Archives I - 10,006—16-8 77.

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue. DEPARTMENT

G.O. No. 1735, Revenue. Press.
B.P. No. Mis.

Dated 28 R October 1878. 197 .

6.

Not to be folded or roughly handled

1735
1

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

28th October 1878, No. 1,735.

Read the following paper :—

No. 295. Proceedings of the Board of Revenue, dated 12th October 1878, No. 2,767.

Read the following letters :—

From Messrs. PARRY and Co., Abkári Renters, Trichinopoly, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 30th August 1878.

We trust that we will be pardoned if we again trouble the Board with a request for some refund of the heavy shortfalls which, as Abkári Renters of Trichinopoly, we have had to pay.

We would also draw the Board's attention to the fact that, so far from having secured a lakh of profit in one year and Rupees 28,807 in a former one as admitted in Chingleput, the whole of our first two years barely gives Rupees 20,000, and the result of the last will be an appalling loss.

We appear to have differed from others in one point, and our neighbours tell us, one fatal to success, we honestly paid our kists, while all others held back the moneys due, and so had Government at an advantage.

We are quite prepared to meet Government in this matter and not ask for a refund in cash, but that the remission, which we trust will be the Rupees 62,631 shortfall of the past years, be met by non-payment of future kists to that extent, for which we believe we have a precedent in Salem.

From H. SEWELL, Esq., Collector of Trichinopoly, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 24th September 1878, No. 290.

With reference to Board's Official Memorandum, No. 1,161, dated 21st instant, I have the honor to append in the margin a memorandum of the quantity of arrack actually sold in Fasli 1287. The renters have no Amani shops.

Memorandum.

46,259 gallons and 17½ drums.
The whole of the above quantity was of the strength of 30° under proof.

Messrs. Parry and Co. request that their claim to remission rejected in Board's Proceedings, dated 24th October 1877, and 23rd November 1877, Nos. 4,831 and 5,063, may be reconsidered on the ground that their representation as to the loss entailed on them by the famine has been conclusively shown to be well founded by the fact that they have had to pay up Rupees 62,631 to make good their guarantee, and, secondly,

That is, every single district affected by famine has received consideration save those rented by us, and we have earnestly inquired as to whether former profit have been calculated as a bar to remission, and find they have in no way had this effect, the remissions being given solely for famine and famine only, and very justly so.

We append in support the following extracts from Board's Proceedings, No. 707, dated 15th March 1878, dealing with the Chingleput renters :—

"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.

"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 a lakh*, whilst returns realized 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."

Here it is clearly stated that the Board are fully "aware that in the previous fasli the profits cannot have fallen short of a lakh while returns realized during the previous lease were very considerable," which abolishes the question of a prior profit being a set-off against later losses, and the claims are admitted ; "in the peculiar circumstances of the season," and "there is no doubt that the exceptional circumstances of the year and of the Chingleput District were such as could not have been [illegible] "it is premature to talk about remissions."

The fasli is now over, and we place before the Board the result, in the full hope that now we have accomplished facts to show, the Board will grant that remission which they did not feel justified in doing last year lest it should be premature.

	Rs.
The result of the past fasli was the appalling shortfall of ...	50,717
In the prior fasli of	11,914
Making a total of ...	62,631

To add to our misfortunes half of a native regiment was removed for several months to Madras on special famine duty, and it is to the sepoys and families we look for much of our best sales.

Then the price of jaggery from which we distil rose from normal Rupees 18 to 20 per candy to Rupees 28 to 29-8-0, or a difference of 40 per cent. for raw material alone.

We have lately gone to great trouble to ascertain how other renters who suffered like ourselves were treated, and we find, putting aside the great advantages granted to Salem, Tanjore, and Coimbatore, that the following remissions were made :—

	Rs.
Bellary	90,000
North Arcot	44,700
Chingleput	20,000
Cuddapah	70,000
Madura	49,000
Kurnool	54,000

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that every single district affected by the famine except those rented by them have received consideration, former profits not being considered a bar.

