, whilst the other contractors only sent in a rough statement of expenses; and consequently their profits were not known. I would here observe that though my profits have been large, I was obliged to give up an income worth from Rs. 26,000 to 28,000 a year in order to devote all my time to the successful working of my contract. I have also met with heavy losses in selling at a very great

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sacrifice superior distilling and other appurtenances, on the Government Distillery being taken from me in 1875. In renting the Ponnany Taluq, on the Western Coast and opening a Distillery there, for the manufacture of Home-made Colombo Arrack at great expense, and which though approved of by the Chemical Examiner, vide his report to the Board of Revenue, dated 3rd December 1873, and preferred to the imported liquor by the public, I was obliged to withdraw from the market, owing to my being deprived of supervision over the Bazaars and have since been obliged to sell it at the same rate as Puttai, thereby losing more than 8 Annas on each gallon.

Mr. Dalyell as Abkarry Commissioner in his report to the Supreme Government in April 1874 states, "one of the considerations which induced the Government to confer Abkarry upon Mr. Pritchard, was the desire to obtain an insight into the detailed working of an Abkarry farm, and upon this ground, instead of requiring him to sub-rent the Toddy farms, as in other districts where the experimental excise system was adopted, he was permitted to retain the direct management of the Toddy Revenue in his own hands."

While the other contractors sublet the Toddy and obtained 25 per cent. on the collections, I undertook the management of 456 Bazaars on the same terms, and knowing how desirous the Board of Revenue were that the sale of Toddy should not be suppressed, vide their Proceedings No. 958 of 7th January 1873, I increased this Revenue from Rupees 100,000 to 150,000.

On the renewal of my contract in 1875 for three years, my profits on Toddy were reduced from 25 to 10 per cent., so that at the end of this period they will amount to about Rupees 30,000: whereas I am called upon to pay an increased Revenue of Rupees 150,000, or 60,000 more than North Arcot and Rs. 75,000 more than South Arcot, so that although I have had the Toddy, I am not as well off as those contractors who had nothing whatever to do with this commodity and consequently experienced none of the difficulties I have had to contend with during the Famine in making collections to the extent of Rs. 76,431 from 400 impoverished Bazaarmen, who, in their best days lived from hand to mouth; and notwithstanding the utmost vigilance being exercised, no less than one hundred and seventeen men were prosecuted for drawing Toddy without licenses.

I need not remind the Board that I have studied Abkarry matters for several years, and after maturing my plans projected a scheme in 1869, which has been the means of increasing that Revenue in the Town of Madras and in all the Districts managed on the excise system by many lacs of Rupees, with every prospect of still greater increase year by year.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) THOS. PRITCHARD,

Abkarry Izzaradar, Chingleput District.

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REVENUE DEPARTMENT.

No. 707.

Proceedings of the Board of Revenue, Dated 15th March, 1878.

Read again Board's Proceedings dated 2nd February, 1878, No. 423, 9th April, 1877, No. 1582, 12th July, 1877, No. 3275, and 5th October, 1877, No. 4646.

Read also letters from the Collector of Chingleput, dated 5th and 26th February, 1878, Nos. 43 and 87 respectively.

The foregoing papers relate to the application of the Abkari Renter of Chingleput for some relaxation of the demand for Fusli 1286, on the ground of the unfavorable nature of the season. In his Petition of the 7th February forwarded with the Second letter read above, the Renter requests that the sum by which the payments for Fusli 1286 fall short of the Revenue guaranteed may be foregone; the sum is given as Rupees 51,485-4-2, and is thus arrived at according to the statement furnished by the Renter :—

		Rs.	A.	P.
1.	Excise duty on Arrack	47,083	10	3
2.	90 per cent. of Toddy collections within the Fusli	63,701	9	2
3.	Amount of recoverable balances realised within the six months' time allowed in Board's Proceedings of 12th July ...	4,673	9	6
4.	Collections on account of previous Fuslis...	3,055	14	11
5.	Amount which the Renter promises to pay from recoveries on account of Toddy arrears before the end of April, 1878 ...	5,000	0	0
		1,23,514	11	10
	Sum guaranteed for the Fusli	1,75,000	0	0
	Rupees...	51,485	4	2

2. The deficit is given by the Collector as Rupees 59,541-3-1, items 4 and 5 being excluded; the former, because the Renter is not entitled to set off collections on account of arrears of previous Fuslis against the guarantee for Fusli 1286; and the latter, because the payment has not yet been made. The Board further observe that the sums claimed by the Renter on account of expenses of management of the Toddy farm are considerably in excess of the 10 per cent. of gross receipts to which he is limited by his contract, this makes a difference of about Rupees 2,600. It must be borne in mind, however, that the expenses of management do not decrease with the collections, and that a fixed percentage of the collections is, therefore, disadvantageous in a bad year. Explanation is however required with reference to the entry of "Wages and Building Rent" in the Statement of charges furnished by the Renter, which the Board do not understand, and the Collector should ascertain what are the total establishments maintained by the Renter for Arrack and Toddy, whether the two branches are completely separate; or if a single staff is maintained to work

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both, on what principle the cost is debited to the two forms. If the charges should appear, on further information being furnished, to be fair, the debit in excess of the percentage allowed, may stand.

3. As regards the credit of Rupees 3,056 on account of collections of arrears of previous Fuslis, it is clear that this cannot be claimed as a right, but in the peculiar circumstances of the season, the Board will allow the sum to stand to the Renter's credit as against the deficit of Fusli 1286. The deficit is therefore Rupees 56,485-4-2, but any sum which the Renter may pay before the end of April on account of Toddy arrear collections for Fusli 1286, may be set against the deficit.

56485
20000
36485

The profits of Fusli 1286 have been returned as Rupees 28,807, in the annual Statement No. 4, submitted by the Renter, and as the whole balance due by the Shopkeepers has been debited, whereas a portion of it may prove to be recoverable, this sum is probably below the mark; in the previous Fusli, the profits cannot have fallen short of a lakh, whilst returns realised during the previous lease were very considerable; from these profits, the Renter might not unfairly be called upon to make good his guarantee; but there is no doubt that the exceptional circumstances of the year and of the Chingleput District were such as could not have been foreseen when the guarantee was given, and as relief has been afforded elsewhere, the Board will not refuse it in Mr. Pritchard's case, although they do not admit the force of the arguments adduced in support of the claim to indulgence; great stress is laid upon the fact that a greater increase of Revenue was demanded from the Renter of Chingleput than from the Renters of North and South Arcot from the commencement of the present leases, but this is quite irrelevant, the guarantees were fixed with reference to the value of the several farms as estimated from the results of the previous lease; and the fact that in Fusli 1285, the guarantee required from Mr. Pritchard was considerably exceeded, shews that the settlement was fair as regards himself, and with the terms offered to other Renters he has no concern. The other matters alluded to are also apart from the present question. On the ground of the exceptional circumstances of Fusli 1286, the Board resolve to allow a remission of Rupees 20,000, on condition that the remainder of the outstanding balance is paid up within the 30th April. The Collector will see that this condition is complied with.

From the Statement shewing realisation of guaranteed Abkari Revenue for the first quarter of Fusli 1287, it appears that the Renter had left a balance of Rupees 21,781, the Statement for the second quarter has not yet been furnished, its submission should be expedited. The Renter should be informed that current kists must be paid up as they fall due.

(True Extract)

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

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No. 173.

To

J. F. PRICE, Esq.,

Officiating Collector,

Chingleput.

Sir,

I have the honor to acknowledge the receipt of your letter, No. 197, of the 25th ultimo, forwarding Proceedings of Board of Revenue of the 15th of the same month, and beg you will be so good as submit this my humble appeal to them with your favorable recommendation.

The amount due by me to complete the guaranteed Revenue for 1876, will be Rupees 51,485, of which I will pay by the 30th instant, Rupees 5,000 as promised in my letter to Mr. Barlow, No. 66, of 7th February last. After I recover this sum, there will still be a balance due by Toddy Bazarmen which I am striving to collect, and will make over 90 per cent. to Government.

In my letter, No. 170, of 3rd instant, to your address, I have explained how the expenses are divided for superintendence and management of Toddy and Arrack, and that it was owing to the Famine in 1876, that the 10 per cent. allowed for Toddy was exceeded by Rupees 2,600.

I am extremely thankful to the Board of Revenue for the remission they have been pleased to grant me, of Rupees 20,000, and it is with reluctance I beg their reconsideration of my case; but the sum I am called upon to pay is so great, that I am compelled to do so; and I would ask their forbearance while I bring before them a few facts connected with the working of my contract during the last six years, in hopes that the request contained in my letter of 7th February last, may be complied with.

1stly. That I have been the means of raising the Abkarry Revenue since 1869 by several lakhs of Rupees.

2ndly. That I took an active part in the introduction of the Excise system, and was consequently entrusted with the management of Toddy and Arrack in the Chingleput District, "in order that the Government might obtain an insight into the detailed working of an Abkarry Farm;" and as they were desirous that the sale of Toddy should not be suppressed ~~as was the case~~ throughout the Presidency—Contractors finding it more to their interest to force the sale of Arrack—the following has been the result of my endeavours to increase the sale of Toddy, and to promote the interests of Government as well as people. In 1282, the first year of my contract, the sum paid to Government on account of Arrack, was Rupees 100,000, for Toddy, Rupees 80,000. In 1285, for Arrack it was Rupees 85,000, and for Toddy, Rupees 1,24,000, which enabled me to pay Government during the first four years of my contract, the large sum of Rupees 2,12,000 in excess of the guaranteed Revenue—a result entirely due to the strictly honest manner in which I studied the interests of Government—vide Memo. No. 2 of Proceedings of the Board of Revenue

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of 3rd September, 1874, on recommending the renewal of contracts. "The term should be three years in the case of Ganjam, Vizagapatam, North Arcot, and South Arcot, but the Board think it should be made six years in the case of Chingleput, because the distiller has been the most successful of all, has supplied most information, and has dealt honorably with Government in the matter of Toddy, though the agreement was so framed as to leave him an opening to make money at the expense of Government if he had chosen to do so;" and that such has been the case even in minor matters, I may refer to the fact that although I was allowed 10 per cent. to conduct the Toddy business, it was managed under 8, and thus caused a saving to Government of Rupees 12,000, for the years 1872-73-74 and 75.

