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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue

DEPARTMENT

G.O. No.	<i>1679, Revenue</i>	Press.
B.P. No.		Mis.
Dated <i>16.10.1878</i>		197

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Archives I—S,806—24-2-78.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

10th October 1878, No. 1679.

Read the following papers:—

No. 173. Proceedings of the Board of Revenue, dated 5th March 1878, No. 609.

Read the following letters:—

From J. H. MASTER, Esq., Collector of Bellary, to C. A. GASTON, Esq., Acting Secretary to the Board of Revenue, dated 26th February 1878, No. 56.

I have the honor to acknowledge the Proceedings of the Board, No. 5351, dated the 28th December last, and of their resolution, No. 68, dated the 4th instant, calling for a report upon the Abkari matter.

2. I referred the subject to the Divisional Officers in order that they might give an opinion upon the points specified by the Board in their 5th paragraph.

3. I have, however, received no replies, so I do not delay further in submitting my own report.

4. The total arrears due up to the 31st October 1877 on account of Pash 1286 and previous Pashes are Rupees 8,34,255 9 3 and on account of Pash 1287 Rupees 2,70,294 5 4—total Rupees 11,04,550 14 7.

5. Of this amount the collection of Rupees 2,77,893 7 0 at the rate of half the list for nine months of Pash 1286 and Rupees 1,63,311 11 0 at the rate of three-fourths of the list for four months of Pash 1287—total Rupees 4,41,205 8 0—has been placed in abeyance under the orders of the Board, Nos. 2,649 and 3,643, dated 23rd October 1876 and 30th July 1877, respectively.

6. This indulgence, as far as regards this district, ceased from November 1877.

7. *Tabular.*—The state of the arrears for the arack contract up to 31st October 1877 is as follows:—

	Paid Dec.			In Suspension.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Bellary	37,653	6	8	25,266	10	8	2,368	12	0
Hosur	31,211	0	11	15,750	0	0	5,601	0	11
Kodagu	6,195	0	0	3,000	0	0	2,195	0	0
Havimadurga	3,593	4	0	2,120	10	8	1,472	13	4
Channarayana	6,475	0	0	3,225	0	0	3,250	0	0
Allur	23,246	5	4	17,776	10	8	7,469	10	8
Adoni	44,709	0	0	30,000	0	0	14,709	0	0
Gowry	40,914	6	6	28,175	0	0	12,739	6	6
Tadipatri	10,722	14	8	12,212	8	0	510	6	8
Raidurg	19,316	10	8	14,553	5	4	3,858	6	4
Anantapur	24,309	0	0	18,325	0	0	5,375	0	0
Dharmavaram	16,931	9	2	10,766	10	8	6,165	14	6
Ponulakudi	14,666	6	8	12,391	4	2	2,275	2	0
Hindupur	6,271	10	8	5,505	0	0	766	10	8
Madakasira	6,604	2	8	5,174	9	4	1,429	9	4
Total	3,74,821	10	11	2,55,947	6	0	69,780	4	11

And for the today contract as follows:—

	Total Due.			In Suspension.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Bellary	32,983	5	0	18,679	2	8	13,404	2	4
Hospet	26,141	10	8	21,445	13	4	4,695	13	4
Kudligi	18,645	13	4	11,560	9	4	7,085	4	0
Harinadgalli	10,237	8	0	6,215	10	8	3,921	13	4
Harpanahalli	11,354	2	8	6,835	6	8	5,218	12	0
Allur	5,175	0	0	3,490	0	0	1,575	0	0
Adoni	43,900	13	4	42,190	0	0	6,710	13	4
Goaty	36,091	6	10	18,372	13	4	7,518	9	6
Tadpatra	4,475	0	0	3,825	0	0	450	0	0
Rudroog	11,475	0	0	9,208	1	4	2,166	11	8
Anantapur	26,700	13	4	18,875	0	0	7,325	13	4
Dharmavaram	53,987	8	10	22,452	1	0	12,061	7	1
Pennakonda	18,378	14	9	14,112	2	7	4,166	12	2
Hindapur	18,810	8	0	12,141	8	0	1,675	0	0
Madakshira	29,477	10	11	20,459	9	4	9,933	1	7
Bellary Cantonment	6,125	0	0	6,125	0	0			
Total	3,27,586	3	8	2,36,157	15	0	91,508	4	8

