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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU
Revenue DEPARTMENT

G.O. No. <u>1735, Revenue</u>	Press.
B.P. No.	Mis.
Dated <u>28th October 1878</u> 197 .	

Not to be folded or roughly handled

1735
1

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

23th 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., Abkari 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 Abkari 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

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

a memorandum of the quantity of arrack
actually sold in Fasli 1287. The renters
have no Amani shops.

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 fasli, 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

Chingleput District was in, due to the famine, and the Board are not in a position to say that 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

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 = 66,165 at 30° U. P. 58,999	1,10,001	1,10,000	+ 1
" 1286	55,659	98,085	...	- 11,915
" 1287	...	59,283	...	- 50,711
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 30° Under Proof.
Fasli 1285	55,846
" 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 that the issues or 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.

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:—

	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 the famine. The deficiency is 31,197 gallons, and the loss due to famine is 14,972 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.

6. Messrs. Parry and Co.'s profits from the Trichinopoly farm were estimated at Rupees 22,382 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 attributable to the famine.

7. The Board are averse to the grant of remissions of Abkari 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 position, 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.

(True Copies and Extract.)

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

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

Separate Revenue 92.

His GRACE the Governor in Council
has considered the Proceedings
and is of opinion, in view of the very
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
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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.

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.

				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

ENCLOSURES Nos. 2 and 3.—Statements.

Read also Petition No. 1,031, from the Abkari 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.

8329

Oct. 11 1878

THE BOARD OF REVENUE

Madura

Dindigul

Pulni

G.O. 23th October 1878, No. 1735

OCTOBER

Nos. 293-296

Remission of Arack Revenue.—Pursuant to Proceedings of the Board of Revenue regarding the remission of 50 per cent. on the whole amount due till the end of their lease, viz., 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.



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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 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.

Encl.

Subscribed

Revised

Rev 2/158/16

JUNE
No. 1,471.

Alkari 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.

For the Collector's Office

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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 had been seriously affected. He, therefore, requests remission of 150 Rupees per mensem from December to June, 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
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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.

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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.—*Abkari Revenue in the Madura District.*—Observing that the Board's proposal for remission of the arrears of — should have been submitted for the sanction of Government, but see no reason to think that what the Board approved was excessive; awaiting Board'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 Tirumangalam renter. Copy of the

Dated 1st June 1878, No. 1,471.

" 16th July " " 1,975.

Proceedings will now be submitted for the approval of Government.

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 abkari revenue. As the Board are empowered by law to fix the abkari 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 usual to obtain the sanction of Government for the remission of arrears, 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 abkari 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 Procs., 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.

Ed. 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 Ar-
rack Renter of the late Nelakota Taluq.

Dec 3/1861

4-6-11-1861/1862

1735
12
Rev. Sept.

1735
8

Order

From the Hon. Secy
to

These gentlemen ask Government to reconsider their decision as to granting them remission or relief in connection with their Akhar leases.

I am obliged to acknowledge the appeal for remission and decline to attempt to argue the case.

It is true that some of the reasons are given in their direction of their argument, especially in Dr. Philo's case. Those imaginary reasons have been urged on the Govt. for a series of years, but we cannot afford to relitigate an old case.

I decline to produce any fresh arguments or proofs as to their hopes or prospects of profit but

all over the
in this
amendment

20 August 1878 Nos. 261-263 in which is incorporated the Revenue Board's

Q 12-8-78 2nd 165-66.

Revenue Department

No 4438.

1878.

Board of Revenue,

MADRAS.

To

The Collector of MADURA.

Recd. 17/6-24 October 1878

Dated September 30th.

Printed October 2nd.

Received No 8

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

24 Sept 1878
SEPTEMBER.
No. 2, 63.

Remissions of Akhar Revenue.—Request to be informed whether it is the wish of Government that Board should not in future exercise the power of granting —, and desiring Collector of Madura to report regarding the arrears outstanding against the tenants in the district.