3rdly. The Board are of opinion that in 1875, my profits could not have fallen short of a lakh of Rupees, and that during the previous lease they were very considerable. With all due deference, I beg to state that my profits for 1875 were Rupees 35,390, and in 1876 Rupees 28,807, amounting in these two years to little more than the income I was obliged to give up when I entered upon my Abkarry Contract, during the first 3 years of which they averaged Rupees 71,000, and my losses during this period on the Western Coast in manufacturing a home-made spirit to compete with Colombo Arrack, which although pronounced superior to the imported liquor by the drinking public as well as the Chemical Examiner, I was obliged to sell at half the amount it cost me, together with loss of former income, and sacrifice of Stills, &c., in the Government Distillery in 1875, must have been more than a lakh of Rupees, so that I am not the wealthy man I am supposed to be, or I would not hesitate even to pay up a deficiency of Revenue, not brought about by any fault of mine, but by a most unforeseen calamity.

Under all these circumstances, I earnestly and respectfully beg that the Board of Revenue will be pleased to allow me to pay Excise duty on the actual number of gallons of Spirits issued from the Distillery in 1876, and that the balance on account of Toddy, viz., Rupees 12,963, may also be remitted. It is not a large sum, considering the nature of the season and the impoverished condition of the Bazarmen. I have saved Government nearly this amount by working the business under 8 instead of 10 per cent., and the full remission I ask will amount to one-fourth only of the sum I have been able to pay them in excess of guaranteed Revenue.

I have, &c.,

(Signed) THOS. PRITCHARD,

Abkarry Izzaradar, Chingleput District.

Cooxoor,
4th April, 1878.

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REVENUE DEPARTMENT.

No. 3527.

Proceedings of the Board of Revenue, dated 3rd April, 1878.

In their Proceedings, dated 15th March, 1878, No. 707, the Board omitted to issue instructions regarding demand for interest on arrears due by the Chingleput Abkari Renter for Fusli 1286. Time has been allowed to Mr. Pritchard to pay up the outstanding balance, after deducting remission to the extent of Rs. 20,000, and as a further concession, the Board will remit the interest which under the terms of the agreement is claimable, provided the arrears of Fusli 1286 are liquidated in full by the date fixed, namely, 30th April, in case of default, interest at 6 per cent. on the whole balance exclusive of the amount of remission should be recovered.

There was also a considerable balance on account of Fusli 1287, due at the end of the first quarter, the statement for the second quarter has not yet reached the Board, it should be sent in without further loss of time, and the causes of the delay explained. The Board see no reason to forego interest on the arrears of Fusli 1287, they should be liquidated at once, and punctuality as regards future payments strictly enforced.

The Collector will communicate this decision to Mr. Pritchard at once, and see that the terms now granted are conformed to.

(True Extract).

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

(True Copy.)

No. 225.

Forwarded to the Abkari Renter of the Chingleput District for information, with the request that he will strictly conform to the terms granted by the Board.

(Signed) A. THOMPSON,
Assistant Collector, for Acting Collector.

CHINGLEPUT DISTRICT, COLLECTOR'S OFFICE,
Saidapet, 6th April, 1878.

REVENUE DEPARTMENT.

No. 1075.

Proceedings of the Board of Revenue, dated 17th April, 1878.

Read letters from the Collector of Chingleput, dated 10th and 13th April, 1878, Nos. 207 and 211 respectively.

Mr. Pritchard having been called upon by the Collector to liquidate the balance outstanding against him for the first half of the current Fusli, viz., Rs. 34,666, requests that this sum may be allowed to stand over until the end of the Fusli. The Renter's case has recently been under the Board's consideration, and a remission of 20,000 Rupees has been granted on condition that the remainder of the balance of Fusli 1286 is paid up by the 30th April. It was at the same time intimated that current kists must be settled as they fall due. The Board expected these conditions

Proceedings of 15th March, 1878, No. 707.

to be fulfilled; they however authorise the Collector to modify them so far as to permit an arrangement for the liquidation of arrears, and current kists by reasonable instalments within the Fusli, if Mr. Pritchard at once furnishes ample security that the arrangement will be carried out, unless satisfactory security is furnished without delay, the Board can make no further concessions, and the Collector must take action upon the instructions recently issued. Mr. Pritchard must understand that interest will be charged on arrears of Fusli 1286, unless they are liquidated by 30th April, and that interest on the outstanding balance of the current Fusli cannot be foregone.

(True Extract.)

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

(True Copy.)

No. 274.

Communicated to Mr. Pritchard with the request that he will be good enough to state at his earliest convenience what security he is prepared to tender for the payment of arrears within the current Fusli.

2. His attention is particularly invited to the concluding portion of the Board's Proceedings.

(Signed) A. THOMPSON,
Assistant Collector for Collector.

SAIDAPET,
26th April, 1878.

REVENUE DEPARTMENT.

No. 1178.

Proceedings of the Board of Revenue, dated 3rd May, 1878.

Read letters from Mr. T. Pritchard, dated 21st April, Nos. 192 and 193.

Mr. Pritchard will be informed that the Board have fully considered his case, and that they decline to make any further concessions. The decision conveyed in Board's Proceedings of 15th March, 3rd April, and 17th April, 1878, Nos. 707, 3527, and 1075, is final.

(True Extract.)

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

To

T. PRITCHARD, ESQ.,
Abkari Contractor of Chingleput District.

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No. 1,178.

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PROCEEDINGS OF THE BOARD OF REVENUE, dated 3rd May 1878.

Read the following papers:—

From Mr. T. PRITCHARD, Abkári Izzaradar, Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Coonoôr, 21st April 1878, No. 192.

I HAVE the honor to enclose copy of my letter, No. 173, of the 4th instant, to the Officiating Collector of Chingleput, who in his letter, No. 253, of 15th April, declined to forward it to the Board of Revenue on the ground that they have passed final orders as regards the remissions and concessions to be made to me. I trust I may be pardoned for forwarding it direct, and beg you will be pleased to lay it before the Board for their favorable consideration.

ENCLOSURE No. 1.

From Mr. T. PRITCHARD, Abkári Izzaradar, Chingleput District, to J. F. PRICE, Esq., Officiating Collector of the Chingleput District, dated Coonoor, 4th April 1878, No. 173.

I HAVE the honor to acknowledge the receipt of your letter, No. 197, of the 25th ultimo, forwarding Proceedings of the Board of Revenue of the 15th of the same month, and beg you will be so good as to submit this my humble appeal to them with your favorable recommendation.

2. The amount due by me to complete the guaranteed revenue for 1876 will be Rupees 51,485, as I will pay by the 30th instant Rupees 5,000 as promised in my letter to Mr. Barlow, No. 66, of 7th February last. After I recover this sum, there will still be a balance due by toddy bazarmen, which I am striving to collect and will make over 90 per cent. to Government.

3. In my letter, No. 170, of 3rd instant to your address, I have explained how the expenses are divided for superintendence and management of toddy and arrack, and that it was owing to the famine in 1876 that the ten per cent. allowed for toddy was exceeded by Rupees 2,600.

4. I am extremely thankful to the Board of Revenue for the remission they have been pleased to grant me of Rupees 20,000, and it is with reluctance I beg their reconsideration of my case, but the sum I am called upon to pay is so great that I am compelled to do so, and I would ask their forbearance while I bring before them a few facts connected with the working of my contract during the last six years in hopes that the request contained in my letter of 7th February last may be complied with.

1*stly*.—That I have been the means of raising the abkári revenue since 1869 by several lakhs of rupees.

2*ndly*.—That I took an active part in the introduction of the excise system and was consequently entrusted with the management of toddy and arrack in the Chingleput District "in order that Government might obtain an insight into the detailed working of an abkári farm," and as they were desirous that the sale of toddy should not be suppressed as was the case throughout the Presidency, contractors finding it more to their interests to force the sale of arrack. The following has been the result of my endeavours to increase the sale of toddy and to promote the interests of Government as well as the people. In 1282, the first year of my contract, the sum paid to Government on account of arrack was Rupees 1,00,000, and for toddy Rupees 80,000. In 1285 for arrack it was Rupees 85,000, and for toddy Rupees 1,24,000, which enabled me to pay Government during the first four years of my contract the large sum of Rupees 2,12,000 in excess of the guaranteed revenue, a result entirely due to the strictly honest manner in which I studied the interests of Government (*vide* memorandum, No. 2, of Proceedings of the Board of Revenue of 3rd September 1874 on recommending the renewal of contracts): "The term should be three years in the case of Ganjam, Vizagapatam, North Arcot, and South Arcot, but the Board think it should be made six years in the case of Chingleput, because the Distiller has been the most successful of all, has supplied most information, and has dealt honorably with Government in the matter of toddy, though the agreement was so framed as to leave him an opening to make money at the expense of Government if he had chosen to do so," and that such has been the case even in minor matters I may refer to the fact that, although I was allowed ten per cent. to conduct the toddy business, it was managed under eight, and thus caused a saving to Government of Rupees 12,000 for the years of 1872, 1873, 1874, and 1875.

3rdly.—The Board are of opinion that in 1875 my profits could not have fallen short of a lakh of rupees, and that during the previous lease they were very considerable. With all due deference I beg to state that my profits for 1875 were Rupees 35,390 and in 1876 Rs. 28,807, amounting in these two years to little more than the income I was obliged to give up when I entered upon my abkári contract, during the first three years of which they averaged Rupees 71,000; and losses during this period on the western coast in manufacturing a home-made spirit to compete with Colombo arrack, which, although pronounced superior to the imported liquor by the drinking public as well as the Chemical Examiner, I was obliged to sell at half the amount it cost me, together with loss of former income and sacrifice of stills, &c., in the Government Distillery in 1875, must have been more than a lakh of rupees, so that I am not the wealthy man I am supposed to be, or I would not hesitate even to pay up a deficiency of revenue not brought about by any fault of mine, but by a most unforeseen calamity.

