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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No. 1632 Press.
~~B.P. No.~~ Mis.

Dated 8-10-1878 ~~197~~

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Archives I—5,806—24-2-78.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

8th October 1878, No. 1,632.

Read the following paper :—

No. 81. Proceedings of the Board of Revenue, dated 21st September 1878, No. 2,597.

Read the following letter from R. B. CHAPMAN, Esq., Secretary to the Government of India, Financial Department, to the Secretary to the Government of Madras, Revenue Department, dated Simla, 22nd August 1878, No. 2,547 :—

In accordance with the latest estimate communicated to the Accountant-General by the Madras Board of Revenue the sum of Rupees 62,10,000 was assumed in the Financial Statement for 1878-79 as the gross excise revenue of the Madras Presidency in 1878-79.

2. This estimate appeared reasonable in comparison with the excise revenue actually collected in recent years in the Madras Presidency as follows :—

Gross Excise Revenue of the Madras Presidency.

	Rs.
1870-71	55,92,960
1871-72	57,08,920
1872-73	61,68,440
1873-74	60,99,460
1874-75	60,58,920
1875-76	63,39,010
1876-77	55,83,690
1877-78	47,10,688

3. The excise revenue actually collected to the end of July as follows hardly encourages the expectation that the whole estimated revenue of Rupees 62,10,000 will be realized :—

Excise Revenue collected in the Madras Presidency for the first four months of the financial year.

	Rs.
1874-75	19,62,985
1875-76	17,98,232
1876-77	20,06,825
1877-78	15,27,515
1878-79	16,54,724

4. The Governor-General in Council desires to learn the opinion of the Government of Madras of the present prospects of the excise revenue of the Madras Presidency during the current year. I am to request that in communicating this opinion, you will be good enough in particular to report the amount of arrears of excise revenue of which recovery is eventually anticipated, and state how much of these arrears the Government of Madras hope to recover in 1878-79.

Referred to the Board of Revenue for early remarks.

(Signed) C. G. MASTER,
Acting Chief Secretary.

Ootacamund,
7th September 1878.

THE arrears outstanding under "excise on spirits and drugs" on 1st July 1878, exclusive of the sums* written off the accounts up to that date, amounted to Rs. 20,66,000 as shown below:—

	Rs.		Rs.
*Cuddapah	70,000	Salem	82,071
Bellary	1,94,668	South Canara ...	1,325
Kurnool	55,761		
Madras	15,834	Total ...	4,64,865
North Arcot	44,729		
Tinnevelly	477		

	Rs.		Rs.
Ganjam	1,456	South Arcot	19,051
Vizagapatam	61,610	Tanjore	6,085
Godavari	15,640	Trichinopoly	20,769
Kistna	1,20,782	Madura	1,84,007
Nellore	38,755	Tinnevelly	12,603
Cuddapah	1,13,387	Coimbatore	39,523
Bellary	6,98,535	Nilgiri	7,211
Kurnool	2,35,825	Salem	44,582
Madras	1,11,599	South Canara	78,464
Chingleput	5098	Malabar	21,823
North Arcot	2,28,802		
		Total ...	20,65,607

2. Of the above sums, Rupees 2,20,155* have been ordered to be written off the accounts or are stated to be irrecoverable, but the Board apprehend that a much larger sum will have to be remitted eventually and that the actual collections within the year are not likely to exceed Rupees 12,00,000. It is impossible to state what proportion of the arrears will be finally recovered.

	Rs.				
*Vizagapatam.	7,258	Jamabandi Report of Fasli 1286.			
Tinnevelly ...	10,893	Do.	do.		
North Arcot ...	50,000				
	25,276	Board's Pros.,	3rd Aug.	1878, No.	2,165.
Chingleput ...	20,000	Do.	15th March	„ „	707.
Madura	49,311	Do.	1st June	„ „	1,471.
	5,790	Do.	26th „	„ „	1,768
			and 16th July	„ „	1,975.
	40,000	Do.	21st May	„ „	1,374.
Cuddapah ...	11,627	Do.	20th Aug.	„ „	2,348.
Total ...	2,20,155				

3. The current demand from 1st July 1878 to 31st March 1879 is Rupees 45,39,000; but the whole of it may not be realized within the year. The Board estimate the collections at Rs. 40,00,000.

Adding to the above two sums Rupees 12,93,000, the actual collections from 1st April to 30th June 1878, the estimated collections in 1878-79 amount to Rupees 64,93,000. At any rate the Board have no reason to suppose that the actuals will fall short of the budget estimate, *i.e.*, Rs. 62,10,000.