2. The results of the three years of the lease are shown below :—

	Issues.	Net Duty.	Guarantee.	Excess or Deficit.
	GALLONS.	RS.	RS.	RS.
Fasli 1285	66,675	1,10,001	1,10,000	+ 1
	= 66,165 at 30° U. P.			
	58,999	98,085	...	— 11,915
„ 1286	35,659	59,283	...	— 50,711
„ 1287				
At 30° Under Proof ..	160,823	2,67,369	...	— 62,631

The issues do not, however, represent the consumption, as the renters, in order to make good their guarantee, issued at the close of each of the first two years a supply largely in excess of requirements in hopes that the season would improve and enable them to dispose of it. The sales for the three years were—

	Gallons at 56° Under Proof.
Fasli 1285	55,843
„ 1286	55,269
„ 1287	46,259
Total ...	157,374

The sales for the first two years do not show much variation on the whole, but a [illegible] that the effects of the famine began to operate during the last quarter of Fasli 1286 as marginally shown ; the liquor sold during the first ten months of the lease being of various strengths, it is necessary to reduce it to 30° under proof ; no particulars are available for the third year, but the total is sufficient for present purposes. It will be seen that whereas there was an increase of 4·3 per cent. as the result of the first nine months of the second year, there was a decrease of 17·9 in the last quarter, and in the third year there was no improvement.

	Fasli 1285.		
	Actual Gallons.	Gallons reduced to 30° Under Proof.	Gallons at 30° Under Proof.
July	5,088	5,111	5,247
August	4,199	4,214	4,345
September ...	3,950	3,789	4,099
October	5,107	4,904	5,506
November ...	4,428	4,371	4,643
December ...	5,122	5,105	5,435
January	5,444	5,428	5,708
February ...	5,718	4,693	5,106
March	4,832	4,791	4,349
		42,406	44,231
April	4,389	4,278 } 12,441	4,191 } 11,938
May	4,570	4,570	3,110
June	4,598	4,593 }	3,737 }
	* 56,340	55,846	56,269

* Proof 99
30° under proof 54,990
60° „ „ 1,251

3. It must not, however, be assumed that the whole of Messrs. Parry and Co.'s loss is due to the famine as Messrs. Parry and Co. imply ; they admit that remissions are claimable on the ground of famine only, and the question is how far their failure to make good their guarantee by the duty on issues was due to that cause. Now a guarantee of Rupees 3,30,000 for the whole lease would require a consumption of 188,571 gallons, or 62,857 per annum at 30° under proof with a duty of Rupees 1-12-0 ; the actual consumption was 157,374, or 52,458 per annum ; the question for decision is how much of the deficiency of 31,197 is due to the adverse nature of the season, and how much to over-estimate of the normal consumption. In their letter embodied in G.O., dated 27th February 1878, No. 311, the renters admit miscalculation and state that they are prepared to bear the loss occasioned thereby ; they now, however, claim to be relieved from any liability on that account.

4. As the district was rented before Fasli 1285 and arrack and toddy were combined, statistics of consumption for any period prior to the lease which has recently expired are not available. Messrs. Parry and Co. admit in their letter of the 7th November 1877 that the famine did not affect the district until the last quarter of Fasli 1286; the sales up to that date may therefore be taken as representing the consumption under ordinary circumstances; the sales during the first nine months of the second year show an increase of 4·3 per cent., and as the renters state that they are confident that this improvement would have continued throughout the remainder of the lease had not famine intervened, the normal consumption for the last three months of Fasli 1286 and for the whole of Fasli 1287 may be estimated at 4·3 per cent. in excess of the sales for 1285; this will not be to the renter's disadvantage as it is quite as likely that the third year of the lease would have been less favorable than the second, even if actual famine had not occurred. On this assumption the sales of the last quarter of Fasli 1286 would have been 14,019 gallons instead of 11,038, raising those of the whole year to 58,250. The consumption of the district under ordinary circumstances would stand as follows:—

Board's Proceedings, dated 23rd November 1877, No. 5,063.

	GALLONS.
First year	55,846
Second year	58,250
Third year	58,250
Total ...	172,346

the actual sales being 157,374, the deficiency is 31,197 gallons; the loss due to famine is 14,972 gallons, the rest of the deficiency, 16,225 gallons, being the result of error of estimate. The duty on 14,972 gallons at 30° under proof at Rupees 1-12-0 amounts to Rupees 26,201, and this sum is all that can be admitted as the loss resulting from [illegible] sold 157,374 gallons, thereby saving the duty on 4,592 gallons or Rupees 8,036, so that their loss was really Rupees 54,595, not Rupees 62,631.