5. Under all these circumstances I earnestly and respectfully beg that the Board of Revenue will be pleased to allow me to pay excise duty on the actual number of gallons of spirit issued from the distillery in 1876, and that the balance on account of toddy, viz., Rupees 12,963, may also be remitted. It is not a large sum considering the nature of the season and the impoverished condition of the bazarmen. I have saved Government nearly this amount by working the business under eight instead of ten per cent., and the full remission I ask will amount to one-fourth only of the sum I have been able to pay them in excess of guaranteed revenue.

From Mr. T. PRITCHARD, Abkári Izzaradar, Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Coonoor, 21st April 1878, No. 193.

With reference to Proceedings of the Board of Revenue, No. 3,527, dated 3rd April 1878, and forwarded to me by the Collector of Chingleput with his docket, No. 225, of the 6th of the same month, I extremely regret that I am not in a position to conform to the terms therein granted, viz., to pay up the arrears for Fasli 1286 by the 30th instant and for Fasli 1287 at once.

2. I would respectfully propose that, as my deposit for the present contract, amounting to Rupees 44,000, is in the hands of the Collector, my accounts may be allowed to remain unadjusted till the end of the current fasli, when my liability to Government will not be so high as it is at present.

3. Earnestly begging this indulgence may be granted me, I have, &c.

Mr. Pritchard will be informed that the Board have fully considered his case, and that they decline to make any further concessions. The decision conveyed in Board's Proceedings, dated 15th March and 3rd and 17th April 1878, Nos. 707, 3,527 (Miscellaneous), and 1,075, is final.

(True Copies and Extract.)

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

To Mr. T. Pritchard, Abkári Contractor of Chingleput District.
Copy to the Collector of Chingleput.

Exd. J. W. Fischer.

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1878.

Board of Revenue,

MADRAS.

Proceedings, 3rd May 1878, No. 1,178.

Encl.

Received

MAY.

No. 1,178.

Abkári — of Chingleput District.—Declining to grant the Abkári Contractor any further concessions regarding payment of arrears of rent due by him for Faslis 1286 and 1287 than those already granted.

Mandury

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No. 1,819.

Proceedings of the Board of Revenue, dated 1st July 1878.

Read the following papers :—

Proceedings of the Madras Government, dated 12th June 1878, No. 1,464, Revenue Department.

Read petition from Mr. T. Pritchard, Abkári Izzaradar, Chingleput District, dated 23rd May 1878.

Mr. Pritchard requests that he may be allowed time to pay the abkàri arrears due by him for 1286 and the first half of 1287.

2. These arrears are stated to be as detailed below :—

	Rs.
Deficiency of guaranteed revenue for year ending 30th June 1877...	51,485
Deficiency for first half of the present year, viz., from 1st July to 31st December 1877	34,666
Total ...	86,151
Remitted by Board of Revenue ...	20,000
Balance ...	66,151

3. It is stated that the kist for the third quarter of the present year ending 31st March last has been paid in full, and that for the fourth quarter ending 30th instant will also be paid in full, when the sum of Rupees 44,000 deposited in the hands of the Collector for the present contract will become available towards payment of the above-mentioned liability of Rupees 66,151, leaving a balance of Rupees 22,151, being part of the deficiency for the half-year ending 31st December last, which Mr. Pritchard promises to pay by 31st December next with interest at 6 per cent.

4. The Board have not been able (in their Proceedings, dated 4th June 1878, No. 1,492,) to give the actual position as to arrears of the Chingleput Abkári, but the Government have no doubt that the figures supplied by Mr. Pritchard are substantially correct.

5. His Grace the Governor in Council observes that the Board have granted Mr. Pritchard a remission of Rs. 20,000, but he does not follow the reasoning which led to this sum being fixed upon. Large remissions have been made in other districts, and it appears to His Grace in Council that in consideration of the hard season and Mr. Pritchard's acknowledged good management and fair dealing the concession sought may properly be granted.

Board's Proceedings, 15th March 1878, No. 707.

6. The papers will therefore be transferred to the Board, and a copy of this order furnished to Mr. Pritchard.

(True Extract.)

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

To the Board of Revenue, with one petition and its five enclosures.

Enclosures Nos. 1 to 6.—Petition with enclosures.

Petition from Mr. Pritchard, dated 15th June 1878.

From J. F. PRICE, Esq., Acting Collector of the Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Sydapet, 17th June 1878, No. 294.

I HAVE the honor to forward herewith, for the information of the Board of Revenue, a statement showing the abkári balance outstanding on the 31st May 1878 against the Izzaradar of this district.

ENCLOSURE No. 1.

STATEMENT showing the Balance outstanding against the Abkári Izzaradar of the Chingleput District on the 31st May 1878.

	RS.
Balance at the commencement of Fasli 1287	69,432
Demand from July 1877 to May 1878, at Rupees 14,583 ...	1,60,413
	2,29,845
Amount paid by the Izzaradar up to 31st May 1878	1,32,833
Balance on the 31st May 1878 ...	97,012

SYDAPET,
17th June 1878.

(Signed) A. THOMPSON,
Asst. Collr., for Acting Collr.

From J. F. PRICE, Esq., Acting Collector of the Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Ennore, 18th June 1878, No. 62-E.

IN reference to the Proceedings of the Board of Revenue, No. 802, dated 23rd March last, I have the honor to explain that the discrepancy noted therein was due to the statements for the first and second quarters having been prepared on different principles.

2. In the former the collections made during the quarter on account of previous faslis were deducted from the guaranteed revenue of the quarter instead of being set off against the arrears of the faslis to which they appertained. This was, however, done in the statement for the second quarter, and I regret that at the same time no revised statement for the first quarter was submitted. Had this been done the necessity for the present explanation would not have arisen.

3. I now beg to transmit revised statements for the two quarters above alluded to, as well as that for the third quarter prepared on the same principle as these are, and to state, as regards the concluding portion of the Board's Proceedings under reply, that the oldest arrears now outstanding against the renter refer to Fasli 1286. These are exhibited in the last of the above-mentioned statements.

4. I avail myself of this opportunity to annex a statement showing the amount still due on account of toddy revenue :—

	RS.	A.	P.
Fasli 1282	582	11	5
„ 1283	3,076	0	7
„ 1284	3,108	15	11
„ 1285	2,802	7	6
„ 1286	27,060	8	5
„ 1287	12,892	6	8
Total ...	49,523	2	6

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5. This sum is exclusive of the sum of Rupees 9,000 referred to in the marginally noted correspondence, and which was since collected by Mr. Pritchard. I fear that the amount of Rs. 36,630-11-10 which relates to the first five of the faslis referred to above will have to be written off, as it appears to me that it cannot be recovered under Act VIII of 1865.

This office letter, dated 22nd September 1877, No. 713, embodied in Board's Proceedings, dated 5th October following, No. 4,646.

6. I beg the favor of the Board's instructions in respect to this point and to the collection of the balance (Rupees 12,892-6-8). As Mr. Pritchard has been relieved of the toddy farm it is unlikely that he will now be disposed to push matters against the defaulters.

ENCLOSURE No. 1.

STATEMENT No. 1 showing Realization of Guaranteed Revenue for the first Quarter ending 30th September 1877, Fasli 1287, Chingleput District.

Spirits Excised.	Quantity issued from Distilleries. July.	August.	September.	Total.	Duty. Rate per Gallon.	Amount.
	GALS. D.	GALS. D.	GALS. D.	GALS. D.	RS. A. P.	RS. A. P.
Arrack 30° under proof	1,494 32	2,103 1	1,784 29	5,382 14	2 4 0	12,110 2 6
Deduct 5 per cent. for wastage	..	..	..	269 5¼	2 4 0	605 7 11
Net duty payable to Government ..	..	..	..	5,113 8¾	2 4 0	11,504 10 7

	RS. A. P.		
Toddy collections, gross (1287)	12,215 3 4		
Deduct expenses claimed by Renter	2,484 8 4		
Net collections	9,730 11 0		
Deduct Renter's profit at 10 per cent.	973 1 1		
Net amount payable to Government		8,757	9 11
Grand Total payable to Government		20,264	4 6
Amount guaranteed for the quarter		43,750	0 0
Do. paid into the Treasury on 30th September	12,707 4 0		
Do. do. do. on 30th October	7,555 0 6	20,262	4 6
Balance on the Quarter ..		23,487	11 6
Balance of Fasli 1286	61,158 13 8		
	RS. A. P.		
Toddy collections for Fasli 1286	2,346 5 3		
Deduct expense claimed by Renter	476 8 6		
Net collections	1,869 12 9		
Deduct also Renter's profit at 10 per cent.	186 15 8		
Net gross collections	1,682 13 1		
Balance ..		59,476	0 7
Total ..		82,963	12 1
Toddy collections for Fasli 1285	33 14 3		
Deduct expenses claimed by Renter	6 14 6		
Net collections	26 15 9		
Deduct Renter's profit at 10 per cent.	2 11 2		
Net Gross Collections ..	24 4 7		

(Signed) J. F. PRICE,
Acting Collector.

ENCLOSURE No. 2.

STATEMENT No. 1 showing Realization of Guaranteed Revenue for the second Quarter ending 31st December 1877, Fasli 1287, Chingleput District.

Spirits Excised.	Quantity issued from Distilleries.				Duty.	
	October.	November.	December.	Total.	Rate per Gallon.	Amount.
	GALS. D.	GALS. D.	GALS. D.	GALS. D.	RS. A. P.	RS. A. P.
Arrack 30° under proof	2,417 3	3,578 27	2,947 13	8,942 43	2 4 0	20,121 8 3
Deduct 5 per cent. for wastage	..	..	..	447 6¾	2 4 0	1,006 1 1
Net duty payable to Government ..	..	..	..	8,495 36¼	2 4 0	19,115 7 2

Toddy collections, gross, (1287)	RS. A. P. 17,287 6 0	
Deduct expenses claimed by Renter	2,335 12 10	
Net collections	14,951 9 2	
Deduct Renter's profit at 10 per cent.	1,495 2 6	
Net amount payable to Government		13,456 6 8
Grand Total payable to Government		32,571 13 10
Amount guaranteed for the quarter		43,750 0 0
Do. paid into the Treasury on 30th December	23,305 5 2	
Do. do. do. on 29th January	9,266 8 8	32,571 13 10
Balance on the 2nd quarter		11,178 2 2
Do. 1st do.		23,487 11 6
Balance of Fasli 1286 up to 30th September 1877	59,476 0 7	
Toddy collections for Fasli 1286 during the quarter	RS. A. P. 3,860 14 0	
Expenses claimed by renter	537 12 8	
Renter's profit at 10 per cent.	3,323 1 4	
Amount paid to Government	332 4 11	
	2,990 12 5	
Balance ..		56,485 4 3
Total ..		91,151 1 10
Toddy collections for Fasli 1285	61 5 1	
Deduct expenses claimed by Renter	8 4 2	
Net collections	53 0 11	
Deduct Renter's profit at 10 per cent.	5 4 11	
Net gross collections	47 12 0	

(Signed) J. F. PRICE,
Acting Collector.