11-10-78
12-10-78
13-10-78
14-10-78
15-10-78
N-258

apart - that looking
to the treatment
received by others
they have not
been equitably
dealt with.

It was thought
that Government
might wish to
know how far
they state correctly
the facts as
regards descriptions
concessions granted
to others

Information on
these points has
with some difficulty

recoeries by
Old Mason & Co's paper
are doubtless reduced
but not turned into a loss
and they have a continu-
ation of the profitable
speculation before them

12/10/11

Mrs. F. F. Garrison
 & Co. was not
 excessive - or agreed
 in ignorance - as was
 the case in several of the
 D. in D. Emission or
 for issues to be
 sanctioned - Still it is my
 desire to allow any
 imbalances of unequal
 dealing & appear. & the

Rev: Sept.

principle of the Excise
 system is unquestionably
 that Govt. claims only
 the duty on issues. The
 Guaranteed minimum
 is simply a speculation
 payable on the profits
 because the monopoly
 paid. I do not say that
 the Excise is an individual
 privilege charge for the privilege
 but for the privilege of
 a business. It is for the
 privilege of business.

The case is as follows:
 it from the 10th Dec. 1841
 some figures given I may
 have of 2000. I have lately
 charging the claim personally
 the bills. is as follows.

been gathered from
the Board's Mys
& a statement
embodying it is
appended.
It will be seen
that Messrs Perrygo
have, as far as
can be ascertained
understood the
recipients.
At the same time
they do not deny
having made a
profit.

Must be ^{fully} guaranteed
to pay a minimum amt. of Rs. 124000 yearly for

2 first year at \$41053-
in this one showing - after
the loss of \$47728. in
the last year under the guarantee
The result will be a difference
of \$6673 after the interest
on balance ^{endowed} profit on
actual sales in 3rd year
less = \$50000
that high price for materials
greatly reduced profit
this out - but I don't
see that they are showing
an ultimate
actual loss.

Practically all the
work is great distress

Rev: Sept.

in estimated profit.
as compared to the
considerable gain to
Gov. over estimation
whereas... which larger
gain our actual & will
out on quantity.
I think the Gov might
inordinately make
some concession to them
w/ the ^{liability} excessive
guarantee. in consideration
of the greatly reduced
value of the exclusive
privilege if they purchased
by the conditions of the lease
under the exception of
one of the Farmers

C. 11-10-15
 12-10-15
 13-10-15
 14-10-15
 15-10-15
 N-258

Stafford sold in the
 first half of 1875. was
 a fine life of 25. the returned
 value as represented by the
 terms of the lease. must
 have been greatly above
 what it proved to be in the
 result. I don't think because

the hunters are solvent
 parties. we shd. expect
 them all the time. I shd.
 be shd. have been obliged
 to show 2 less possible
 customers - J.H.

15. 10. 78

see 24 78

Major's Parry's
 petition for
derivation

1735
 Rev. Dept.

To The Right Honorable the
 Secretary of State
 for India.

My Lord

This shd. be brought to
 Council -
 1st in the case of the
 2nd in the case of the
 3rd in the case of the
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MA 7/10
 JH

The gentleman who alleged
 (incorrectly) that the
 the State was enormous sum
 during the last years.

I don't see this
 Certainly not

We have the honor to
 forward a Memorial presented
 by Mr. J. Pritchard Arachle
 tractor Chingleput District pray-
 ing that he may be granted a
 remission of the full amount
 of arrears into which he has fal-
 low in connection with his lease
 of the Abhari Revenue during
 the three years which ended on
 the 30th of June last.

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

Boards' Proceedings of the 1st
July 1878 & 1879 giving full
information as to Mr. Pritchard's
position.