5. The other point urged by the renters for consideration is that some concession has been granted in every other district affected by famine except those rented by them, viz., Trichinopoly and South Arcot, and that in other cases former profits have not been held to bar claims to remission; they quote from Board's Proceedings, dated 15th March 1878, No. 707, in support of the latter assertion, but in doing so have doubled the estimate of Mr. Pritchard's profits for Fasli 1285, which was *half* a lakh, not a lakh of Rupees. The renters are correct in assuming that in Mr. Pritchard's case the whole of the profits of Fasli 1285 was not set off against the deficit for Fasli 1286, but a portion only; it was known, however, at the time when Mr. Pritchard's application was disposed of that the last year of the lease would also result in a loss, and on a claim for further remission Mr. Pritchard was left to make good the deficiency out of the profits of the first year. In the case of North Arcot former profits were taken into consideration, and it was estimated that the renter's receipts would barely cover his expenses. The other districts specified by Messrs. Parry and Co. are rented farms, and trustworthy accounts were not available, but all suffered far more severely than Trichinopoly, and it is believed that the remissions will not by any means cover the losses; in settling the amount there was no intention of securing the renters against loss altogether; the object was to afford some relief and obviate their being utterly ruined. The sum stated for Kurnool includes toddy remissions. Although Mr. Pritchard may have been dealt with a little more favorably than the other renters, the principle that profits of one year must be taken into account as a set off against loss in another year of the same lease was not abandoned in his case *as* supposed.

Bellary, Cuddapah, Kurnool, and Madura.

6. Messrs. Parry and Co.'s profits from the Trichinopoly farm were estimated at Rupees 22,982 at Annas 6 Pies 7 per gallon in Fasli 1285, and at Rupees 26,902 at

Annas 7 Pies 4 a gallon in Fasli 1286; as the cost of materials is stated to have increased by 40 per cent. in Fasli 1287, the rate of profit in that year may be taken at only 4 Annas a gallon which would give them Rupees 11,565; on the whole term the renters will have realized about Rupees 61,000, which is in excess of their loss and more than double that portion of it which is fairly atributable to the famine.

7. The Board are averse to the grant of remissions of Abkári revenue as a rule and would not feel disposed to support Messrs. Parry and Co.'s claim, but that miscalculation of consumption was held to be a valid ground for showing indulgence in the case of the Coimbatore, Salem, and Tanjore renters who were allowed to pay duty on the issues only for the whole period of the lease, the Government remarking that there was no intention to take undue advantage of the miscalculation which had evidently been made. Messrs. Parry and Co. are in the same possition, Trichinopoly having been newly brought under the excise system like the three other districts mentioned and may fairly claim to be treated with the same liberality. The Board therefore recommend that remission be granted to the extent of their loss, viz., Rupees 54,595, as calculated above, by setting off that sum against the duty leviable during the current lease as it falls due.

G.Os., dated 30th May 1877, No. 1,858, and 20th June 1877, No. 2,059.

(True Copies and Extract.)

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

No. 296. ORDER THEREON, 28th October 1878, No. 1,735.

HIS GRACE the Governor in Council [illegible] Proceedings of the Board, as per Separate Revenue No. 22, [illegible] reflection, that having in view the very unfavorable and entirely abnormal nature of recent seasons, it is impossible to place certain Excise Renters who have failed to pay their guarantee, in a worse position than the Coimbatore, Salem and Tanjore Renters who, owing to a miscalculation of the consumption in those districts respectively, were allowed, shortly after entering into engagements with Government, to pay duty on the issues only for the whole period of their leases.

2. His Grace resolves therefore to direct that the Excise Renters of Chingleput, North Arcot, South Arcot, and Trichinopoly be dealt with on the footing indicated, in respect to all claims standing against them on the leases which expired with the last fasli year.

(True Extract.)

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

To the Board of Revenue.

Exd. W. H. French.

1735/4

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.

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 49,311.

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.

1735/5

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, I request that the renter of Tirumangalam Taluq may be granted a concession similar to that granted in Board's Proceedings, dated 1st instant, No. 1,471, viz., remission of 50 per cent. of the whole amount due up to the end of the lease, viz., Rupees 5,152-8-0, in lieu 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, 1st JUNE 1878, No. 1,471.

Received

Encl.

JUNE.

No. 1,471.

Abkari 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.

1735/6

1878.