4. It is true that the collections up to July are not promising, but this appears to be due to the hopes entertained by the abkári renters of obtaining remissions of large sums. The Board trust that by the end of the year the budget estimate will be realized.

5. The Collectors of the several districts are requested to submit on 5th proximo a correct estimate of the collections in 1878-79.

(A true Copy and Extract.)

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

No. 82. ORDER THEREON, 8th October 1878, No. 1,632.

Separate Revenue, No. 3.
Abkari.

THE Government see no reason to modify the Budget Estimate under "excise on spirits and drugs" for the current year, and accordingly resolve to forward the foregoing Proceedings of the Board of Revenue to the Government of India with reference to their letter, dated 22nd August 1878, No. 2,547, Financial Department.

(True Extract.)

(Signed) L. A. CAMPBELL,
Under Secretary to Government.

To the Board of Revenue.

Exd. A. F. Goodall.

Govt. of (1878) Madras.

REVENUE.

To

The BOARD of REVENUE.

Dated October, 1878.

Printed 14th.

Read.

Read.

G.O., 3rd October 1878, No. 1,632.

OCTOBER.

Nos. 81-82.

Budget Estimate under "Excise on Spirits and Drugs".—Declining to modify the —— and resolving to forward to the Government of India the Proceedings of the Board of Revenue on the prospects of Abkari collections for the current year.

1632/3

No. 2,597.

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

Read the following letter from R. B. CHAPMAN, Esq., Secretary to the Government of India, Financial Department, to the Secretary to the Government of Madras, Revenue Department, dated Simla, 22nd August 1878, No. 2,547 :—

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REFERRED to the Board of Revenue for early remarks.

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Acting Chief Secretary.

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North Arcot	2,28,862		
		Total ...	20,65,607

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Total ...	2,20,155					

3. The current demand from 1st July 1878 to 31st March 1879 is Rupees 45,39,000; but the whole of it may not be realized within the year. The Board estimate the collections at Rs. 40,00,000.

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4. It is true that the collections up to July are not promising, but this appears to be due to the hopes entertained by the abkâri renters of obtaining remissions of large sums. The Board trust that by the end of the year the budget estimate will be realized.

5. The Collectors of the several districts are requested to submit on 5th proximo a correct estimate of the collections in 1878-79.

(A true Copy and Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department,
with copies of Board's Proceedings, dated 3rd August 1878, No. 2,165; 15th March 1878, No. 707; 1st June 1878, No. 1,471; 26th June 1878, No. 1,768; 16th July 1878, No. 1,975; 21st May 1878, No. 1,374; and 20th August 1878, No. 2,348.
„ all Collectors.

Exd. W. J. Lewis.

No. 2,348.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th August 1878.

Read the following letter from W. D. HORSLEY, Esq., Collector of Cuddapah, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 6th August 1878, No. 508 :—

IN reference to Board's Proceedings, No. 1,468, dated 1st June 1878, I have the honor to forward the late Sub-Collector's report on the subject of the losses incurred by the Voilpaud and Madanapalli abkári renter.

2. Mr. Price proposed a remission of 50 per cent. for one fasli. Mr. Stuart suggests a remission to the same amount but for two faslies. The enclosed statement shows the actual losses of the renter, and in order that I might obtain these figures I have delayed reporting on the subject.

3. The demand against the renter for three faslies is Rupees 1,39,530. His net collections amount to Rupees 86,364, leaving him a loser of Rupees 53,165. The Board sanctioned Mr. Price's proposal of a remission amounting to Rupees 23,255. Mr. Stuart recommends a remission of Rupees 46,510.

4. I am of opinion that the remission which should be granted lies somewhere between the two proposals, Mr. Price's proposal being too low and Mr. Stuart's too high : 25 per cent. on the demand for the three faslies would amount to Rupees 34,882 and this would be a fair amount of remission which would not press too hard on the renter, nor involve a very large loss of revenue. The demand for the three faslies would thus amount to Rupees 1,04,647, of which the renter has paid Rupees 90,509.

5. I have no reason to doubt the reasonable accuracy of the figures in column 7 because they have been taken by the Tahsildars from the monthly accounts which were rendered by the renter for a long period before the subject of remission was mooted.

ENCLOSURE No. 1.

From A. J. STUART, Esq., Sub-Collector to J. F. PRICE, Esq., Acting Collector of Cuddapah, dated Madanapalli, 15th March 1878, No. 152.