8. It will thus be observed that up to the 31st October 1877, out of a total of Rupees 6,02,493-14-7 due, the collection of Rupees 4,41,295-5-0 is in abeyance and Rupees 1,61,238-9-7 remain to be collected. Of this latter sum up to the end of January Rupees 5,963-13-8 have been paid, leaving a net balance of Rupees 1,55,319-11-11.

9. I do not consider it possible to collect any portion of the sum the collection of which has been suspended; indeed, the balances still due will in many cases be difficult of realization. At this late stage of the period which the contract has still to run it would, in my opinion, be advisable at once to that extent to relieve the whole body of contractors of their responsibilities of a contract which has turned out so unfortunately.

I submit that it would not be politic to resell any of the contracts for the four months they have still to run.

Pull kists are being demanded from all now, and some of the contractors are paying this demand honorably.

Enclosure No. 1.—Statement.

From J. H. MASTER, Esq., Collector of Bellary, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 1st March 1878, No. 61.

With reference to your telegram of this day's date, I have the honor to forward herewith a statement showing the Abkari deposits made for the toddy and arrack farms available to set against the arrears.

Enclosure No. 1.

Statement showing the Amount of Abkari Deposits in the Bellary District.

No.	Taluka.	Amount deposited by the Toddy Contractors.			Amount deposited by the Arrack Contractors.			Total.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Bellary	2,000	0	0	2,500	0	0	13,500	0	0
2	Hospet	1,075	0	0	1,350	0	0	11,925	0	0
3	Kudligi	1,175	0	0	1,250	0	0	5,600	0	0
4	Harinadgalli	1,375	0	0	750	0	0	3,050	0	0
5	Harpanahalli	2,125	0	0	1,100	0	0	2,287	0	0
6	Allur	1,417	0	0	6,500	0	0	7,917	0	0
7	Adoni	16,125	0	0	12,750	0	0	28,125	0	0
8	Goaty	6,025	0	0	1,050	0	0	6,675	0	0
9	Tadpatra	325	0	0	510	0	0	6,000	0	0
10	Rudroog	3,250	0	0	3,000	0	0	1,300	0	0
11	Anantapur	6,750	0	0	6,750	0	0	15,725	0	0
12	Dharmavaram	7,250	0	0	3,800	0	0	11,950	0	0
13	Pennakonda	4,375	0	0	4,500	0	0	9,425	0	0
14	Hindapur	3,025	0	0	2,500	0	0	7,325	0	0
15	Madakshira	7,025	0	0	1,775	0	0	8,200	0	0
16	Bellary Cantonment	6,000	0	0	2,100	0	0	21,400	0	0
Total		99,102	0	0	1,01,527	0	0	1,01,434	0	0

(Signed) J. H. MASTER,
Collector.

Telegram from the Abkari Contractors, Bellary, to the Acting Secretary to the Board of Revenue, dated 26th February 1878.

Abstract.—Requesting that the Collector may be ordered to collect payments of arrears of Abkari revenue due by them by instalments.

From GADRI CHENNAPAH, to the Acting Secretary to the Board of Revenue, dated 27th February 1878.

Abstract.—Requesting Board to instruct Collector of Bellary to receive the Abkari arrears due by him by instalments.

From BHOPALAM CHINNIA MALASAPAH, Bellary, to the Acting Secretary to the Board of Revenue, dated 27th February 1878.

Abstract.—Requesting Board to instruct Collector of Bellary to receive the Abkari arrears due by him by instalments.

