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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No.	2843	Press.
B.P. No.		Mis.
Dated	22-11-1878	197

Not to be folded or roughly handled

To

The Right Hon. H. M.'s Secretary of State for India,
LONDON.

THE HUMBLE PETITION OF THOMAS PRITCHARD,
RENTER OF THE ABKARI (EXCISE) FARM OF
CHINGLEPUT, MADRAS, AND RETIRED VETERINARY
SURGEON OF H.M.'S INDIAN ARMY.

HUMBLY SHEWETH.

That your Petitioner being aggrieved by the want of consideration shewn to him in the matter of his Abkari Contract with the Government of Madras, humbly appeals for relief to your Lordship.

Your Petitioner would first explain that the *old* Abkari system was worked thus: A District would be put up to Public Auction for three or five years for the exclusive privilege of manufacturing and vending country Spirits and Toddy; but owing to collusion on the part of the bidders, it never realised anything approaching its real value, nor had the Government the means of estimating the

amount of revenue a District was capable of yielding, for the Abkari was, with one exception, entirely in the hands of Natives, who never submitted any accounts, and their profits though understood to be enormous, were unknown; hence the revenue from Abkari, instead of increasing, was at a stand-still.

A renter would purchase a District for, say rupees two lakhs, per annum, and if he collected four lakhs, he paid Government only two lakhs, retaining the other two lakhs for himself, so that the system was quite a speculation, and most unprofitable to the Government.

Having studied the subject, with the view of remedying, if possible, this unsatisfactory state of affairs, your Petitioner, in 1869, laid before Mr. Fane, then Collector of Madras, a scheme, which was adopted, and was the means of increasing the Abkari revenue, both in the town and suburbs of Madras, by about rupees two lakhs annually.

Your Petitioner also offered his services as Distiller to Government for the town of Madras, agreeing to distil on improved principles, and produce a superior liquor at the same cost to Government as inferior spirits then manufactured by the native process. Your Petitioner obtained the contract on 1st July, 1871, which he held for four years, and owing to the superiority of the liquor he manufactured, the revenue of the town was further increased by rupees 36,000 per annum.

In 1872, the experimental excise system, now in force in many Districts, was introduced into the Districts of Ganjam, Vizagapatam, Chingleput, North Arcot and South Arcot. Under it the main conditions of the Renter's Contract were:—

(i.) That he should distil country liquor under Government supervision, and sell the same within his District, paying Government a certain

Appendix A.
Proceedings of Board of Revenue,
No. 1530 dated 22nd June, 1874,
para 9. Also Memo. 1 of Proceed-
ings No. 2487, dated 3rd Sept. 1874.

Appendix B.
Pages 1, 2, 3, and 4 of Memo.

excise duty per gallon 30° Under Proof, and selling within a fixed maximum limit, retaining the balance, or difference between the excise duty and selling price, to cover cost of distillation, and for his own and the shopkeepers' profits.

(ii.) That he should collect all excise dues from the sales of Toddy, paying the whole amount into the Government Treasury, less 25 per cent. as his remuneration.

(iii.) That he should guarantee that the total amount of Revenue paid to Government, should not in any year be less than a certain fixed sum.

Your Petitioner being already favorably known to the authorities in connection with the Madras Distillery, and increase of Town Revenue, and having taken an active part in the introduction of the excise system, was granted the District of Chingleput for three years on the following conditions:—

(i.) That he should pay Government an excise duty of Rupees 1-12 per gallon of Arrack 30° Under Proof, and sell it within a maximum limit of Rupees 4-4.

(ii.) That his whole collections on Toddy should be made over to Government less 25 per cent. his remuneration.

(iii.) That he should guarantee that the Revenue should not in any year be less than Rupees 1,25,000.

Having undertaken to show the Government to what extent the Toddy Revenue might be expanded, and its use among the people encouraged in preference to Arrack (which being more profitable to the Renter was forced on the people in preference to Toddy), your Petitioner was allowed to retain the management of the Toddy Revenue in his own hands, and while other Renters sublet their Toddy contracts, and obtained 25 per cent. on their collections, your Petitioner dealt personally with 456 petty Bazaarmen for the same remuneration, and setting aside his own interests which would have been in favor of large Arrack sales, he increased the Toddy Revenue to an extent that does not exist in any other District.

Appendix I.
G. O., No. 729, dated 14th July 1875. Proceedings of the Board of Revenue, No. 1530, dated 22nd June 1874, paras 2, 8 and 9. G.O., No. 895, dated 17th July 1874.