IN reply to your docket, No. 256 dated 25th January 1878, forwarding a petition in original presented by Golla Chinna Gurappah Naidu, Abkári Contractor, I have the honor to forward the subjoined statement showing the demand, collection, and balance of abkári revenue and to submit a report as called for :—

Taluk.	Amount of rent for three faslies.	Quarter amount ordered to be kept under suspension for Fasli 1286-87.	Amount exclusive of the sum under suspension for three faslies.	Collection up to end of February 1878.	Probable amount of collection during the four months of contract.	Total probable collection.	Balance irrecoverable on account of the sum under suspension.	Contractor's net collection up to end of January 1878.	Probable amount of collection during the remaining months.	Total probable collection.	Total loss sustained by contractor. Difference of Columns 2 and 11.	Difference of Columns 4 and 11 exclusive of the sum under suspension.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madanapalli ...	76,500	12,750	63,750	47,406	6,935	54,341	9,409	43,003	6,935	49,938	26,562	13,812
Voilpaud...	63,030	10,505	52,525	38,580	6,300	44,880	7,645	34,309	6,300	40,609	22,421	11,916
Total...	1,39,530	23,255	1,16,275	85,986	13,235	99,221	17,054	77,312	13,235	90,547	48,983	25,728

PROCEEDINGS, 21ST SEPTEMBER 1878, No. 2,597.

To

THE SECRETARY TO GOVT.,
REVENUE DEPARTMENT.

&c., &c., &c.

Dated September 21st.

Printed 24th.

Read.

Excise Revenue—of the Madras Presidency for 1878-79.—Submitting to Government report called for as to the prospects of —, and requesting Collectors of the several districts to submit on 5th October 1878 a correct estimate of the collections in 1878-79.

2. The petitioner is the contractor of both the taluks of Madanapalli and Voilpaud in the Sub-Division for three faslies, viz., 1285, 1286, and 1287.

3. The amount of rent payable by the contractor for the whole term of his contract is Rupees 1,39,530 at Rupees 25,500 and 21,010 for Madanapalli and Voilpaud respectively per annum.

4. Owing to the severity of famine quarter of rent was ordered to be held under suspension from the beginning of Fasli 1286, the net amount of demand consequently amounts to Rs. 1,16,275.

5. From the commencement of the contract up to end of February Rupees 85,986 has been collected against demand (exclusive of quarter suspension) Rupees 1,04,647-8-0, leaving a balance of Rupees 18,661-8-0 still due by the contractor.

6. From the examination of the accounts furnished by the contractor his gross collection up to end of January appears to be Rupees 94,939 and the expenditure incurred by him Rupees 17,626, the net amount of collection is consequently Rupees 77,313. The probable collection during the remaining period of the contract may be taken at Rupees 13,235, calculated on the average of the monthly collection from the beginning of the current fasli as per contractor's accounts which the Tahsildars think are reliable. From this it will be observed that the contractor has already paid a sum of Rupees 8,673 and has still to pay Rupees 17,053 over and above his net receipts which makes a total loss of Rupees 25,725 exclusive of the amount under suspension.

7. The sub-renters appear to have fallen into arrears to a large extent, the amount due by them up to the end of January last being Rupees 18,865 exclusive of the quarter of rent under suspension.

8. For the recovery of the arrears due by the sub-renters coercive measures appear to have been adopted by the contractor in three cases only, but the amount realized was only Rupees 114 against Rupees 2,775 due; no further steps have been taken. The impossibility of realizing any considerable further sum is attributed to the poor circumstances of the sub-renters occasioned by general distress in the Sub-Division—the result of the famine.

9. Under these circumstances, and taking into consideration the straits to which a large portion of the class who generally consume spirits have been reduced for bare sustenance, I do not think that half remission for the last two faslies would be too much to grant. This would by his own account leave him slightly a loser on the transactions of the whole three years.

10. The petition received with your docket is herewith returned.

(True Copy.)

(Signed) H. SUBBA ROW,
Temporary Deputy Collector,
for Collector.

ENCLOSURE No. 2.

STATEMENT showing the Demand, Collection, and Balance of the Abkári Contractor of Madanapalli and Voilpaud Taluks for Faslies 1285, 1286, and 1287.

Taluks.	Amount of rent for three faslies.	Remissions sanctioned by the Board of Revenue.	Government collections up to the end of June 1878.	Total of Columns 3 and 4.	Difference of Columns 2 and 5.	Contractor's net collections up to the end of June 1287.	Difference of Columns 2 and 7.	
							Increase.	Decrease.
1	2	3	4	5	6	7	8	9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Madanapalli..	76,500 0 0	12,750 0 0	49,756 6 0	62,506 6 0	13,993 10 0	47,693 4 9	..	28,806 11 3
Voilpaud ...	63,030 0 0	10,505 0 0	40,753 4 0	51,258 4 0	11,771 12 0	38,671 10 2	..	24,358 5 10
Total ..	1,39,530 0 0	23,255 0 0	90,509 10 0	1,13,764 10 0	25,765 6 0	86,364 14 11	..	53,165 1 1

(Signed) W. D. HORSLEY,
Collector.