The state of the Abkari balances on the 31st October last is shown below:—

	Demand.	Collection.	Balance.	Arrears in abeyance.	Balance.
	RS.	RS.	RS.	RS.	RS.
Feb 1285	2,200	...	2,200	1,100	1,100
" 1286	6,50,750	2,63,000	2,01,086	2,75,793	1,14,292
" 1287	2,18,917	9,708	2,09,208	1,05,812	45,897
Total	8,77,867	2,72,708	6,02,493	4,41,295	1,61,238

The concessions already granted in consideration of the adverse nature of the season are the suspension of half the kists for the last nine months of Fasli 1286 and of three-fourths of the kists for the first four months of the current fasli. Orders have been issued to collect the kists in full from November, and the question for consideration is whether any, and if so what, remission should be granted. No attempt has been made to estimate the losses of the several contractors with reference to their statements of receipts and the circumstances of their respective farms, but such an estimate would probably have been quite untrustworthy, and the only course open appears to be to treat all the contractors alike and forego the same percentage of the demand in each case, unless the Collector is prepared on good grounds to bring individual cases to the Board's notice with recommendation for special treatment. There does not, however, appear to be any reason for including the Cantonment Toddy Farm. A portion of the large sum distributed on relief in the town must have gone into the pockets of the renter, and there seems to be no necessity for any remission in his case. The small sum outstanding on account of Fasli 1285 must also be collected. For Faslis 1286 and 1287 Mr. Master proposes to remit altogether at once the whole sum allowed to remain in abeyance, viz., Rupees 4,40,106, out of the demand of Rupees 8,75,666, or just 50 per cent.; he does not consider it possible to collect any portion of this sum, and states that the balances will in many cases be difficult of realization. The Board admit the necessity for granting some indulgence under the very exceptional circumstances, but are not prepared to forego so large a sum as that proposed by the Collector and to grant to the Bellary renters terms so much more favorable than those allowed in Kurnool. Further, the course recommended

Board's Proceedings, dated 5th February 1878, No. 219. would not afford the same proportionate relief to all, and would give an advantage to renters who have been most backward in making payments; the ratio of the remission recommended to the demand of Fasli 1286 is 42.3 per cent. for arrack and 41.5 for toddy on the average, but ranges in the different farms from 34.8 in the case of the Hindupur Arrack Contractor, to 50 per cent. in the case of the Hospet and Harpanahalli Arrack and Dharmavaram and Harpanahalli Toddy Contractors. The amount which has been held in abeyance is in excess of that authorised by Rs. 30,000.

2. The Board prefer the plan followed in respect of the Kurnool arrears, viz., to remit a certain proportion of the balance of Fasli 1286, and still further to suspend a portion of the arrears of Fasli 1287 till the end of the fasli; the Board think half the balance of Fasli 1286, excluding the Cantonment Toddy Farm, may be remitted as shown below:—

	Demand.	Collection.	Balance.	Remission.
	RS.	RS.	RS.	RS.
Arrack	3,01,950	1,21,469	1,80,481	90,240
Toddy	3,32,800	1,24,935	2,08,875	1,04,437
Total	6,35,750	2,46,414	3,89,336	1,94,667

As regard, Fasli 1287, they would collect at once one-quarter of the demand for the first half of the fasli, viz., Rupees 79,469 (excluding Cantonment toddy), and hold the balance in suspension, Rupees 2,38,406; the kists for the last half of the fasli, Rupees 3,17,875, must be collected in full. These terms contrast with those proposed thus. For Fasli 1286 the Board would remit Rupees 1,94,667 instead of Rupees 2,76,793, for Fasli 1287 they would collect Rupees 4,18,344 and hold Rs. 2,38,406 in abeyance, whilst Mr. Master would remit Rupees 1,63,312 and collect Rupees

4,93,438. It seems that collections are now at a standstill, only Rupees 3,708 having been collected on account of Fasli 1287 up to 31st October and barely Rupees 6,000 subsequently; payments have probably been withheld in expectation of the grant of remission; the Collector will at once give the renters to understand that no greater indulgence will be shown; the outstanding balance of past kists which the Board have decided to levy will, however, amount to nearly four lakhs of rupees, and as instalments with the four next kists in case of default on the part of any of the renters arrears must be recovered; for the results of the contracts at this late date, of course, out of the question. Looking to the material improvement in the season, and the wealth of some at least of the renters, the Board consider that realization will not prove as difficult as the Collector anticipates, and they direct him to carry into effect the instructions now communicated. The available deposits aggregate Rs. 1,91,404.