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ENCLOSURE No. 3.

STATEMENT No. 1 showing Realization of Guaranteed Abkári Revenue for the third Quarter ending 31st March 1878, Fasli 1287, Chingleput District.

Spirits Excised.	Quantity issued for Distilleries.				Duty.	
	January.	February.	March.	Total.	Rate per Gallon.	Amount.
	GALS. D.	GALS. D.	GALS. D.	GALS. D.	RS. A. P.	RS. A. P.
Arrack 30° under proof	4,299 7	1,475 6	1,582 46	7,357 11	2 4 0	16,563 12 3
Deduct 5 per cent. for wastage	..	..	..	367 11¼	2 4 0	827 10 11
Total ..	..	..	..	6,989 17¾	2 4 0	15,726 1 4

Toddy collections, gross, (Fasli 1287)	RS. A. P. 33,686 0 2	
Deduct expenses claimed by Renter	2,824 3 8	
Net collections	30,861 12 6	
Deduct Renter's profit at 10 per cent.	3,086 2 9	
Amount payable to Government		27,775 9 9
Grand Total payable to Government		43,501 11 1
Amount guaranteed for the quarter		43,750 0 0
Do. paid into the Treasury		43,501 11 1
Balance on the 3rd quarter		248 4 11
Do. do. 1st do.		23,487 11 6
Do. do. 2nd do.		11,178 2 2
Total for 3 quarters		34,914 2 7
Balance of Fasli 1286 up to December 1877	56,485 4 2	
Toddy collections on account of Fasli 1286 during the quarter	RS. A. P. 5,302 5 7	
Deduct expenses claimed by Renter	451 14 2	
Net collections	4,850 7 5	
Renter's profit at 10 per cent.	485 0 8	
Net amount paid to Government	4,365 6 9	
Balance		52,119 13 5
Total ..		87,034 0 0

(Signed) J. F. PRICE,
Acting Collector.

From J. F. PRICE, Esq., Acting Collector of the Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Ennore, 18th June 1878, No. 63-E.

IN reference to the Proceedings of the Board of Revenue, No. 1,492, dated 4th instant, I have the honor to transmit a demand, collection, and balance statement of Abkári revenue in this district closed to the 31st ultimo, from which it will be seen that the balance due upon that date, deducting the remission of Rupees 20,000 granted in the Proceedings of the Board of Revenue, No. 3,527, dated 3rd April last, was Rupees 80,311-11-10.

2. No payments for May have yet been reported. It appears that the practice of this district is to allow time up to the 25th of one month for the payment of the kist due for that preceding.

3. *Up to date* the balance due is Rupees 80,311-11-10+Rupees 14,583-5-4 (June kist)=Rupees 94,895-1-2.

4. I regret that so much time has been taken up in preparing the statement. On receipt of the Board's orders instructions to get it ready were sent to the Account Department, but the papers were returned with the intimation that correct information could not be given. Previous accounts had therefore to be gone into, as it was found that the figures formerly supplied from the Account Department were not accurate. I believe that those now given are correct.

5. I have just received intimation from head quarters that, on an urgent reminder from the Board, a statement has been sent in, but this is probably inaccurate, as the papers containing the necessary information were with the circuit office.

6. As regards paragraph 3 of the Proceedings under reply I beg to submit, for the consideration of the Board, that my letter, No. 272, dated 1st instant, was merely intended as an explanation of my reason for delaying to adopt coercive measures in order to realize the Abkâri revenue due, and to put them in possession of what Mr. Pritchard had written to Government.

ENCLOSURE No. 1.

STATEMENT showing the Demand, Collection, and Balance of the Revenue due by the Abkâri Renter of the Chinglepût District up to 31st May 1878.

Fasli.	Arrears of Fasli 1286 on 1st June 1287 and Demand for the first 3 quarters of Fasli 1287 according to guaranteed amount.	Collections up to end of March of Fasli 1287.	Deduct expenses of Establishment, Renter's profit, &c.	Net collections (difference between Columns 9 and 10).	Difference between Columns 8 and 11, or the amount outstanding against Renter on the 1st June 1878.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1286	61,158 13 8	11,509 8 10	2,470 8 7	9,039 0 3	52,119 13 5
1287	1,31,250 0 0	1,11,974 0 6	15,633 3 1	96,335 13 5	34,914 2 7
Total ...	1,92,408 13 8	1,23,483 9 4	18,103 11 8	1,05,374 13 8	87,034 0 0
DEDUCT.					
Remission as per Board's Proceedings, dated 15th March and 3rd April 1878, Nos. 707 and 3,527, respectively.	...	...	...	...	...
Balance ...	...	...	...	...	...
ADD.					
Interest on the arrears of Fasli 1286.	...	...	...	...	...
Do. do. 1287.	...	...	...	...	...
Total outstanding against Renter ...	...	...	...	...	...

(Signed) J. F. PRICE,
Acting Collector.

With the foregoing order the Government transfer to the Board a petition from Mr. Pritchard, with enclosures, in which he requests that time may be allowed him for payment of the abkári arrears for Fasli 1286 and the first half of Fasli 1287, which are stated to amount to Rupees 66,151 after deduction of the remission of Rupees 20,000 allowed by the Board in their Proceedings, dated 15th March last, No. 707.

He states that the kist for the third quarter of the current fasli has been paid in full, and that the demand for the last quarter will also be fully satisfied; he further guarantees that the deposit of Rupees 44,000 on account of the current lease shall be held available towards part payment of the arrears, and that he will liquidate the balance with interest at 6 per cent. by 31st December next. Under these circumstances he requests that the security required by the Board, which he has failed to obtain on reasonable terms, may not be insisted upon, and signifies his intention of applying for a remission of the full amount of the deficiency, which is tantamount, of course, to a request that payment may be required on issues only for the full term of the lease. The Government state that they are unable to follow the reasoning which led the Board to grant a remission of Rupees 20,000, and, observing that large remissions have been made in other districts, that the season has been hard, and Mr. Pritchard's management admittedly good, intimate that the concession sought may fairly be granted. It is not quite clear what the concession referred to is as Mr. Pritchard signifies his intention of applying for further remission, but as the Board cannot suppose that the Government would come to a conclusion that this indulgence might properly be granted without full information as to the state of Mr. Pritchard's account, they presume that reference is made to the request for time irrespective of the requirement of security.

2. Before explaining the grounds of their decision in Mr. Pritchard's case the Board will examine his account, as the figures furnished by the Collector in the letters read above enable them to arrive at the exact balance at the close of the third quarter of the current fasli. It will be seen from the memorandum appended that the deficit on account of Fasli 1286 is Rupees 52,120, and on account of the first three quarters of Fasli 1287 Rupees 34,914, making a total of Rupees 87,034. The Collector has also submitted a Demand, Collection, and Balance Statement showing the sum due up to the last day of May to be Rupees 80,311-11-10. This includes interest on the arrears, but no payments later than April. Assuming that the renter pays the June kist in full, the sum due at the close of the fasli will be about Rupees 72,000 as marginally shown.

	Rs.
Due at the end of third quarter	87,000
Deduct remission	20,000
Add interest, say	5,000
Balance due	72,000

3. The renter in his present petition to the Board reiterates his services and prays that he may be held liable for the excise duty on actual issues only, which is the same thing as asking for a remission of the whole deficit, the ordinary profits on sales being left to him; in fact he asks to be relieved from all risk in his venture with full enjoyment of its gains. Mr. Pritchard's profits during the first year of the current lease have been estimated at Rupees 52,859 (*vide* Excise Report for Fasli 1285), and they were returned by himself for the second year at Rupees 28,807. Materials are not yet available for calculating the profits for the current fasli accurately, but some approximation may be got from the three quarterly statements sent in. The net issues were 20,597 gallons; the sales are not yet known, but they may no doubt be put down at 25,000 gallons for the year on a very moderate computation, and at 8 Annas a gallon this would give a profit of Rupees 12,500 on arrack; in Fasli 1285 the renter's profit was calculated to amount to 9 Annas 3 Pies per gallon, and, making allowance for the increased cost of distillation

	Gallons.
1st quarter	5,113
2nd do.	8,495
3rd do.	6,989
Total, ...	20,597

from dearness of materials, half a rupee per gallon may fairly be taken to represent renter's profit. His profits on toddy for the three quarters, being 10 per cent. on the actual collections, are known; they amount to Rupees 6,558 as marginally shown. This being the toddy season, the returns for the fourth quarter will doubtless approximate to those of the third or Rupees 22,500 for arrack and toddy combined. The returns for the whole lease will then stand somewhat as marginally shown, or over a lakh and four thousand rupees from which to pay a deficit of seventy-two thousand.

	Rs.
1st quarter	1,160
2nd do.	1,827
3rd do.	3,571
Total ...	6,558

quarter, say Rupees 10,000 for the year,

	Rs.
1st year	52,859
2nd do.	28,807
3rd do.	22,500
Total ...	1,04,166

4. With reference to the remark of Government regarding the sum fixed as remission, the Board observe that in such cases the exact amount determined upon must be more or less arbitrary. It was calculated that Rupees 20,000 would nearly cover the deficit of Fasli 1286, and that any small balance remaining might fairly be met from the profits of the preceding year; the estimate was not far off the mark, viz:—

	Rs.
Deficit	52,120
Renter's profit	28,800
Difference ...	23,320

And, as already observed, the difference will be decreased as the renter recovers his toddy arrears for Fasli 1286; in the first three quarters of the current fasli he recovered Rupees 9,000, and will probably recover the balance, in which case the remission already granted will cover the whole loss for Fasli 1286. The reasons why security was required were that arrears were fast accumulating and the deposit on account of the new lease was shortly due; the Board could not foresee that the renter would be able to pay the demand for the last half of the current fasli and find security for the new lease, and Mr. Pritchard gave no hint of the probability of any such change of position in his last representation—*vide* Board's Proceedings, dated 3rd May 1878.