1522/5

UNDER the circumstances the Board accept the Collector's recommendation and sanction a further remission of Rupees 11,627 over and above that granted in Proceedings, dated 23rd March 1878, No. 804.

(True Copies and Extract.)

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

To the Collector of Cuddapah.

Exd. J. Tulloch.

1878.

Board of Revenue, MADRAS.

To

THE COLLECTOR OF CUDDAPAH.

Dated August 20th.

Printed 29th.

Read.

PROCEEDINGS, 20TH AUGUST 1878, No. 2,348.

AUGUST.

No. 2,348.

Abkari of Cuddapah District.—Sanctioning a further remission of Rupees 11,627 to the Vellpaud and Madanapalli abkari renter.

No. 1,374.

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

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

Read also the following:—

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

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

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

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

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

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

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

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

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

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

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

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

Enclosure No. 1.—Statement.

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

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

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

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

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

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

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

Enclosure No. 1.—Statement.

Enclosure No. 2.—Petition.

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

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

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

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

4. The petitioners will be referred to the Collector.

(True Copies and Extract).

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

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

Exd. W. J. Lewis.

1878.

Board of Revenue,

MADRAS.

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

Encl.

Received

Rev 4308/78

MAY.

No. 1,374.

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

No. 1,975.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th July 1878.

Read the following letter from H. J. STOKES, Esq., Acting Collector of Madura, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Shembaganur, 4th July 1878, No. 236 :—

I HAVE the honor to enclose a petition (with translation) from the arrack renter of Tirumangalam Taluq, and to recommend, at the instance of the General Duty Deputy Collector, that a concession similar to that granted to the arrack renters of Madura, Dindigul and Pulni Taluqs, in the Board's Proceedings of the 1st instant, No. 1,471, may be made in his case also. The arrears due up to the end of May amount to Rupees 9,305, add to it Rupees 1,000—the demand for June—the whole Government dues to the end of the fasli amount to Rupees 10,305. Of this I request sanction of the Board for remitting 50 per cent., or Rupees 5,152-8-0, *i.e.*, Rupees 1,680, in addition to Rupees 3,472-8-0 remitted in Board's Proceedings, dated 21st May 1878. The balance, deducting deposits, will be realized as directed in the above Proceedings.

ENCLOSURE No. 1.—Tamil Petition.

ENCLOSURE No. 2.—Translation of Petition.

As a similar concession has been granted in the case of the renters of the Madura, Dindigul and Pulni Taluqs, the Board sanction remission of 50 per cent. of the whole balance due up to the end of the lease, viz., Rupees 5,152-8-0, in lieu of Rupees 3,472-8-0 already remitted.

(A true Copy and Extract.)

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

To the Collector of Madura, with Petition returned.

Exd. W. H. French.

1878.

Board of Revenue,

MADRAS.

Proceedings, 16th July 1878, No. 1,975.

Received

Rec'd 16/7/78

JULY.

No. 1,975.

Abstract of Madura District.—Sanctioning remission of 50 per cent. of the whole balance due by the Arrack renters of Thirumangalam Taluq up to the end of the lease, in lieu of the amount already remitted.

No. 1,768.

Proceedings of the Board of Revenue, dated 26th June 1878.

Read the following letter from H. J. STOKES, Esq., Acting Collector of Madura, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 14th June 1878, No. 214 :—

I have the honor to submit for the favorable consideration of the Board of Revenue a petition from the toddy contractor of Pulni Taluq praying for remission on account of the heavy losses sustained by him during the period of his lease by an outbreak of cholera, protracted famine, and consequent low consumption. He submits accounts showing a total loss of Rupees 5,721-6-0, but how far they are reliable the Sub-Collector is unable to judge.

2. He, however, admits that the existing stock of Cocoa and Palmyra trees is not large enough to make the farms pay at the present rate of rent, and that the petitioner had no data to enable him to make an accurate estimate, as he was the first contractor since the arrack and toddy farms were separated and he is, therefore, entitled to consideration. It should also be remembered that Pulni was the most distressed part of the district where famine began earlier and ended later than elsewhere.