3. The renters, who have submitted the Board, will be referred to the Collector.

(True Copies sent Extract.)

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

No. 179. Petition from VONTIBANDI RAO and JILLA DASANNA, Akkari Renters of Madakurra Taluk, Bellary District, dated 11th June 1878, No. 1,298.

APPEAL.—Bring to notice that owing to the severe famine during the last two years the Board of Revenue have granted remissions to the Akkari Renters, but they have not done it justly; that some of the renters who obstinately withheld payment of rent due for Fasli 1286 were granted a remission equal to half of the arrears due from them; but on the other hand petitioners who honestly paid great sums due from them, instead of being granted a remission of only a moiety of the small remission to their contract amount; that they presented petitions to the Collector and the Board on the subject praying to collect quarter of the amount of rent due for the months of January, February, and March of the Fasli 1287, during which famine prevailed very much, but they granted the enclosed endorsement.

Pray that, in consideration of the circumstances set forth, favorable early orders may be passed also in petitioners' case, as all renters equally suffered from the effects of the famine.

No. 1,689.

No. 180.

OFFICIAL MEMORANDUM.

The undersigned is directed to inform the Revenue Secretary to Government, in reply to official memorandum, dated 21st August 1878, that the remission granted in the Board's Proceedings quoted was half each individual's balance, which included the suspended demand. The balance under arrack was Rs. 1,80,461, of which Rs. 1,20,423 was the amount of the kists held in suspension; the toddy arrears, excluding the Cantonment Farm, aggregated Rs. 2,08,875, of which Rs. 1,45,620 had been temporarily held over.

(By order.)

MADRAS,
6th September 1878.

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

To the Secretary to Government, Revenue Department.

No. 181.

ORDER THEREON.

10 October 1878, No. 1,579.

Separate Revenue, No. 13.

Attorn.

The Government will not interfere in this individual case, but they consider the method on which the Board appear to have proceeded in granting remission of arrears in Bellary and

Turnool to be wrong in principle and to require reconsideration.

2. The petitioners will be interested that the Government see no reason to interfere on their behalf.

(True Extract.)

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

To the Board of Revenue
in the Petition Department.

7th Feb 1878

No. 660

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th March 1878.

Read the following letters:—

From J. H. MASTER, Esq., Collector of Bellary, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 26th February 1878, No. 66.

I have the honor to acknowledge the Proceedings of the Board, No. 5,332, dated the 28th December last, and of their remander, No. 65, dated the 4th instant, calling for a report upon the abbāri arrears.

2. I referred the subject to the Divisional Officers in order that they might give an opinion upon the points specified by the Board in their 5th paragraph.

3. I have, however, received no replies, so I do not delay further in submitting my own report.

4. The total arrears due up to the 31st October 1877 on account of Fash 1256 and previous fashis are Rupees 5,32,235-9-3 and an account of Fash 1257 Rupees 2,09,208-6-4—total Rupees 6,02,193-14-7.

5. Of this amount the collection of Rupees 2,77,893-7-0 at the rate of half the bid for nine months of Fash 1256 and Rupees 1,63,311-14-0 at this rate of three-fourths of the bid for four months of Fash 1257—total Rupees 4,41,205-5-0—has been placed in abeyance under the orders of the Board, Nos. 2,640 and 3,540, dated 23rd October 1876 and 30th July 1877, respectively.