Board of Revenue, MADRAS.

PROCEEDINGS, 16TH JULY 1878. No. 1,975.

Read.

Received

JULY.

No. 1,975.

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

No. 2,579.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st May 1861.

Read the following letter from V. H. LEVINGE, Esq., Collector of Madura, to J. D. SIM, Esq., Secretary to the Board of Revenue, Chepauk, dated 17th April 1861, No. 108:—

1. I have the honor to recommend for the favorable consideration of the Board, the claim of the Arrack Renter of the late Nelakota Taluk for a partial remission of the rent under the following circumstances.

2. The rent is quinquennial, and expires with the end of the current Fasli. It amounts to Rupees 3,400 a year or 65 per cent. above the average rent of the previous five years. The Renter owes a balance of rent amounting to Rupees 1,415 up to the end of February last, for past satisfaction of which there is a deposit of Rupees 567.

3. The chief ground on which the claim for remission is supported, is the abolition of the Taluk Kacheri at Nelakota, a circumstance which the Renter says seriously affected his interests, as it deprived him of the chance (his main inducement to take up the contract) of disposing of a considerable quantity of his Arrack to the parties resorting to the Kacheri, and that consequently his sales at Nelakota since the abolition of the Kacheri in December last fell to June, month. He, therefore, requests remission of 150 Rupees per mensem from December to making a total of Rupees 1,050.

4. The Sub-Collector recommends that 700 Rupees be remitted at the rate of 100 Rupees a month, as none would be willing to take up the rent for the remaining portion of the Fasli, and taking it under Government management will not, he fears, produce any better result.

5. The property of the Renter has been attached by the Civil Courts in satisfaction of several decrees.

---

1. Under the peculiar circumstances of the case, the Board sanction the remission proposed by the Sub-Collector and recommended by Mr. Levinge.

2. There can be no doubt that the removal of the Taluk Kusbah must have seriously affected the local sales.

(A true Copy and Extract.)
(Signed) W. HUDLESTON,
Secretary.

To V. H. Levinge, Esq., Collector of Madura.

Exd. J. Wright.

1735
7

No. 2,663.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 30th September 1878.

Read the following Proceedings of the Madras Government, dated 12th August 1878, No. 1,291, Revenue Department:—

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

COMMUNICATED to the Collector of Madura who will report the amount of arrears outstanding against all the renters at the close of the lease and how much is recoverable, stating the arrangements entered into for liquidation. On a subsequent representation from the Collector, the Board have allowed a further remission of 50 per cent. of the balance due up to the end of the lease, viz., Rupees 49,311 in the case of the Madura, Dindigul, and Pulney contractors, and Rupees 5,152-8-0 in the case of the Tiruvangalam renter. Copy of the Proceedings will now be submitted for the approval of Government.

Dated 1st June 1878, No. 1,471.
" 16th July " " 1,975.

2. With reference to the remark that the Board's proposals for remission should have been submitted to Government for sanction, the Board request to be informed whether it is the wish of Government that the Board should not in future exercise the power of granting remissions of abkári revenue. As the Board are empowered by law to fix the abkári demand, it has been assumed that they are competent to reduce it also, when necessary, Section 55, Regulation 1 of 1,803, being considered applicable only to Land Revenue. Reference to the records shows that up to the year 1861 it was the custom to obtain the sanction of Government for remissions of abkári revenue since that year the Board have invariably, as far as can be gathered from the records, dealt with such claims finally themselves, though in cases in which the arrears were included in the Jamabandi reports the sanction of Government has been obtained for their remission along with the Land Revenue arrears reported to be irrecoverable; there is nothing to show why a different course to that which had prevailed before 1861 was adopted in disposing of the case which forms the earliest precedent, but it seems to have been followed in disposing of all subsequent applications, and no objection seems ever to have been taken to this exercise of power. The Government are aware that it has recently been deemed by the Board necessary to grant considerable remissions of abkári revenue owing to the famine; orders are requested as to whether the Board's decisions in these cases are to be submitted for confirmation and whether all future claims are to be left for the disposal of Government.

Board's Proes., 21st May 1861, No. 2,579.

(A true Extract.)

Acting Secretary.

To the Collector of Madura, with Government Order.
" Secretary to Government, Revenue Department,
with copies of Board's Proceedings, dated 21st May 1861,
No. 2,579, 1st June 1878, No. 1,471, and 16th July 1878, No. 1,975.