5. As regards the remissions granted elsewhere, it must be borne in mind that distress was greater and more prolonged in the Ceded Districts and that greater indulgence was required; the farms being rented the Board had no means of arriving at the renter's profits; no doubt they all lost heavily notwithstanding the relief afforded, and the Board would gladly have given further remissions had they seen their way to justify them. The percentage of the demand remitted in the principal distressed districts was as follows:—In Bellary remission was given to the extent of Rupees 1,94,667=30·6 per cent. of the demand; further, three-fourths of the kist for the first half of the current fasli were held in suspense, viz., Rupees 2,38,406; if this latter sum be eventually written off also, the remission will be 34 per cent. of the demand for the two faslis. In Kurnool the Board gave Rupees 54,360=15·5 per cent. of the arrack demand and 36·5 per cent. of the toddy demand. Three-fourths of the arrears of the first half of the current year was also held over; if this be remitted, the percentage on the two years will be 29·4. In Salem the toddy renters were allowed Rupees 82,071 for the two unfavorable seasons, or 32·1 per cent. of the demand. In *North Arcot* the sum was Rupees 44,729—only 9·2 per cent. of the demand for the two unfavorable years—on account of arrack and on account of toddy, such sum not exceeding 25 per cent. in each case as the Collector might fix with reference to the demand for Fasli 1286. In Cuddapah the remission allowed for arrack for Faslis 1286 and 1287 was Rupees 70,000, or 16 per cent. of the demand. If remission to the amount of Rupees 87,000 be given in Chingleput, as requested by Mr. Pritchard, the percentage to the demand will be 29·8 in Fasli

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1286 and 19·9 in Fasli 1287, or an average of 24·8 in the two years which, in the Board's opinion, is much too high a proportion considering the relative circumstances of Chingleput and the other distressed districts named.

6. Looking at the figures given the Board are not prepared to grant any further remission in Mr. Pritchard's case or to modify the terms already settled, except in so far as the requirement of security is concerned; the altered circumstances render it unnecessary to press this point, but interest on the arrears of Fasli 1286 must run from the 1st May and on current arrears from date of accrual. It is implied in the Government Order that Mr. Pritchard has not been treated with sufficient liberality, but his case has been dealt with on exactly the same principles as have guided the Board in disposing of similar claims put forward by other renters, viz., that the renters must be prepared to make good the deficit of one year of the lease out of the profits of the whole term. The business is a speculation, and though the Board have been willing to take into account the fact that famine could not have been foreseen and that the losses incurred have not been due to bad management or imprudence, they cannot admit that Government are bound to leave the renters a profit. On these grounds they have rejected Messrs. Parry and Co.'s claims for both South Arcot and Trichinopoly, and if Mr. Pritchard is allowed to pay on issues, a similar concession cannot equitably be withheld from other renters of excise districts, and the loss of revenue will be very considerable. Mr. Pritchard makes prominent allusion to his services to Government. Different estimates may be formed as to the precise value of these, but they have been acknowledged before, and there must be some limit to the recognition accorded. It cannot be admitted that they are to constitute ground for exceptional treatment for all time. Apart from the fact that Mr. Pritchard made very large profits in former years and himself shared in the benefits resulting from his knowledge of the business and good management, he has been treated with liberality in other respects; he was allowed to retain the toddy rents together with the arrack during the lease just expiring when separation was insisted upon in all other districts, and quite recently, in consideration of his long connection with the abkàri farm of Chingleput, his tender for the next contract was accepted though not the highest. Valuable information has no doubt been afforded by Mr. Pritchard, but it must not be forgotten that other renters (as Messrs. Parry and Co., Messrs. Corbett and Morison, and others) have always been ready to give the same, and the Board believe have dealt fairly with Government throughout, though this is not advanced by them as particularly meritorious or as a ground for exceptional treatment.

7. As regards the toddy arrears alluded to in letter No. 62-E, the greater portion will probably have to be written off; the Collector will consult Mr. Pritchard and ascertain what amount is recoverable and what steps the latter is prepared to take towards realization.

(True Copies and Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department,
with a memorandum, two petitions and enclosures, and copies
of Board's Proceedings, dated 23rd March 1878,
No. 802, and 3rd May 1878, No. 1,178.

„ the Collector of Chingleput.
„ Mr. T. Pritchard, Abkàri Contractor, Chingleput District.

Exd. J. Tulloch and A. Grubert.

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To

C. A. GALTON, Esq.,

Offg. Secy. to the Board of Revenue,

Madras.

Sir,

With reference to G. O. No. ~~906~~ 1064 of the 12th Instant, I have the honor to address you once more on the subject of a full remission of the deficiency of Abkari Revenue in the Chingleput District, begging you will be pleased to lay this letter before the Board of Revenue with my most earnest request that they will give it their favorable consideration; and that I may be pardoned for again pressing my case on their notice.

The deficiency of Revenue for 1876 was Rupees 38,521 on Arrack, and Rupees 12,963 on Toddy; and for the present year ending 30th Instant, I calculate the deficiency will be in round numbers, Rupees 23,000 on Arrack, and Rupees 12,000 on Toddy; making a total of Rupees 86,484 for both years. The kist for the 3rd quarter of the current year has been paid in full and that for the 4th quarter will also be paid in full.

The Board of Revenue have granted me a remission of Rupees 20,000 only, leaving Rupees 66,484 to be paid; but I pray that in consideration of all I have done during the past nine years to benefit the State by increasing the Abkari Revenue several lakhs, and having paid Rupees 2,12,000 in excess of the sum guaranteed for Chingleput, during the first four years of my contract, the Board will be pleased to grant me the indulgence that has been extended to other Contractors, who during the present lease have had the management of Arrack only, viz., that of being held liable for excise duty on actual issues of Arrack from their Distilleries; and that my actual collections on Toddy may be accepted, irrespective of the guarantee, as the yield during the drought was very seriously affected.

If my prayer be granted, the remission on Arrack for both years will be Rupees 61,521, and on Toddy Rupees 24,963.

I would beg most respectfully to solicit the attention of the Board to the fact that I took an active part in the introduction of the excise system. Mr. Dalyell as Abkari Commissioner in his report to the Supreme Government in April, 1874, states—"One of the considerations which induced the Government to confer Abkari upon Mr. Pritchard, was the desire to obtain an insight into the detailed working of an Abkari Farm, and upon this ground, instead of requiring him to sub-rent the Toddy Farms, as in other districts where the experimental excise system was adopted, he was permitted to retain the direct management of the Toddy Revenue in his own hands."

While the other Contractors sub-let the Toddy Farms, and obtained 25 per cent. on the collections, I undertook the management of 456 Bazars on the same terms for three years, and at 10 per cent. for the three subsequent years, and knowing how desirous the Board were that the sale of Toddy should not be suppressed, as will be seen from the following Extract from their Proceedings, I resolved to set aside my own interests, and increased the Toddy Revenue to an extent that does not exist in any other district, viz., from Rupees 80,000 in 1872, to Rupees 1,24,000 in 1875.

Revenue Board
No. 2809
1878.

Board of Revenue
MADRAS.

Proceedings, 1st July 1878, No. 1,819.

Received 1 July 1878

JULY.
No. 1,819.

Arrears — due by Mr. T. Pritchard, Abkari Contractor of Chingleput District.—Informing Government that Board are not prepared to grant any further remission out of the — or modify the terms already settled, except in so far as the requirement of security; and requesting Collector to ascertain what amount of toddy arrears is recoverable and what should be Mr. Pritchard is prepared to take towards realization.

Proceedings of the Board of Revenue, No. 958, dated 7th June, 1873.

"The Board's attention has been called of late to the manner in which the consumption of Toddy is repressed in order that the consumption of Arrack may be increased.

There can be no doubt whatever but that this is so, and that it is a necessary result of the system under which the same Renter monopolised the sale of Arrack and Toddy. For every gallon of Arrack he gets a large and definite profit, for the sale of indefinite quantities of Toddy, he is paid indefinite sums, often levied as a Poll-tax on Toddy sellers, which are very small, compared with the profit on Arrack.

Toddy is a more wholesome drink than Arrack, and so plentiful, that it ought to be within the means of the poorest classes."

It seems, therefore, to the Board, to behove the Government which possesses an entire control over the Abkari, to see that Toddy is not excluded from the market.

The following Extracts from Government Orders and Proceedings of the Board of Revenue, will testify to my successful management of the District.

G. O. No, 729, dated 14th July, 1873.

"Chingleput is the only District in which the experimental excise system may be said to have been financially successful.

Proceedings of the Board of Revenue No. 1,530 dated 22nd June, 1874.

"Para. 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.

Para. 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 collections in ten years ending 30th June, 1872.	Minimum Revenue fixed by Government under experimental 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

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Para. 9. This result contrasts most favorably 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."

G. O., No. 895, dated 17th July, 1874.

"His Excellency the Governor in Council agrees with the Board in considering Mr. Pritchard's management to have been very satisfactory.

Proceedings of Board of Revenue, Memo. 2 of 3rd September, 1874, on Renewal of Contracts in 1875.

"The term should be three years in the case of Ganjam, Vizagapatam, North Arcot, and South Arcot; but the Board think it should be made six years in the case of Chingleput, because the Distiller has been the most successful of all, has supplied most information, and has dealt honorably with Government in the matter of Toddy, though the agreement was so framed as to leave him an opening to make money at the expense of Government if he had chosen to do so."

Proceedings of the Board of Revenue, No. 233, dated 3rd February, 1875, when Government had resolved to separate Toddy from Arrack in all Districts.