6. This indulgence as far as regards this district ceased from November 1877.

7. *Thangare*.—The state of the arrears for the arach contract up to 31st October 1877 is as follows:—

	Total Due	In Suspension	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Bellary	27,335 6 8	25,240 10 8	2,093 29 0
Hosapet	21,331 9 11	15,750 0 0	5,581 9 11
Kathipet	3,195 0 0	3,000 0 0	1,195 0 0
Havahadgully	3,585 8 0	2,123 10 8	1,474 13 4
Hemphully	4,475 0 0	3,078 0 0	2,859 0 0
Alur	25,216 5 4	17,778 10 8	7,439 10 8
Adoni	44,700 0 0	30,000 0 0	14,700 0 0
Gangur	40,914 6 6	38,175 0 0	12,739 6 6
Tadipatri	12,222 14 8	12,212 8 0	610 6 8
Radrag	18,316 10 8	14,458 5 4	3,858 5 4
Anantapur	24,200 0 0	13,335 0 0	5,375 0 0
Dharmavaram	16,982 9 2	10,766 10 8	6,165 14 0
Pennachandah	14,065 6 8	12,331 4 8	2,275 2 0
Hindupur	6,277 10 8	5,505 0 0	766 10 8
Madakista	6,604 2 8	5,174 9 4	1,429 9 4
Total	2,74,827 10 11	2,05,047 6 0	69,780 4 11

And for the toddy contract as follows:—

	Total Due.			In Suspension.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Bellary	32,083	5	0	18,679	2	8	13,404	2	4
Hospet	26,141	10	8	21,445	13	4	4,695	13	4
Kadlaghi	18,645	13	4	11,560	9	4	7,085	4	0
Harpadally	10,297	8	0	6,247	10	8	4,050	13	4
Alur	11,854	2	2	6,635	6	6	5,218	12	0
Adoni	5,475	0	0	3,690	0	0	1,785	0	0
Goody	48,900	13	4	42,190	0	0	6,710	13	4
Tadpatri	26,091	6	10	18,574	13	4	7,517	9	6
Raidrug	4,275	0	0	3,825	0	0	450	0	0
Anantapur	11,875	0	0	9,208	1	4	2,666	14	8
Dharmavaram	26,700	13	4	18,875	0	0	7,825	13	4
Pennakondah	38,087	8	10	22,452	1	9	15,635	7	1
Hindupur	13,378	14	9	14,112	2	7	4,166	12	2
Madakura	13,816	8	0	12,141	8	0	1,675	0	0
Bellary Cantonment	20,577	10	11	20,489	9	4	9,088	1	7
	6,125	0	0	6,125	0	0			
Total	3,27,566	3	8	2,36,157	15	0	91,508	4	8

8. It will thus be observed that up to the 31st October 1877 out of a total of Rupees 6,02,494-14-7 due, the collection of Rupees 4,41,205-5-0 is in abeyance and Rupees 1,61,288-3-7 remain to be collected. Of this latter sum up to the end of January, Rupees 6,968-13-8 have been paid, leaving a net balance of Rupees 1,55,319-11-11.

9. I do not consider it possible to collect any portion of the sum, the collection of which has been suspended; indeed, the balances still due will in many cases be difficult of realization. At this late stage of the period which the contract has still to run it would, in my opinion, be advisable at once to that extent to relieve the whole body of contractors of their responsibilities of a contract which has turned out so unfortunately.

I submit that it would not be politic to resell any of the contracts for the four months they have still to run.

Full kists are being demanded from all now, and some of the contractors are paying this demand honorably.

Enclosure No. 1.—Statement.

From J. H. MASTER, Esq., Collector of Bellary, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 1st March 1878, No. 61.

With reference to your telegram of this day's date, I have the honor to forward herewith a statement showing the abkari deposits made for the toddy and arrack farms available to set against the arrears.

Enclosure No. 1.

STATEMENT showing the Amount of Abkari Deposits in the Bellary District.