3. I therefore recommend a remission of 50 per cent. of what is outstanding against him by the end of this fasli or Rupees 638, inasmuch as he has also regularly paid the Government dues.

	Rs.
Arrears up to the end of May	1,134
Demand for June...	142
Total .	1,276
50 per cent.	638

Enclosure No. 1.—Petition.

The Board sanction remission of Rupees 638 as recommended.

(A true Copy and Extract.)

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

To the Acting Collector of Madura, with petition returned.

Mad. G. Freeman.

1622/11

No. 1,471.

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

Read the following letter from H. J. STOKES, Esq., Acting Collector of Madura, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 20th May 1878, No. 174:—

Acting Collector's letter, No. 110, dated 30th March 1878, embodied in the Board's Proceedings, No. 1,028, dated 13th April 1878.
Acting Collector's letter, No. 147, dated 5th May 1878.

		RS.
Madura ...	May	4,392
	June	4,392
	Total ...	8,784
Dindigul ...	May	2,434
	June	2,434
	Total ...	4,868
Pulni ...	May	1,750
	June	1,750
	Total ...	3,500
	Grand Total ...	17,148

In continuation of my letters noted in the margin, I have the honor to submit herewith a petition from the Arrack Contractors of Madura, Dindigul, and Pulni Taluqs submitting supplemental statements of the loss sustained by them. For the reasons stated in the above letters, I recommend remission of 50 per cent. on the whole amount due till the end of their lease. The arrears due by them up to the end of April in those taluqs is Rupees 81,475, and the demand for May and June is Rupees 17,148 as per margin, making a total of Rupees 98,623. Of this I propose to remit Rupees 49,311, of which Rupees 21,307 has already been recommended for remission in the first of the letters quoted above.

Enclosure No. 1.—Petition.

Enclosures Nos. 2 and 3.—Statements.

Read also Petition No. 1,031, from the Abkári Contractors of Madura, Dindigul, and Pulni Taluqs.

Under the circumstances, the Board sanction remission of 50 per cent. of the whole amount due till the end of the lease, viz., Rupees 19,311.

2. Petitioners will be referred to the Collector.

(A true Copy and Extract.)

(Signed) J. STURROCK,
Acting Sub-Secretary.

To the Collector of Madura, with two petitions.
Endorsement to Petitioners.

Exd. W. J. Lewis.

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1878.
Board of Revenue,
MADRAS.

Proceedings, 26th June 1878, No. 1,768.

Encl

Received

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JUNE.
No. 1,768.

Arrears of Revenue — outstanding against the toddy contractor of Pulni Taluq, Madura District — Sanctioning remission of Rupees 638 from the —.

1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 1st JUNE 1878, No. 1,471.

Received

Encl.

JUNE.

No. 1,471.

Abkári of Madura District.—Sanctioning remission of 50 per cent. of the whole amount due by the Arrack Contractors of Madura, Dindigul, and Pulni Taluqs till the end of their lease.

No. 707.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 15th March 1878.

Read again Board's Proceedings, dated 2nd February 1877, No. 423; 9th April 1877, No. 1,582; 12th July 1877, No. 3,275; and 5th October 1877, No. 4,646.

Read also the following letters:—

From T. PRITCHARD, Esq., Abkári Izzaradar, Chingleput, to R. W. BARLOW, Esq., Collector of the Chingleput District, dated Madras, 2nd February 1878, No. 55.

I HAVE the honor to acknowledge the receipt of your letter, No. 66, of the 31st ultimo, and to state that up to 31st December last, although property was distrained from several toddy bazaarmen, I have not been able to realize more than Rupees 6,207-3-3 as shown below:—

—	Balance on 30th June 1877.			Collections.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Saidapet	6,750	5	3	404	5	11	6,345	15	4
Trivellore	3,801	6	0	481	3	10	3,320	2	2
Ponneri	5,194	8	2	938	14	11	4,255	9	3
Chingleput	9,311	3	11	1,191	5	3	8,119	14	8
Madurantacum	6,594	10	1	1,205	6	9	5,389	3	4
Conjeveram	7,963	3	2	1,985	14	7	5,977	4	7
Total ...	39,615	4	7	6,207	3	3	33,408	1	4

2. In my letter, No. 521, of 31st August 1877, I said about Rupees 5,000 would be collected, and although I have not succeeded in doing this by Rupees 2,792-12-9 confiscated property for about this amount remains unsold, and as palmyrah toddy is now in the market and the condition of the bazaarmen improving, I am in hopes of recovering about Rupees 5,000 by the end of April next, making an aggregate sum of Rupees 11,207-3-3, leaving a loss of revenue amounting to Rupees 28,408-1-4.