3. It will be seen that
the Board estimate Mr. Prit-
chard's 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 remission to
be allowed to the various Ar-
rachi Contractors whose busi-
ness has been injuriously
affected

17/12/79
affected by the famine. In
many cases these men had
no previous experience in the
trade and the amounts for
which they purchased the
leaves, or which they guaran-
teed, were offered on insuffi-
cient information but Mr.
Pritchard entered into his
contract with a full know-
ledge of what was before him
and was thus able to save
himself from actual loss.
Moreover having been granted
remission to the extent of Ru-
pees 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

1735
14

The City of State
Mr. [illegible]
[illegible]

See WK
[illegible]
[illegible]
[illegible]

[illegible]
[illegible]
[illegible]

C 5-10-78 Re 21-10-78
R 8-11-78 Re 22-10-78
R 9-10-78
R 11-10-78
R 12-10-78
R 13-10-78

Per Department.

1735
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For orders

Boo. Brgs. 12th Oct:
78 No: 2767.

In July 77 In Apr:
Perry also asked the
Board & in Novem-
77 the Gov. for
certain concessions
in connection with
their lease of the
Akhar in Trilimphe

Via Br. Brgs 24th Oct
77 No: 4231. &
L.O. 15th Dec 77 No: 3400.

Both applications
were refused but
they have now
again applied to
the Board asking
for a remission of
Rs 6231 to be met
by way payment
of future taxes to that

1735
14
Solely.

The Board show
that Messrs Parry
& Co's deficiency below
the guaranteed
amount was
mainly caused by
overestimating
sales.

Thus their guarantee
of Rs 33000 for the
whole year would
require a consumption
of ^{galons} 52,857 per annum
whereas in Feb. 85
the actual consumption
was only ^{galons} 55,846 in
the early months of
86 before the famine
at a rate that would
have given 58,250
for the whole year
had it been
remained of a

1735
normal character.
They calculate that
the Enters ~~make~~
profits on the lease
amount to Rs 6000
which is in excess
of their loss. But,
finally calculating
that loss at Rs
54,595 they deem:
= and this sum
being remitted as
Trichinopoly was
hardly brought under
the lease system.
They make their
recommendation
highly because
"misrecalculation of loss
consumption was held
to be a valid ground for
showing indulgence in
the case of the Coimbatore
Jalgaon & Kanjore Enters."
J. H. Lee

Have not seen that
decision has been come
to by a recent appeal -
But I think that the plea
submitted by the Co is a
good one under the law
and I might be allowed
to prevail. M. J.
25/10

C 5-10-78 R 21-10-78
R 8-11-78 R 22-10-78
R 9-10-78
R 10-10-78
R 11-10-78
R 12-10-78

Branded paper on 6000
25

25/10/78

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To order
Messrs Parry & Co's
Trillianopolis Gate

No 4572

This matter has been
settled in Council
yesterday 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 9-10-78
R 10-10-78
R 11-10-78
R 12-10-78

1735
19

Rev. Department.

No 1735

PROCEEDINGS of the MADRAS GOVERNMENT.

of 28 October 1878

Read the following letter Prop

Rev. d/12 Oct/78. No 2767.

That the S. Inf. has carefully
considered these Prop^s, and in
reference, especially, to Para 7, is of
opinion, on further reflection, that
having in view the very unfavourable &
entirely abnormal nature of recent seasons, it is
impossible to place the Excise Renters
who have failed to pay being granted,
in a worse position than the Comptrol-
Salem and Tanjore Renters who,
owing to a miscalculation of beer con-
sumption of ~~available~~ in those districts
respectively, were allowed, shortly
after entering into engagements to
pay duty on the issues only
for the whole period of their leases.

2. His Grace resolves herefore to direct
that the Excise Renters of Chingleput,
North Arcot, South Arcot, & Tanjore
be dealt with on the footing indicated,
in respect to all claims standing ag^t
them on the leases which expired with

Rev. Secy, R.

The Rev. Revenue - on 28 Oct the last Fiscal year.

14 Bunches of paper on 6000

28/10/78

1735
18

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 1735
 18

Obt. of 1873 Madras.

To

Dated
 Recd.

}

187, No.

Nos.

From advertisement
 by
 Mr. H. S. S. S. S.
 By 28/10/8

Ac 295-296