Statement of the amount deposited by the Taddy and Arrack Contractors in the Bellary District.													
No.	Talugs.				Amount deposited by the Taddy Contractors.			Amount deposited by the Arrack Contractors.			Total.		
					Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Bellary	...	...	...	7,000	0	0	9,500	0	0	16,500	0	0
2	Hospet	...	...	...	7,674	0	0	5,250	0	0	12,924	0	0
3	Kudligi	...	...	...	4,473	0	0	1,125	0	0	5,598	0	0
4	Halgally	...	...	...	2,275	0	0	775	0	0	3,050	0	0
5	Harpethally	...	...	...	2,125	0	0	1,162	8	0	3,287	8	0
6	Alur	...	...	...	1,417	8	0	6,500	0	0	7,917	8	0
7	Adoni	...	...	...	16,375	0	0	12,750	0	0	29,125	0	0
8	Goody	...	...	...	6,625	0	0	10,950	0	0	17,575	0	0
9	Tadpatri	...	...	...	1,500	0	0	5,100	0	0	6,600	0	0
10	Raidrug	...	...	...	3,250	0	0	5,050	0	0	8,300	0	0
11	Anantapur	...	...	...	5,974	0	0	6,750	0	0	12,724	0	0
12	Dharmavaram	...	...	...	7,250	0	0	3,800	0	0	11,050	0	0
13	Pennakondah	...	...	...	4,875	0	0	4,550	0	0	9,425	0	0
14	Hindupur	...	...	...	5,025	0	0	3,300	0	0	7,325	0	0
15	Madakira	...	...	...	7,925	0	0	1,775	0	0	9,700	0	0
16	Bellary Cantonment	...	...	...	6,900	0	0	25,100	0	0	31,100	0	0
Total ..					89,866	8	0	1,01,597	3	0	1,91,464	0	0

(Signed) J. H. MASTER,
Collector.

Telegram from the Abkari Contractors, Bellary, to the Acting Secretary to the Board of Revenue, dated 26th February 1878.

ABSTRACT.—Requesting that the Collector may be ordered to collect payment of arrears of abkari revenue due by them by instalments.

From GADIGI CHENNAPAH, to the Acting Secretary to the Board of Revenue, dated 27th February 1878.

ABSTRACT.—Requesting Board to instruct Collector of Bellary to receive the Abkari arrears due by him by instalments.

From BHOOPALAM CHINNIA MALASAPAH, Bellary, to the Acting Secretary to the Board of Revenue, dated 27th February 1878.

ABSTRACT.—Requesting Board to instruct Collector of Bellary to receive the Abkari arrears due by him by instalments.

The state of the abkari balances on the 31st October last is shown below.

	Demand.	Collection.	Balance.	Amount held in abeyance.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Rs. 1235	2,200		2,200	1,100	1,100
" 1240	6,507.60	2,68,665	3,51,036	2,74,734	76,302
" 1257	2,18,917	9,708	2,09,209	1,13,312	95,897
Total	2,22,327	2,79,383	6,02,494	4,11,256	1,91,238

The concessions already granted in consideration of the advance nature of the season are the suspension of half the Board's Proceedings, dated 3rd October 1873, No. 4940.
 Board's Proceedings, dated 30th July 1877, No. 1946.
 Board's Proceedings, dated 10th November 1877, No. 4969.

and if so what, remission should be granted. No attempt has been made to estimate the losses of the several contractors with reference to their statements of receipts and the circumstances of their respective farms, but such an estimate would probably have been quite untrustworthy, and the only course open appears to be to leave the contractors alone and arrange the same percentage of the demand in each case, unless the Collector is prepared on good grounds to bring individual cases to the Board's notice with recommendation for special treatment. It does not, however, appear to be any reason for including the Cantonment Taddy Farm. A portion of the large sum distributed on relief in the town must have gone into the pockets of the renter and there seems to be no necessity for any remission in his case. The amount outstanding on account of Fash 1235 must also be collected. For Fash 1236 and 1237 Mr. Master proposes to remit altogether at once the whole sum allowed to remain in abeyance, viz. Rupees 1,41,163, out of the balance of Rupees 2,74,667, or just 50 per cent. He does not consider it possible to collect any portion of this sum and thinks that the balance will in some cases be difficult to realise. The Board, however, are not prepared to forego a large amount of tax proposed by the Collector and to grant to the Bellary renters for as much more favorable than they offered in