* * *

"With regard to this District, the Board beg to call the attention of the Government to the letter from the Abkari Contractor of Chingleput, read at the head of these Proceedings. The Chingleput Abkari is exceptional in the fact that the most important part of it relates to Toddy. The demand in the five Excise Districts for Fasli 1283, was :—

		Arrack.	*Toddy.*
Ganjam	Rs.	78,746	7,500
Vizagapatam	„	46,619	26,184
Chingleput	„	88,515	1,05,055
North Arcot	„	2,33,295	48,450
South Arcot	„	1,30,679	63,000

The effect of separating Arrack and Toddy in Chingleput will be to reduce the business managed by Mr. Pritchard by more than one-half. It is most unfortunate that this should happen in the case of a Contractor who has worked so well and furnished Government with such useful information. If an exception can be made, the Board will be glad to see it made in this case. There can be no practical danger to the drinkers of Toddy, for actual experience has proved that Mr. Pritchard makes it the chief feature of his business to keep them thoroughly well supplied with Toddy."

I would respectfully point out that my present difficulties have not arisen from any mismanagement on my part, but the nature of the season was such as to render it impossible to avert the fall of Revenue that has taken place, and such a calamity as the famine was not anticipated when I entered into my engagement. I have voluntarily submitted from time to time accurate accounts of every pie collected and expended, and have worked hard and honestly and through exposure to the sun on the Western Coast in the effort to benefit the country by proving that the superior Arrack now imported from Colombo could be manufactured at home. I was attacked with a serious illness which occasioned my leaving India for 2½ years, and has greatly undermined my constitution.

My profits in 1875 were Rupees 38,390, and in 1876 Rupees 28,807, amounting in these two years to little more than the income I was obliged to give up when I entered

upon my Abkari contract, and if the Government are not pleased to grant my prayer for a full remission, I will have to refund this money, and will in fact have carried out my arduous duties for two trying years without any remuneration.

The Izzaradarship as at present constituted is in one sense a Government post, in which a fixed commission is given instead of salary, and is as much under the control of Government, as any other appointment. It is not now as formerly, a contract, in which after the payment of the stipulated amount, all over and above was bonâ fide profit to the Contractor. Under the present system, all in excess of the guarantee is made over to Government and if the remission I ask is granted me, there will still be a balance of excess of Guaranteed Revenue in favor of Government of Rupees 1,26,120.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) THOS. PRITCHARD.

Abkari Izzaradar, Chingleput District.

OOTACAMUND, 15*th June*, 1878.

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To

C. G. MASTER, Esq.,

Secretary to Government, Revenue Department.

Sir,

I have the honor to state that on receipt of G. O. G., No. 906, dated 12th June last, I addressed a letter to the Board of Revenue, copy of which I enclose. In reply I have received their Proceedings, No. 1,819, dated 1st July, from which it will be seen that they are not disposed to allow me any further concession. I therefore beg you will be so good as place this letter and enclosure before His Grace the Governor in Council, with my earnest request that a full remission may be granted, and that I may be permitted to make a few remarks explanatory of my position with regard to arrears of Abkari Revenue in Chingleput.

2. In para 1 of the Proceedings above mentioned, the Board state that I request payment on issues only for the full term of the lease, the fact being that for the first year I paid Rupees 34,000 in excess of the guarantee, and it is for the second year, and the first half of the third that I crave the indulgence that was extended to the Renters of Salem and Coimbatore, for reasons not as good as mine are, and for a much larger amount. The demand for the latter half of the year just closed is being fully satisfied.

3. In para 3 of the Proceedings my profits for 1875-76 are *estimated* at Rupees 52,859. In Proceedings, No. 707 of 15th March last, it is stated that they could not have fallen short of a lakh; but my books are open to inspection, and will shew that they amounted to Rupees 38,390 in that year—to Rupees 28,807 in 1876-77; and accepting the Board's calculation that they will stand at Rs. 22,500 for 1877-78, the total reaches Rs. 89,697 from which if I am now required to pay Rupees 72,000, I will have worked for three years, and for half this period under most trying circumstances, for an aggregate remuneration of Rupees 17,697.

4. The arrears in Chingleput ceased accumulating in December 1877, and when security was demanded, I was paying kists in full, and I wrote to the Collector, promising that they would be paid in full to the close of the Fusli, when my deposit of Rupees 44,000 would be available towards liquidation of arrears. At the same time, I was acting in accordance with the terms laid down for the new contract, and paid one-tenth of the guarantee for it, amounting to Rupees 13,500, by the 15th April, and Rupees 20,500 to complete the deposit, by 1st June. I did not consider it necessary to acquaint the Board of my ability to meet the requirements of the new lease, for unless I had conformed to its conditions, I could not have obtained it. I begged that my accounts should remain unadjusted till the close of the Fusli, but this the Board would not permit, although it is known that the Toddy Revenue from January to June is double the amount realised from July to December, which enabled me to fulfil my promise. It was not until coercive measures were about to be carried out that I appealed to Government for support.

5. The deficit due by me, the Renter of certainly one of the most pauperised Districts during the recent famine, amounts to 24·8 per cent of the demand (Arrack and Toddy) for the two years 1876-77, and 1877-78, and the Board have granted me a remission amounting to 6 per cent. Let it be considered what has been granted in other Districts. In Bellary the percentage is 30·6 of the demand, and may eventually be ·34. It is not mentioned whether this is for Arrack only, or if Toddy is included.

In Kurnool for Arrack and Toddy it is ...	...	51·10
and may eventually be reduced *i.e.*, if recoveries expected by the Board are effected, to	...	29·4
Salem for Toddy alone	...	32·1
North Arcot Arrack (9·2) Toddy (23) ...	...	34·2
Cuddapah, Arrack alone	...	16

If, as is clear from para 4 of their Proceedings of 1st July this remission was intended for, Fusli 1286, (1876-77) then Fusli 1287, (1877-78) has not been taken into consideration at all, while all other Districts have been relieved for the two unfavorable seasons; or if, as in para 6, the principle the Board acted upon was "that the renters must be prepared to make good the deficit of one year of the lease out of the profits of the whole term," I am called upon to do more viz by Rs. 20,000—thus:

Deficit for two years			Rs.87,000
Deficit of 1286 (the higher amount) which they state I must be prepared to make good			„ 52,000
		Balance...	„ 35,000
Remission granted by Board			„ 20,000
Leaving to be paid by me, besides one year's deficit		...	„ 15,000
With interest amounting to			„ 5,000
		Total...	20,000

6. With reference to paras 3 and 6 of Proceedings, where I am said to reiterate and make prominent allusion to my services to Government, I beg to submit that I did not expect these services to constitute ground for exceptional treatment for all time, or even on this critical occasion; but brought them forward in support of my request for a full remission. I do not question the readiness of other renters to supply information, or the correctness of their dealings with Government, but as regards *actual services* rendered, I would solicit the attention of Government to mine, as contained in my letter to the Board of 15th June last, and I most respectfully ask, if they are not deserving of as much consideration as has been shewn to other renters.

7. While other Districts have paid a few thousands in excess of guaranteed Revenue for the past two leases, I have given Rs.2,12,000, and if Rs.87,000 of this sum be granted me, there will still be a balance of excess of guranteed revenue in favor of Government of Rs.1,26,120. In other districts where remission has been granted it has been a dead loss to Government.

8. I was allowed to retain the Toddy during the lease just expired when separation was insisted on in all other Districts, chiefly in order that I should be placed on a more equal footing with the other Renters, (*vide* Board's Proceedings, No. 236 of 3rd February 1875, as contained in my letter to the Board of 15th June last,) but the percentage was reduced from 25 to 10, giving me an average profit of Rs.10,000 a year, which has proved no adequate remuneration for all the trouble and anxiety consequent on having to deal with upwards of 400 needy Bazaarmen through such a trying season as the famine. I admit that I have shared in the benefits arising from my knowledge of the business, and that my profits during the first lease were large. So also must have been those of other renters whose Districts are much larger. With regard to the acceptance of my tender for the present lease—it was not an exceptional case—other Renters have their Districts although their tenders were not the highest.

I have the honor to be,
SIR,
Your most obedient Servant,
M. Strickland

Abkarry Izzaradar, Chingleput District.

OOTACAMUND, 15*th July*, 1878.

P. S.—I may here subjoin an explanation as to a trifling difference between my figures and those of the Board:—

The figures given in my letter to Government of 23rd May last as the amount of arrears, differ from those of the Board to the extent of Rupees 634-9-3, owing to my having taken credit for this sum in my account as *paid*, whereas it was just *collected*, and has since been paid. My calculations did not include interest, amounting to Rupees 5,000. The deficit of Rupees 248-4-11 shewn for the third quarter of last year has also been paid, and overlooked because it was not included in the Monthly Statement sent to the Collector on 25th April, but was supplemented shortly after, the collections having been less by this sum.

In para 3 of the Memorandum appended to Proceedings of 1st July, the Board observe, "The balance at the close of Fusli 1286, viz., Rupees 61,159 given above; is the difference between the guarantee for that Fusli and the amount payable to Government on account of Arrack issued and Toddy collections, but the amount actually paid to Government fell short of Rupees 3,806." I would explain that the actual payments amounted to Rupees 1,13,841, being Rupees 1,10,785-3-3 for Fusli 1286, and Rupees 3,055-14-9 collected for previous Fuslis, which sum, by permission of the Board in their Proceedings No. 707 of 15th March last, was credited to the account of Fusli 1286. Similarly in 1285 the actual payments were Rupees 2,09,741, Rupees 2,08,900 being the demand for Fusli 1285, and Rupees 841 collections for previous years.

8

1342/31

Memorandum

Deficiency of Guaranteed Revenue
for year ending 30th June 1877 78 — 51,485-

Do for first-half of the present
year — viz from 1st July to 31st Dec.r 1877 — 34,666 ※

Total 86,151

Remitted by Board of Revenue 20,000

Balance 66,151

The Instalment for the 3rd quarter of the present
year ending 31st March last has been paid
I beg that for the 4th quarter, ending
30th Instant, will also be paid in full, when
the sum of Rupees 44,000, deposited in the
hands of the Collector for the present Contract,
will become available towards payment of my lia-
bility of Rupees 66,151 — leaving a balance of Rs
22,151, being part of the Deficiency for the half year
ending 31st December last ※, which I will pay
31st December next, with interest at 6 per cent; and
I beg that the Security required by the Board, may
be waived, and time allowed me to pay Rs 22,151
as I have promised in my letter to you of the
23rd Ultimo —

To

C. Galton Esq
Offg Secretary to the
Board of Revenue
Madras

Sir

With reference to G.O. No 906 of the 12th Instant, I have the honor to address you once more on the subject of a full remission of the deficiency of Abkaree Revenue in the Chingleput District, begging you will be pleased to lay this letter before the Board of Revenue, with my most earnest request that they will give it their favorable consideration, and that I may be pardoned for again pressing my case on their notice.