Erd. A. Grubert.

1861.] Department

No.

PROCEEDINGS of the BOARD of REVENUE.

Dated 21st May 1861.

No. 2,579.

Sanctioning the grant of remission to the Arrack Renter of the late Nelakota Taluq.

Rev. Dept. 1735/12

1735/8

Tanjore.

From C. of M. 28-9-78 No.

Fine on Vellalars of Kolumam for non-attendance at Court.

Vellalars of Kolumam, Pattukottai Taluk, Tanjore District, were fined Rs. 1,000 for non-attendance at Court in connection with the murder of Kolumam Vellalar. This fine was subsequently reduced to Rs. 500 on petition. Now Collector reports that Vellalars are willing to pay fine, but that they are unable to do so owing to failure of crops. Recommends that fine be remitted.

Remarks.

Rs. 1,000 remitted.

Cf. 12-8-78 Rev 165-66.

Revenue Department.

No 4438.

1878.

Board of Revenue,

MADRAS.

To

THE COLLECTOR OF MADURA,

&c., &c., &

No. 1716 - 24 October 1878

Dated September 30th.

Printed October 2nd.

Received 8th

PROCEEDINGS, 30TH SEPTEMBER 1878, No. 2,6

Dept 5/10/78 Eng

SEPTEMBER.

No. 2,663.

Remissions of Abkári Revenue.—Requestin to be informed whether it is the wish of Go ernment that Board should not in future exe cise the power of granting —, and desiring Co lector of Madura to report regarding the arre outstanding against the renters in the distric

C 11-10-78
R 14-10-78
C 15-10-78
R 18-10-78 N=258

Col

1735

apert that looking
to the treatment
received by others
they have not
been equitably
dealt with.
It was thought
that Government
might write to
know how far
they state correctly
the facts as
regards Exemptions
Concessions granted
to others
Information on
these points is
with some difficulty

Companies by
Old Nixon & Co's Asps
are doubtless reduced
but not turned into a Co
and they have a Contin
ation of the profitable
speculation before them

1735

Mess.rs H. & Co. guarantee
Excise was first
Excise - or agreed
in ignorance - as was
the case in most of the
D.o in W.d Emission or
System issues has
sanctioned - Still it is
desirable to the adoption
Emolument of
Duty

principle of the Excise
system is unquestionably
just for it claims only
the duty as it arises. The
Guaranteed Minimum
is simply a speculative
payment on the profits
from the monopoly
stock. The Equiv.t is an immediate
satisfactory to the principle
to which it is a proper
& reasonable.
Hence a Memorial
from the Bd. for Affirm
Equiv.t Sum & Co. Sum lately
stating the claim pursuant
to the Bills. is as follows.
Mess.rs H. & Co. Guaranteed
yearly a minimum of

been collected upon
the Boards
& a Statement
embodying it is
appended.
It will be seen
that Mess.rs Nixon
have, as far as
can be ascertained
underpaid the
Exemptions
At the same time
they do not deny
having made a
profit
Qu.e

Rev: Dept. 1735/12

1735
1735/10

for 3 years. or duty on actual
issues if in excess of this amt.
during 3 years thy guaranteed
Rs. 372,000. -

In the first 2 years they
paid Rs. 2,80,485. in aggregate. on actual issues
agst Rs. 2,48,000 - guaranteed
or Rs. -32,485- Excess duty on actual issues over guar.

In the 3d year the duty on actual issues was
only Rs. 76172 - agst
Rs. 124000 - guaranteed minimum
Rs. 47828 - Excess guaranteed over duty on actual issues

The duty on actual issues for the 3 years was
Rs. 356052. agst
Rs. 372000. guaranteed
Rs. 15948. Excess guar.d over actual duty.

The total liability under the lease is
Rs. 280485- duty paid on actuals in 2 first years
+ 124000 - Guaranteed duty for 3d year
Total Rs. 404485

Abkari
For Orders
due pro Parry &Co
Petition for Remission

The total liability for 3 years
Rs. 404485- is
Rs. 32485- in excess
of the guar.d 372000-

The Excess consists in the
the Excess duty paid in 2 first
years over guaranteed
& of Rs. 2 Lakhs
Rupees each & the Guaran
teed minimum for the 3
years
being Rs. 15343. in excess
duty on actuals issues for
3 Yrs period
but Rs. 32485. Less than
total liability under lease.