Board's Proceedings, dated 24 February 1876, No. 312.

to renters who have been most successful in collecting payments for some of the numerous recommendations to the Council of Fash 1236 is 12 1/2 per cent. to work and 41 1/2 for taddy on the average, but varies in the different farms from 41 1/2 in the case of the Hindupur Arrack Contractor to 50 per cent. in the case of the Bespet and Hanpeahally Arrack and Dismamveran and fourpenny Taddy Contractor. The amount which has been held in abeyance is in excess of that authorized by Rs. 50,000.

2. The Board prefer the plan followed in respect of the Kurmed arrack, viz. to remit a certain proportion of the balance of Fash 1236, and also further to suspend a portion of the arrears of Fash 1237 till the end of the Fash; the Board think that the balance of Fash 1236, excluding the Cantonment Taddy Farm, may be remitted as shown below:

	Demand	Collection	Balance	Remission
Arrack	Rs. 2,74,667	1,21,439	1,53,228	90,130
Taddy	2,35,431	1,24,325	2,01,106	1,14,437
Total	5,10,098	2,45,764	2,54,334	2,04,567

As regard Fash 1237 they would collect at once one-quarter of the demand for the first half of the Fash, viz. Rupees 71,160 (excluding Cantonment Taddy) and leave the balance in suspension Rupees 2,08,496; the sums for the last half of the Fash, Rupees 3,17,874, must be collected in 3/4. These terms contrast with those proposed thus. For Fash 1236 the Board would remit Rupees 1,41,163 instead of Rupees 2,74,667, for Fash 1237 they would collect Rupees 1,18,344 and hold Rs. 2,35,430 in abeyance, whilst Mr. Master would remit Rupees 1,63,312 and collect Rupees 1,21,135. It seems that collections are now at a standstill, only Rupees 1,706 having been collected on account of Fash 1237 up to 31st October and barely Rupees 6,000

subsequently; payments have probably been withheld in expectation of the grant of remissions; the Collector will at once give the renters to understand that no greater indulgence will be shown; the outstanding balance of past kists which the Board have decided to levy will, however, amount to nearly four lakhs of rupees, and as in consistency with the four next kists; in case of default on the part of any of the renters coercive process must be resorted to, the resolve of the contractors at this late date is, of course, out of the question. Looking to the material improvement in the season and the wealth of some at least of the renters, the Board consider that remission will not prove as difficult as the Collector anticipates, and they look to him to carry into effect the instructions now communicated. The available deposits aggregate Rupees 1,91,464.

3. The renters, who have addressed the Board, will be referred to the Collector.

(True Copies and Extract.)

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

To the Collector of Bellary, with copy of Board's Proceedings,
 dated 24 February 1878, No. 310.
 Endorsement to Petitioners.

Exd. A. Grubert.

Official Memorandum

The undersigned is directed to inform the Revenue Secretary to Government in reply to P.O. No. 2042 dated 10th Sept 1878 that the remission granted in the Board Proceedings quoted was half each individual balance which included the suspended demand. The balance under Arrears was Rs. 18,910 of which Rs. 12,423 was the amount of the Arrears held in suspension; the total amount exclusive the Government share aggregating Rs. 21,333 of which Rs. 14,500 has been temporarily held over.

Revenue Board }
Office Madras }
10 September 1878 }
By Order }
Secretary

The Secretary to Government R.D.

Revenue Department
Madras
1878.
Board of Revenue,
Madras.

note.

These papers are
mainly circulated
in the S. S. to
his force the former
into which they
but appear to
have been seen
by other members
of Government.

Concern that the
old that the fed. is unnecessary
a part of the fed. the
to maintain a
2/10/1917

Concerning the
10/29/17

10/29/17

10/29/17

10/29/17

10/29/17

10/29/17

10/29/17

of Kate.