3. The accounts for December 1877 were due on 25th January 1878, but they did not arrive till 28th, which, I am sorry to say, prevented my sending you the information I now do earlier.

ENCLOSURES Nos. 1 and 2.—Statements.

No. 43.

SUBMITTED to the Board of Revenue for information with reference to paragraph 2 of their Proceedings, No. 3,275, dated the 12th of July last. The renter's letter was received only late last night.

2. On receipt of Board's Proceedings, No. 4,646, dated 5th October last, Mr. Pritchard was requested to forward a detailed account of toddy charges claimed by him as a set off, but this he has not furnished up to date and the statement has now been compiled from the accounts of this office and is herewith submitted.

3. A second statement showing the final results of Abkári collections for Fasli 1286, including the realization of recoverable balances set against the guarantee for that fasli, is also enclosed, and it will be seen that the deficit in the guaranteed minimum amounts to Rupees 62,263-2-4.

PULICAT, 5th February 1878.

(Signed) R. W. BARLOW, Collector.

From T. PRITCHARD, Esq., Abkári Izzaradar, Chingleput, to R. W. BARLOW, Esq., Collector of the Chingleput District, dated Madras, 7th February 1878, No. 66.

With reference to your docket, No. 548, of 12th October 1877, forwarding Proceedings of the Board of Revenue, No. 3,275, of 12th July 1877, I have the honor to state that the deficiency of revenue in the Chingleput District for Fasli 1286, compared with the previous year, amounts to Rupees 86,225-12-3, or Rupees 51,485-4-2 to complete minimum revenue for 1876 as shown below, 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:—

——	Fasli 1285.			Fasli 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

	RS.	A.	P.
Paid Excise duty on arrack for Fasli 1285	85,605	2	7
Do. do. 1286	47,083	10	3
Do. less do. „	38,521	8	4
	85,605	2	7
Paid for toddy to 30th June 1877, Fasli 1286. 66,757 8 1			
Do. to 31st December 4,673 9 6			
Will pay to 30th April 1878 ... ... 5,000 0 0			
	76,431	1	7
Less revenue paid for toddy	12,963	11	10
	1,75,000	0	0

2. During the first four years of my contract I paid the sum of Rupees 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 Abkári 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.

3. 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 below:—

——	Previous Revenue. Fasli 1282-83-84.	Increase.	Present Revenue. Fasli 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	4,75,000

4. 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 Rupees 26,000 to Rupees 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 sacrifice superior distilling and other appurtenances on the Government distillery being taken from me in 1875. In renting the Ponnari 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.

5. Mr. Dalyell, in his Abkári Report to the Supreme Government in April 1874, states: "One of the considerations which induced the Government to confer Abkári upon Mr. Pritchard was the desire to obtain an insight into the detailed working of an Abkári 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."

6. While the other contractors sub-let 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 1,00,000 to Rupees 1,50,000.

7. 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 1,50,000 or Rupees 60,000 more than North Arcot, and Rupees 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 Rupees 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 117 men were prosecuted for drawing toddy without licenses.

8. I need not remind the Board that I have studied Abkári 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 lakhs of rupees, with every prospect of still greater increase year by year.

Enclosure No. 1.—Statement.

No. 87.

Submitted to the Board of Revenue in original for favorable consideration.

2. The Collector observes that, according to the revised accounts now furnished by the Abkári renter, Rupees 59,541-3-1 is the deficit in the guaranteed minimum for Fasli 1286, and not Rupees 62,263-2-4 as already stated in this office No. 43, of the 5th instant, to the Board of Revenue, and requests therefore that the enclosed amended statement of final results of Abkári collections be substituted for the one which accompanied the above reference. He also observes that the renter is wrong in having now deducted from the said balance Rupees 5,000, which he expects to pay within the 30th of April next, together with Rupees 3,055-14-11, being net collection of arrears for Faslis 1282, 1284, and 1285.

3. The renter's receipts have been very seriously affected by the famine of the past two years, and Mr. Pritchard has always been ready to give all the information in his power, and his general conduct in the management of the Abkári farm has given the Collector every satisfaction.

COROMANDEL,
26th February 1878.

(Signed) R. W. BARLOW,
Collector.