The deficiency of Revenue for 1876 was Rupees 38521 on Arrack, and Rupees 12963 on Toddy - and for the present year ending 30th Instant, I calculate the deficiency will be in round numbers, Rupees 23,000 on Arrack, and Rupees 12,000 on Toddy; making a total of Rupees 86,484 for both years. The Kist for the 3rd quarter of the current year has been paid in full, and that for the 4th quarter will also be paid in full.

The Board of Revenue have granted me a remission of Rupees 20,000 only, leaving Rupees 66,484 to be paid. But I

pray that in consideration of all I have done during the past nine years to benefit the State, by increasing the Abkari Revenue Rupees 2,12,000 in spite of the Sum Guaranteed for Chingleput during the first four years of my Contract, the Board will be pleased to grant me the indulgence that has been extended to other Contractors, who during the present lease have had the management of Arrack only - Viz - that of being held liable for Price duty on actual issues of Arrack from their Distilleries and that my actual collections on Toddy may be accepted, irrespective of the Guarantee, as the yield during the drought was very serious affected.

If my prayer be granted, the remission on Arrack for both years will be Rupees 61,521 and on Toddy Rupees 24,963.

I would beg most respectfully to solicit the attention of the Board to the fact that I took an active part in the introduction of the Price System. Mr. Dalyell as Abkari Commissioner in his report to the Supreme Government in April 1874, states - "One of the considerations which induced the Government to confer Abkari upon Mr. Price was the desire to obtain an insight into the detailed working of an Abkari Farm, upon that ground, instead of requiring him to Sub-rent the Toddy farms as in [illegible] Districts where the Experimental Price System was adopted, he was permitted to retain the direct management of the Toddy Revenue in his own hands."

While the other Contractors sublet the Toddy farms, and obtained 25 per cent on the Collections, I undertook the management of 256 Bazars on the same terms for three years, and at 10 per cent. for the three subsequent years; and knowing how desirous the Board were that the sale of Toddy should not be suppressed, as will be seen from the following Extract from their Proceedings, I resolved to set aside my own interests, and increased the Toddy Revenue to an extent that does not exist in any other District. Viz - from Rupees 80,000 in 1872 to Rupees 124,000 in 1875.

Proceedings of the Board of Revenue No 958, dated 7th June 1873.

"The Board's attention has been called of late to the manner in which the Consumption of Toddy is repressed in order that the Consumption of Arrack may be increased.

There can be no doubt whatever, but that this is so, and that it is a necessary result of the System under which the same Renter monopolises the sale of Arrack and Toddy. For every Gallon of Arrack he gets a large and definite profit, for the sale of indefinite Quantities of Toddy he is paid indefinite

Sums, often levied as a Pollutax on Toddy Sellers, which are very small compared with the profit on Arrack.

Toddy is a more wholesome drink than Arrack, and so plentiful that it ought to be within the means of the poorest classes

It seems, therefore, to the Board, to behove the Government which possesses an entire Control over the Abkari, to see that Toddy is not excluded from the Market."

The following Extracts from Government Orders and Proceedings of the Board of Revenue will testify to my Successful Management of the District.

G. O. N° 729 dated 14th July 1873

"Chingleput is the only district in which the Experimental Excise System may be said to have been financially successful."

Proceedings of the Board of Revenue N°153 dated 22nd June 1874.

"Para 2. The Collector now submits two detailed Statements supplied by Mr. Pritchard shewing 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 viz. the detail management of the 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.

Para 8. The Gross amount paid to Government for both Arrack and Toddy has reached Rupees 1,80,556, being Rupees 55,356 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 Systems.

		Average of Annual Collections in ten years, ending 30th June 1873	Minimum Revenue fixed by Government under Experimental Excise System	Revenue of 1872-73 as per Special Reports
		Rs	Rs	Rs
	Conjeeveram	81554	66,000	76,189
	Vizagapatam	1,12,217	1,50,000	1,19,040
	South Arcot	2,08,608	1,75,000	1,91,067
	North Arcot	2,77,024	2,70,000	2,90,189

Para 9. This result contrasts most favorably 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."

G.O. № 895, dated 17th July 1874

"His Excellency the Governor in Council agrees with the Board in considering Mr. Pritchard's management to have been satisfactory."

Proceedings of Board of Revenue. Minute 3rd September 1874, on renewal of Contracts 1875.

"The term should be three years in the case of Ganjam, Vizagapatam, North Arcot & South Arcot, but the Board think it should be made six years in the case of Chingleput, because the Distiller has been the most successful of all, has supplied most information, and has dealt honestly with Government in the matter of Sales. The Agreement was so framed as to leave him no opening to make money at the expense of Government if he had chosen to do so."

Proceedings of the Board of Revenue № 535 dated 3rd February 1875, when Government resolved to separate Toddy from Arrack in all Districts.

"With regard to this district the Board wish to call the attention of the Government to the letter from the Abkari Contractor of Chingleput, read at the head of these Proceedings. The Chingleput letter is exceptional in the fact that the most important part of it relates to Toddy.

The demand in the five Districts for Fasli 1283, was:-

		Arrack	Toddy
Ganjam	Rs.	78,746	7500
Vizagapatam	"	46,619	26,184
Chingleput	"	88,515-	1,05,05,5-
North Arcot	"	2,33,295-	45,450
South Arcot	"	1,30,679	63,000

The effect of separating Arrack and Toddy in Chingleput will be to reduce the business managed by Mr. Pritchard by more than one half. It is most unfortunate that this should happen in the case of a Contractor who has worked so well, and furnished Government with such useful information. If an exception can be made, the Board will be glad to see it made in this case. There can be no practical danger to the drinkers of Toddy for actual experience has proved that Mr. Pritchard [illegible] them thoroughly well supplied with Toddy."

I would respectfully point out that my present difficulties have not arisen from any mismanagement on my part; but the nature of the season was such as to render it impossible to avert the fall of Revenue that has taken place, and such a calamity as the famine was not anticipated when I entered into my Engagement. I voluntarily submitted from time to time accurate accounts of every pie collected and Expended, and have worked hard and honestly, and through Exposure to the Sun on the Western Coast in the Effort to benefit the Country by proving that the Superior Arrack now imported from Colombo could be manufactured at home, I was attacked with a serious illness which occasioned my leaving India for two and a half years, and has greatly

undermined by my Constitutions.

My profits in 1875 were Rupees 38,390, and in 1876 Rupees 28,807, amounting in these two years to little more than the income I was obliged to give up when I entered upon my Abkari Contract, and if the Board are not pleased to grant my prayer for a full remission, I will have to refund this money, and will in fact have carried out my arduous duties for the trying years without any remuneration.

The Superadarships as at present constituted is in one sense a Government post, in which a fixed Commission is given instead of Salary, and is as much under the Control of Government as any other Appointment. It is not now as formerly, a Contract, in which after the payment of the stipulated amount, all over and above was honestly [illegible] system all in excess of the Guarantee is made over to Government, and if the remission I seek is granted me, there will still be a balance of excess of Guaranteed Revenue in favor of Government of Rupees 126,120.

I have the honor to be
Sir
Your most Obedient Servant
W. Pitchard
Abkari Superadar
Chingleput District

Forwarded
June 15th 1878

1st quarter, Fasli 1287.	1st quarter, Fasli 1287.	11,504	10	7	
	Net toddy collections, 1st quarter, Fasli 1287 ...	8,757	9	11	
		20,262	4	6	Paid.
	Guarantee for the quarter ...	43,750	0	0	
	Deficit ...	23,487	11	6	
2nd quarter, Fasli 1287.	Net excise duty on arrack, 2nd quarter, Fasli 1287.	19,115	7	2	
	Toddy collections, 2nd quarter, Fasli 1287 ...	13,456	6	8	
		32,571	13	10	Paid.
	Guarantee for 2nd quarter ...	43,750	0	0	
	Deficit ...	11,178	2	2	
3rd quarter, Fasli 1287.	Net excise duty, 3rd quarter, Fasli 1287 ...	15,726	1	4	
	Toddy collections, 3rd quarter, Fasli 1287	27,775	9	9	
		43,501	11	1	Paid.
	Guarantee for quarter ...	43,750	0	0	
	Deficit ...	248	4	11	
Total deficit for three quarters		34,914	2	7	

1242/38

MEMORANDUM

On the Arrears of Abkári Revenue in Chingleput.

According to the details noted in Board's Proceedings, dated 15th March 1878, No. 707, the balance due by the renter on the 1st January 1878 was Rupees 56,485 as shown below:—

Fasli 1286.	Rs.	A.	P.
(1). Excise duty on arrack...	47,083	10	3
(2). Ninety per cent. of toddy collections within the fasli	63,701	9	2
(3). Amount of recoverable balances realized within six months' time allowed in Board's Proceedings, 12th July 1877, No. 3,275	4,673	9	6
(4). Collections on account of previous faslis	3,055	14	11
	1,18,514	11	10
Vide paragraph 3, Board's Proceedings, dated 15th March, No. 707. Guarantee for fasli ...	1,75,000	0	0
Balance ...	56,485	4	2

The difference between this balance and that given by the Collector is due to the omission of collections on account of the toddy demand for Fasli 1286 during the first half of Fasli 1287, thus—

	Rs.	A.	P.
Collector's balance	61,158	13	8
Deduct collections	4,673	9	6
Balance ...	56,485	4	2

2. The revised quarterly returns submitted with the Collector's letter dated 18th June show the subsequent transactions which are exhibited below:—

	Rs.	A.	P.
Balance of Fasli 1286	61,158	13	8

Rs. A. P.