1290 of 1878 27 11 15 June 1878

Richard D. Smith

I am bound to state that
the Board of Directors of the
Bellingham District

(With copy of Board of Directors
minutes of 5 March 1878)

Being to state that
owing to the severe famine during
the last two years the Board
of Directors have granted a
remission to the Bellingham
but they have not done it pro-
perly; that some of the members who
deliberately with held payment
of rent due for Fuel & other
granted a remission equal to
half of the arrears due from
them; but on the other hand
persons who honestly paid
great

order
the first rule not
in force.

It appears from
the 18th of May 1878
that the original
concession to the
Bellingham was the
suspension of half
the rent for the
last 9 months of
Fuel 1864 & 3/4 of
the rent for the first
4 months of 1878.
The final concession
was "1/2 the balance
of Fuel 1864" & the
suspension of a portion
of the demand for Fuel
of 1/2 by 1/2 the
balance the Board

great portion of their rents were
also granted a remission of only
a moiety of the small sums
due from them instead of being
granted a remission of Rs 75-14
proportionate to their company
amount; that they presented
petitions to the Collector and
the Board on the subject pray-
ing to collect quarter of the
amount of rent due for the
months of January, February &
March of the Fasal 1287 during
which famine prevailed very
much, but they granted the
enclosed endorsements.

Pray that in considera-
tion of the circumstances set
forth favorable early orders
may be passed also in peti-
tioners' case as all rent has equally
suffered from the effects of
the famine.

It is not the intention of the
Board to grant the same
but in the demand for the same
the Board has decided

meant $\frac{1}{2}$ the
authorized balance
i.e. the amount
allowed to be in
suspension - all
were treated alike.

But if they
meant $\frac{1}{2}$ each
individual's balance
i.e. $\frac{1}{2}$ what he
failed to pay in
addition to $\frac{1}{2}$ the
authorized balance

then their
decision is open to
the objection that
themselves took
to the course proposed
by Mr. Master
viz that it

it would not afford
the same proportion
relief to all & would
give an advantage to
renters who have
been most backward
in making payments.

If the Government are anxious to
reduce the rent of the
renters who have been
most backward in making payments
the Board has decided
to grant them the same
relief as the other
renters who have been
prompt in making payments.

I think this is
very satisfactory.

The Board have in effect
announced a Provision
on Appeal.

I cannot understand
the ground for it.

I think the Lord cannot
 keep one in silence the
 expression of truth &
 principle — ~~the~~

Thyptidion chinensis
var. chinensis
Thyptidion *29/9*

By 8/9

Dear Mother
I have just received
your letter of the 10th
and am glad to hear
from you. I am well
and hope this finds
you the same. I am
very much interested
in the progress of
the cause and hope
to hear from you
again soon.

I think the first eight of the
100,000 is given to make
but the bill has the money in my
to divide and. What
cannot administer to that
the other side

Ans. H. M. P.
to the M. P. P.
1881

circulated with them
from the Adj. Sec. Board
Officers. Nothing in
reply to questions but
telling that the
rescription granted was
half each individuals
balance which includes
the suspended amount.
L.H.

Ben. Smith

Proceedings of the Medical Commission
Held at the City of London 1878

Read the following papers
William Lewis Tuckeheaden
Race and Jella Massumma, Achari
written for the Madrasia School, Bo-
long District, dated 11 June 1878
No 1276

Report Board of Revenue,
dated 2 March 1878 No 600.

Off Memo from Board of Revenue
dated 6 September 1878 No 1059.

The Government will not interfere in this individual case but they consider the method on which the Board appear to have proceeded as giving occasion of

aware in Kellary and Stuart
to be wrong in principle and
to require reconsideration.

2. The Polthorn will be
informed that the Govt see
no reason to interfere on their
behalf.

E. W.

14 Little Abnau Sept 20 1888
1. The Salomon Sept 1

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Albany, N.Y.

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