Rebate Rs. exempts
the Renters from Pet. on the

2 for Ct par cent Bk. 41053-
within ten Evening-after
the loss Bk. 41728. in
the last year under the penalty
the Penalty to a Discre
of Bk. 6673 after the Entire
Indemnity
Indemnifies against a
actual Loss in 3d. year
Rules & Regulations
Rates & prices for Risks
Fourth Indirect positi-
tions out - but I don't
see that they are necessary
ascertain ultimate
actual loss -

Practically all they
urge is great decrease

1735
11

in estimated profits
as compared with
considerable gain in
Gross or Estimated
Premiums - which ought
gain over actual decide
net or Guaranty.
I think the Gross Profits
Indemnity proper to them
from exercise of the
liability
of the Excess above
Guaranty - in consideration
of the Greatly Extended
Credit of the Exclusive
privilege of the purchaser
& the conditions of the Case
under the Exception of
circs of the Company

No 253

Statistics Read in the postcript of 18/5. the a principle of Dr. Returns tabular as explained by the terms of the lease. Rent Less Less Land Tax above Rent if proved Less in the Estate. I don't think because the Lunkies are to count pattas. but Rd. Expect them all the considn. Dr. to Rd. Less Land Tax Less Charges Less specific customers - J.H.

15. 10. 78

see 22 - 78

Inspr. Principals petition for remission

Rev: Dept. 17.35/12

To
The Right Honorable the
Secretary of State
for India.

My Lord

We have the honor to forward a Memorial presented by Mr. J. Pritchard Arrack Renter of Chinglepat District praying that he may be granted a remission of the full amount of arrears into which he has fallen in connection with his lease of the Abkari Revenue during the three years which ended on the 30th of June last.

2. The Memorialist encloses a copy of our Proceedings of the 20th August 1878 Nos. 261-263 in which is incorporated the Revenue Board's

Mr Pritchard
Consul -
1. Have we all the
Correspondence
2. Is the case of Sir Thos
Shaw a good one -
I think the Board do not
Justify Mr Pritchard's
Rent (2)16

Mr 21/10

The Gentleman's allow (incorrectly) remission on the Rent on account of the bad years.

I do not see this

Contingent

Boards Proceedings of the 1st
July 1878 Nr. 1819 giving full
information as to Mr. Pritchards
position.

3. It will be seen that
the Board estimate Mr. Pri-
chards returns for the whole
lease at a lakh and four thou-
sand rupees from which to pay
a deficit of seventy two thou-
sand" and the Memorialist
himself does not deny that
he has made a profit though
he puts it at a lower figure
and styles it "no adequate
return."

4. It is no easy task
to decide on the remissions to
be allowed to the various Ar-
rack Contractors whose busi-
ness has been injuriously
affected

affected by the Famine. In
many cases these new lead
no previous experience in the
trade and the amounts for
which they purchased the
leases, or which they guaran-
teed, were offered on insuffi-
cient information but Mr.
Pritchard entered into his
contract with a full know-
ledge of
and was thus able to save
himself from actual loss.
Moreover having been granted
remission to the extent of Rs.
20,000 he has as already
stated realized a tangible pro-
fit.

5. The burden caused by
the Famine is one that all must
assist in bearing and we do
not consider that Mr. Pritchard
is

is unduly weighted or that we
can in justice to the commun-
ity at large remit a further
sum of the arrears due by
him. Any such concession
will also inevitably lead to
pressure by other claimants
whose cases are at all events
as worthy of relief and if it
is granted the strain on the
revenues will be seriously
aggravated.