THE foregoing papers relate to the application of the abkári renter of Chingleput for some relaxation of the demand for Fasli 1286 on the ground of the very 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 Fasli 1286 fell 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 statements furnished by the renter:—

	RS.	A.	P.
1. Excise duty on arrack	47,083	10	3
2. Ninety per cent. of toddy collections within the fasli ...	63,701	7	2
3. Amount of recoverable balances realized within six months' time allowed in Board's Proceedings, dated 12th July	4,673	9	6
4 Collections on account of previous faslis	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 Fasli	1,75,000	0	0
Total ...	51,485	4	2

2. The deficit is given by the Collector as Rupees 59,541-3-1, Items 1 and 2 being excluded, the former because the renter is not entitled to set off collections on account of arrears of previous faslis against the guarantee for Fasli 1786 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 establishment maintained by the renter for arrack and toddy; whether the two branches are completely separate; or, if a single staff is maintained to work both, on what principle the cost is debited to the two farms. 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 faslis, 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 Fasli 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 Fasli 1286 may be set against the deficit.

4. The profits of Fasli 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 fasli the profits cannot have fallen short of half a lakh, whilst returns realized during the previous lease were very

1632
14

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 great 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 Fasli 1285 the guarantee required from Mr. Pritchard was considerably exceeded shows 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 Fasli 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.

5. From the statement showing realization of guaranteed abkári revenue for the first quarter of Fasli 1287 it appears that the renter 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 Copies and Extract.)

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

To the Collector of the Chingleput District.

Exd. J. Tulloch and A. Grubert.

1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 15TH MARCH 1878, No. 707.

Read

Rec'd

MARCH.

No. 707.

Abkari of Chingleput District. — Allowing a remission of Rupees 20,000 on account of the exceptional circumstances of Fasli 1286 on condition that the remainder of the outstanding balance is paid up within 30th April 1878, and requesting Collector to expedite submission of the statement of the realization of the guaranteed revenue for second quarter of Fasli 1287.

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No. 2,165.

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

Read the following letter from W. S. WHITESIDE, Esq., Collector of North Arcot, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Vellore, 23rd July 1878, No. 211 :—

I HAVE the honor to forword herewith, for the information of the Board, a statement of remissions granted by me to the toddy-renters of this district for Fasli 1286 in accordance with the instructions conveyed in paragraph 2 of the Board's Proceedings, dated 22nd ultimo, No. 1,723. I have, as directed, granted the remission in the form of a percentage reduction of the demand, and the total remission thus granted amounts to Rupees 25,276 as per column 4 of the accompanying statement.

2. The highest percentage, viz., 25, or one-fourth of the demand, has been adopted in the case of the Palmanair and Kangundi renters, who have suffered the greatest loss in consequence of the famine, and 23 per cent. in the case of the Chittoor and Punganoor renter, who has also suffered very serious loss in his transactions. The remaining renters have been allowed remission only at the rate of 20 per cent. of the demand, which I consider is a sufficient relief for them.

3. The Palmanair and Kangundi renters are by no means satisfied with the remission granted to them at 25 per cent. of their respective demands. I have already brought to notice in my letter of the 14th ultimo, No. 155, that these renters have been greatly impoverished and are wholly unable to pay up any portion of the outstanding balance ; they have not as yet paid a rupee for Fasli 1286, and the rents of Fasli 1287 are also in arrears. They sustained the most severe loss of all the renters in consequence of the exceptionally disastrous nature of the past season and do not possess any property available for attachment. One of the two partners of the Kangundi Division was murdered some [illegible], the other is *now* a pauper.

4. There is thus no means of recovering any portion of the balance of the toddy-rent for Fasli 1286 due from the Palmanair and Kangundi renters, and the deposits made by them as noted in the margin will have to be eventually credited towards the payment of the arrear of Fasli 1287. It is extremely doubtful whether any portion of their arrear of Fasli 1287 will be recovered from them, but I am in correspondence on this subject with the authorities in Salem, in which district the renters used to reside, and shall, after careful further inquiry, submit a separate report.

	RS.	A.	A.
Palmanair	2,358	12	0
Kangundi	1,317	8	0

5. As it is thus clear that it is utterly impossible to collect from the Palmanair and Kangundi renters the marginally-noted balance of Fasli 1286 left after granting the remission at 25 per cent. of the demand, I respectfully beg to recommend again that this balance be likewise remitted and ordered to be written off the accounts.

	RS.
Palmanair	7,077
Kangundi	3,952

6. With reference to paragraph 4 of the Proceedings under reply, I have the honor to state that Messrs. Corbett and Morison have already deposited Rupees 48,000 on account of their *new* triennial lease. A further sum of Rupees 31 is still due from them, and I have called upon them to deposit this difference without further delay.