[illegible] Excise [illegible] 2000

REVENUE DEPARTMENT.

No. 3048.

1342/59

From Mr Pritchard

Dated 15 July 1878

FOR ORDERS.

In this paper Mr Pritchard applies for the full remission which he proposed in his previous application submitted to Govt in my former application forwarding one of the enclosures to Board's Pro of 1 July 1878 No 1879 and as the note of Hon'ble Members have to be received

d/23 May 1878 disposed of in G.O. 12 June 1878 No 1464 Misc:

Mr Pritchard seeks to [illegible] the guarantee & pay issues on the plea that [illegible] Salem Rs has extended [illegible] - There was no mistake [illegible] in his case, with tentative [illegible] has been contrac[illegible] for 5 years & made over [illegible] - His speculation has [illegible] & he wishes to [illegible] - If this be done [illegible] & Co & Mrs [illegible]

2

	Rs.	A.	P.	Rs.	A.	P.
Total toddy net collections on account of Fasli 1286 in 1st, 2nd, and 3rd quarters, Fasli 1287.	1,682	13	1			
	2,990	12	5			
	4,365	6	9			
				9,039	0	3
				9,039	0	3
Balance of Fasli 1286 at the end of 3rd quarter, Fasli 1287				52,119	13	5
Adding to this the deficit in the first three quarters of Fasli 1287 ...				34,914	2	7
The total deficit is ...				87,034	0	0

* Fasli 1285.

	Rs.	Difference. Rs.
Payable ..	2,09,741	
Paid	2,08,900	
Difference..	841	— 841

Fasli 1286.	Payable on issues. Rs.	Paid. Rs.	Rs.
1st quarter	37,969	38,644	+ 675
2nd do.	27,525	27,525	+ ..
3rd do.	20,739	21,076	+ 337
4th do.	27,608	22,790	— 4,818
Total ..	1,13,841	1,10,035	— 3,806
For 3rd quarter of Fasli 1287			— 248
		Total ..	4,895

3. The balance at the close of Fasli 1286, viz., Rupees 61,159, given above is the difference between the guarantee for that fasli and the amount payable to Government on account of arrack issued and toddy collections, but the amount actually paid to Government fell short by Rupees 3,806. In Fasli 1285 also there was a deficit in payment of Rupees 841 and in the 3rd quarter of Fasli 1287 of Rupees 248; total Rupees 4,895.* The Collector makes no mention of this fact, nor does the amount appear anywhere as having been collected. The Collector is requested to explain this matter.

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

Exd. G. Freeman.

reference to the
intention of
Lieut Hemmett
himself to
is submitted
that the pre-
sent reference
be discussed
at the same
time.

E.M.C.

oldest contractors with
not a shadow of claim as to the
tentative character
spec: must be put on the same
footing - all this may have exist-
ed prior to the passing of
has caused them to
the future bidding of parties
the leases - the result of
- accepts tho' they are de-
faulters at the moment of
the Bd of Rev:

Mr. Pritchard's memo
is a relentive after the
possible terminus ad
passes at early perusal.
Mr. Pritchard del 26/7
a Todd collection for 5pm
& 10% on Lyssum Stores
case will be his sum - of Todd
Contractors net 25% on their
Contracts, the at least do sum
an ordinary Contractors
Free rent of the Todd farm
the left under ordinary
Crown P. to award Rs Pritchard
a quarter

The last 2 Ps
remark.

Here is no grou
for the consideration
last letter, Mr Tapper

demand on Govt must
be disposed of before the Les-
sor accommodation stock
loss under discussion
on the former papers can be
disposed of - Anticipate
appeal but the papers had
better go round, & then
the former question may be
recirculated 26/7 [illegible]

I see no reason to
I contest the Bd decision
as to the amt of Remittan
but may generally be
allowed to Mr Pritchard -
The claim has been very
fully considered by them in it
former minute to which
I have the subject
have no further
to append any that
further action is inadequate

E.D.

REVENUE DEPARTMENT.

No. 2896

342/39

From Board of Revenue

Dated 1st July 1873.

FOR ORDERS.

I was not a party to the G.O (of 12th June) in which the Govt. practically directed the Board of Revenue to admit greater concession to the defaulting Abkaree Contractor — Mr. Pritchard — of the Chingleput District. Held that the Board had met any reasonable argument ~~of~~ as to conditions of the Country and the Strin[gency] with which Similar Contracts are being enforced in respect to Shirkars for more Serious cases: and wished support in these

measures for the realization
of the Revenue & as regards
obligation & Mr. Pritchard
I hold that the balance of
account, could such sum
is enormously on the side
of Govt. who have been large
losers by this favored Contractor.
- few more things to say
long Experience have been
the objects of more solicitude
on the part of Govt, for
few men have larger
sacrifices been made.
Mr. Pritchard was
when he first began
to speculate in arrack
farms - the Veterinary
Surgeon of the Governors
Body guard and a man
wholly without means.
Still - in opposition I believe
to the advice of the Board
of Revenue - the Government

in traverse of ordinary
procedure Confirmed to
him by G.O. the Sole Distillers
of Madras - by which he
was allowed to make a
great profit to himself
for 3 years, still holding
his Govt. appointment in
connection with the Establish-
ment of the Governor - He
was then allowed to extend
his speculations to the Tanjore
District of Shanghput &
obtained most profitable
terms both under Toddy
and Arrack - Amongst
others 26 per cent for
merely collecting the
Toddy Revenue from
persons whom he himself
assessed and from whom
he took large deposits
in ready cash - During
the lease Mr. Pritchard's
profits were out of all
proportion to the profits

FOR ORDERS

which ordinarily accrue to
such State Farmers. and
his connection with the Service
Continued until Lord
Hobart vacated on Concluding
so obvious an impropriety.
The Contract was again
renewed to Mr Pritchard
at the End of his triennial
Lease on however more
reasonable terms as respects
the State Land now it is again
renewed although Mr Pritchard
was not the highest bidder.
And although he is at
this moment a Defaulter
to the extent of a very large
percentage of his Contract.
There are no Services but
what Others have rendered
and such as they are they
have been far more
than repaid by the patronage
this Gentleman has Enjoyed
for many years - Forcam
[illegible] there be any doubt that
his administration of the

Alkarri of the District.
as reported in the last
report has been anything
but satisfactory. Any
further Special Incidents
is both out of place and
irreconcilable with
public interest.

I admit that the famine
has caused loss but
less in Chingleput
than in many famine
Districts where we are
pressing the contractors,
who have never Enjoyed
Mr Pritchard's Patronage.

I donot expect wider
General Consideration but Mr Pritchard
= chard's case is one of the
last to merit it.

I think the Board have
properly declined to reconsider
the arrangement & Decline
Confirm it.

Should I be so unfortunate
as still to differ from my Honble
Colleagues in this matter, I wish
the papers recirculated to me
to enable me to formulate my
dissent in a Minute

417 362

Rec'd No 7896/42

Mr Pritchard & Co.

Bd. Rev. & Exp. 7th July 42.

Submitted & Resolved
in Bd. Rev. & Exp. this 7th
July 42. Expiring the
Contract of Mr. Pritchard
for the Chingleput District
on the 31st Inst. & Ensuing the
appointment of Mr Pritchard
to the Office of Collector
of the Revenue. on
Rs 1000 per Mensem
of Rs 12000 per Annum
to which he is entitled
by the Charter Act
& Regulations of Fort
St George.

The executive engaged to appoint to a great thing considering [illegible] circumstances. [illegible] for consideration.

Respons. Leave suggested from the 1st Jan. to the balance on 30 June (less the dividends for this half year) as from the close of business 30 June last to the 1st Jan. last on £20,000 (less this sum £20,000 in shares of £22,000. as before estimated £ for £ —

If this is the actual position [illegible] from the 1st Jan. last. The directors [illegible] for the purchase price to the 1st Jan. last [illegible] I do not

[illegible] to any [illegible] undertaking to [illegible] for the last 3 years. Divide the Legacy duty [illegible] for the purchase £3,625 [illegible] for the buying of the [illegible] balance to be raised at £20. all the Ord. is £1. Even more than this original Estimate £ for. — Divide Profits [illegible] Dividend on Preference [illegible] Reserve £10,000 [illegible] Carried forward [illegible] Number and Status [illegible] Effected [illegible]

Rec'd 2296/98

1342
483

The first was as Indicated which
by sanction an extension of time
by Dec 31- by paying up a certain arrear
with interest
Estimated at 22,000 but which
appears to be 28,000 from accounts
subsequently submitted — Another
extension of time - or concession equally
in the loss to Govt seemed to me
a reasonable concession to be applied
for as a new business arrangement.

inspection altogether of any
Matter relating to former leases or
arrangements with Govt - with which
Sir W. H. Young been connected
of the Govt. when they appear
appear to have been made, in pursuance
but which do not appear to me
or did not appear to have been on the
application —
In framing the matter I see no
reason to change any opinion that
the conception of terms was reasonable

Bill for

1342

FEB

No 2879

Rev. Dept.

No 1342

Proceedings of the Madras Government
Under date the 20th August 1878

Read the following papers
Proceedings of the Board of Revenue
dated 1st July 1878 No 1849
Letter from Mr. J. Pritchard
Asst. to Agent Governor Chingleput
District, dated 15th July 1878.

1. The proposal recorded above
contrary (1) the Board's observations
in G.O. 12th June 1878 No 1142, R.D.
and (2) Mr. Pritchard's further
application for full remission
of arrears of Abkary Revenue
on his contract which terminated 30th June last.

2. The Board have in
paragraph 6 of their Proceedings
Contended to accede the
payment

requirement for security, which with time to pay, was they rightly assume in paragraph 1, the concession referred to by Government.

2. His Grace the Governor in Council [illegible] not at all disposed to [illegible] the views [illegible] to the amount of security that may reasonably be allowed to Mr. Pritchard. The claim has been very fully considered by them and the Contingencies in the conclusion arrived at provided that time be given for payment of arrears as requested in the first instance.

To the Board of Treasury
F. Cor. Island Dept.

Request for remission of all arrears cannot be entertained. His claims to consideration have been sufficiently recognized in the renewal of his grant for a further term of years though he were not the highest bidder.