H. Havelock

Minute

The Memorialist has stated his case, very briefly & without undue prolixity - When he first appealed to the Govt, his petition was remitted to the Bd. with the remark that, large remissions had been made in other districts, the Govt could not follow the reasoning which led to the remission to Rs 20000 only being forced upon in his case - Does the Bd's reply clear up & justify their selection of this small sum? I affirm that it does not - For the first three years of his contract, he paid an enormous sum, over & above his guarantee - (£17,750)
Then he got a contract - at a greatly (avg. 1 3/4 agst 1/6 Cases)
enhanced guarantee, calculated out respectfully of his own books, which were freely thrown open for Govt inspection - for another three years - The first of these three years was not a favorable one; the second was one of scarcity; the third, of actual & severe famine in a bad famine dist[t] - Notwithstanding all this, for the first 6 years he gave 35,000 Rs in excess of the enhanced guarantee; while for the two remaining years he is short by 80,000 Rs only - Altogether in the nine years, we have got out of him Rs 21,000, more than we bargained for; in return for which, in his season of undeserved failure, we call on him to pay up into interest at 6 per cent, except for small remission made by the Bd - Has any other Cocoa Contractor been treated in this way? Quite otherwise; yet in Memorialist's case here is special ground for tenderness, as he has very modestly stated; in connection with his services to the Abkari dept - The offender most conversant with Madras Abkari - who may be styled [illegible] a creation of his own & unprecedented system - now [illegible] on the present matter by the Govt of Bombay -

Must in the Council of India; & thence to his advocate

1735/14

C 5-10-78 Re 21-10-78
R 8-10-78 R 22-10-78
Re 8-10-78
R 17-10-78
Re 15-10-78
R 19-10-78

Rec.d Department. 1735/17

1735/15

Forders

Boos Bry. 12th Oct:
78 No: 2767.

In July 77 the offrs
Parry &c attacked the
Board vin Nolenbar
77 the Govt for
certain concessions
in connection with
their lease of the
Akhan in Pichincha
Both applications
were refused but
they have now
again applied to
the Board asking
for a remission of
Ks 8231 to the quet-
ley non payment
of future tests to that

Vide Bor Bry 24th Oct
77 No: 4831. &
L.O. 15th Dec 77 No: 3400.

1735
74

Scotch"

The Board sees that Messrs Parry's £61 deficiency below the guaranteed amount was mainly caused by overestimating sales.

Thus their guarantee of £30 000 for the whole case vested a right to a consumption of 62,857 gallons per annum whereas in Feb: 85 the actual consumption was only 55 864 gallons in the early months of 86 before the passing at a rate that would have given 58,250 for the whole year had it been maintained for

C 5-10-78 Ro 21-10-78
R 8-10-78 R 22-10-78
RG 8-10-78
C 13-10-78
C 27-10-78
R 29-10-78

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usual character.

They calculate that the Eastern profits on the basis amount to £6 000 which is in excess of their last finally calculating that by at £5 595 they deem = inand this sum as being remitted as Tribunal was newly brought under the Excise system. They make this Recommendation which because "miscalculation" was held exemption was a valid ground for the a valid ground for showing inadequacy in the case of the Eastern Salem & Sanjore Eastern"

GHL 26/10

Have not seen that decision has been come to on a recent appeal - But I think that the Rs would be entitled to the £6 as a fund on which the Co could & ought to allow & prevail GHL 26/10

GHL B.T.C. 28/10/78.

1735/17

Rev. Department.

No 1735

PROCEEDINGS of the MADRAS GOVERNMENT.

dy 28 October 1878

READ the following ~~letter~~ Proc

Bd Rev. dy 12 Oct 78. No 2767.

Resn. The G. in C. has carefully considered these Proc., and with reference, especially, to Para 7, is of opinion, on further reflection, that having in view the very unfavorable & entirely abnormal nature of recent seasons, it will be impossible to place the Tuticorin Renters who have failed to pay their instalments, in a worse position than the Coimbatore, Salem and Tanjore Renters who, owing to a miscalculation of the consumption in those districts respectively, were allowed, shortly after entering into engagements with Govt., to pay duty on the issues only for the whole period of their leases.

2. His Grace resolves therefore to direct that the Tuticorin Renters of Chinglepute, Arcot, Tanjore & Trichinopoly be dealt with on the footing indicated, in respect to all claims standing against them on the leases which expired with the last Fasli year.

Ord Cap. 9.
The Bd Revenue dy 28 Oct
14 Counterpart Copies on 6 Oct
21

C.C. 28/10/78.

Tuticorin
Letter Parry & Co's
Trichinopoly Gate

No 4073

Cir

This matter has been settled in Council yesterday 28.
26.10.78.

C 24-10-78.
R 28-10-78.

C 5-10-78. R 21-10-78
R 8-10-78 R 22-10-78
R 8-10-78
R 17-10-78
R 19-10-78

17 35/18

Govt. of {187 } Madras.

To

Dated
Recd. } 187 , No.

Nos.