7. Messrs. Corbett and Morison deposited only Rupees 30,000 as security for their late triennial lease. They failed to deposit the remaining amount so as to make up one-fourth of the annual guaranteed revenue, and I regret that this omission failed to be duly noticed in my office. They continued, however, very punctual in the payment of their kists, and, but for the effects of the famine, they would not have left any arrears for their time-expired lease. They are making every endeavour to liquidate the outstanding balance as early as possible, and I shall lose no time in speedily recovering the same from them.

1877-78 ——— 47,10,688

ENCLOSURE No. 1.

STATEMENT showing the Percentage Remission granted to Toddy-renters for Fasli 1286 as directed in Board's Proceedings, dated 22nd June 1878, No. 1,723.

Particulars.	Demand for Fasli 1286.	Percentage of the Demand in Column 2.	Amount of Percentage remitted.
1	2	3	4
Chittoor Taluk and Punganoor Zemindari	14,140	23	3,252
Wallajah, Arcot, Polur, Wandewash Taluks, and Arnee Jaghire.	39,260.	20	7,852
Chendragherri Taluk, Kalastri and Karvetnugger Zemindaris ...	16,455	20	3,291
Gudiattam and Vellore Taluks ...	36,020	20	7,204
Palmanair Taluk	9,435	25	2,359
Kangundi Zemindari	5,270	25	1,318
Total ...	1,20,580	...	25,276

VELLORE,
23rd July 1878.

(Signed) W. S. WHITESIDE,
Collector.

THE remissions granted are approved. The Board see no [illegible] ...inst the [illegible] ...y be impossible to re[illegible] ...very ma[illegible]

2. The failure to require from Messrs. Corbett and Morison the full amount of the deposit for the lease just expired indicates laxity in the Collector's Office.

(True Copies and Extract.)

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

To the Collector of North Arcot.

Exd. J. W. Fischer.

187
Board of Revenue,
MADRAS.

To
THE COLLECTOR OF NORTH ARCOT.

Dated August 3rd.
Printed 14th.
Recd. 7/8/78

PROCEEDINGS, 3RD AUGUST 1878, No. 2,165.

AUGUST.
No. 2,165.

Remissions — granted by Collector of North Arcot to the Toddy-renters of the District for Fasli 1286.—Approving the —, and stating that Board see no reason to write off the accounts at present the arrears still due against the Palmanair and Kangundi renters for that fasli.

No. 2547

632
16.

To

The Secretary to the
Government of Madras
Revenue Department

Financial Deptt

Sir,

In accordance with the latest Estimate communicated to the Accountant General by the Madras Board of Revenue the sum of Rs 62,10,000 was assumed in the Financial Statement for 1878-79, as the gross Excise Revenue of the Madras Presidency in 1878-79.

This Estimate appeared reasonable in comparison with the Excise revenue actually collected in recent years in the Madras Presidency as follows:-

Gross Excise Revenue of the Madras Presidency.

	Rs
1870-71	58,92,650
1871-72	57,08,920
1872-73	61,68,440
1873-74	60,99,460
1874-75	60,58,920
1875-76	63,39,010
1876-77	55,83,690
1877-78	47,10,688

The Excise Revenue actually collected to the end of July as follows: hardly encourages the expectation that the whole estimated Revenue of Rs 62,10,000 will be realised

Excise Revenue collected in the Madras Presidency for the first four months of the Financial year

1874-75	19,62,985
1875-76	17,98,232
[illegible]-77	20,06,885
1877-78	15,27,515
1878-79	16,54,724

The Governor General in Council desires to learn the opinion of the Government of Madras of the present prospects of the Excise Revenue of the Madras Presidency during the current year. I am to request that in communicating this opinion, you will be good enough in particular, to report the amount of arrears of Excise Revenue of which recovery is eventually anticipated, and state how much of these arrears the Government of Madras hope to recover [illegible]

I have the honor to be
Sir
Your most Obedient Servant

Simla
The 22d Augt/78

[illegible]

Secy to the Govt of India

[illegible]

31/6

1632/17

Revenue 1878 Dept.

No. 3899.

From

Govt. of India.
Financial Dept.

Dated 22d Augt } 1878.
Recd 4th Septr }

No. 2547

Desiring opinion of the Govt. of Madras regarding the present prospects of the Excise Revenue of the Madras Presy. during 1878-79; and requesting to report amount of arrears of excise Rev: of which recovery is eventually anticipated and to state how much the Govt. hope to recover in 1878-79.

Referred

Received 9th } Septr/78
Entered & Returned 11th }

C A Galton
Ag Secretary

Referred to the Board of Revenue for early remarks

Ootacamund }
7 Sept. 1878 }

C Masters
Ag Chief Secy