On expiration of the lease in 1875, the contracts were renewed to the old Renters, and several other Districts were placed on the excise system. In your Petitioner's case, the Board of Revenue recommended that the contract should be renewed for six years in recognition of exceptional services rendered; while to other Renters the term should be three years, but this the Government were not pleased to sanction, and your Petitioner was granted a renewal for three years in common with the other Renters. He was, however, allowed to retain the Toddy contract, when it was separated from Arrack in all other Districts, for reasons given by the Board, but his per-centage during the previous lease being considered too high, was reduced from 25 to 10; the excise duty on Arrack was raised by eight annas per gallon, and the guarantee from Rupees 1,25,000 to Rupees 1,75,000.

Appendix I.
Proceedings of the Board of Revenue, No. 236, dated 3rd February, 1875.

25 to 10; the excise duty on Arrack was raised by eight annas per gallon, and the guarantee from Rupees 1,25,000 to Rupees 1,75,000.

Your Petitioner continued to work the contract satisfactorily, and in the first year of his second lease paid not only the greatly increased guarantee, but Rs.34,740 in excess. Owing to the direful famine that has afflicted the Presidency, and rendered your Petitioner's District one of the most pauperised; and which was of such a nature as to render it impossible to avert the fall of the Revenue below the guarantee which was fixed as the average

income of an ordinary year, your Petitioner has paid for the latter two years the sums given below:—

For Fasli 1286 (1876)	...	...	...	Rs. 124,364 11 11
For Fasli 1287 (1877)	...	...	...	" 145,020 0 3

Total... Rs. 2,69,384 12 2

The guarantee for 2 years being $1,75,000 \times 2 =$, 3,50,000 0 0

Leaving a deficit of ,, 80,615 3 10

Which your Petitioner is called upon to make good,
with interest at 6 per cent, amounting to ... ,, 5,000 0 0

Total...Rs. 85,615 3 10

Your Petitioner appealed to the Board of Revenue for a full remission of the deficiency in 1876, in consideration of the hard season, and your Petitioner's good management of the District. He also brought forward his services in the Department in support of his request.

Appendix C.
Petitioner's letter to Collector of Chingleput, No.66, dated 7th February, 1878.

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

Appendix F.
Proceedings of the Board of Revenue, No.3,527, dated 3rd April, 1878.

Appendix F.
Proceedings of the Board of Revenue, No.1,178, dated 3rd May, 1878.

Appendix G.
Petitioner's letter to Secretary to Government, dated 23rd May, 1878.

Appendix H.
G. O., No. 906, dated 12th June, 1878.
Petitioner's letter to Secretary to the Board of Revenue, dated 15th June, 1878.

Appendix J.
Proceedings of the Board of Revenue, No. 1,819, dated 1st July, 1878, Para 6.

Appendix L.
Petitioner's letter to Secretary to Government, dated 15th July, 1878, Paras 5 and 6.

The Board, when writing with regard to the Ceded Districts, confess that the farms being rented, they had no means of arriving at the Renter's profits. Yet they have granted remissions for larger than that asked for by your Petitioner, whose books are open to them. In two other Districts, Salem and Coimbatore, which were placed on the excise system in 1875, remissions to double the amount your Petitioner asks, were made to the Renters for Arrack only before the famine was known, or a year of the lease

4
had expired, i.e., they were allowed to pay on actual issues which is now denied your Petitioner, and liberal remissions have since been made on account of the famine. If the amount of remission your Petitioner craves is granted him and deducted from Rs.2,12,217 the sum paid by him in excess of his guarantee (which is not more than the profits your Petitioner has sacrificed in encouraging the sale of Toddy in preference to that of Arrack during his two leases,) there will remain a balance of excess Revenue in favor of Government of Rupees 126,656, whereas the remissions which have been granted in other Districts to a much larger extent have been taken principally from the guarantee, and consequently have been a dead loss to Government.

Appendix J.
Proceedings of the Board of Revenue, No. 1819, dated 1st July 1878, para 6.

2nd. The Board's second reason was, that the business is a speculation, and that the Renter must accept the risks attending it.

Your Petitioner has shown that the old farming system was a purely speculative one. But under the excise system, the Renter is bound to pay the whole of his collections to Government, retaining only his fixed profit, the rate of which is known to Government having been established by them; consequently the system is not of the same speculative nature.

Your Petitioner's profits during the three years' lease just expired are estimated at Rs.89,697; from which, if he is now required to pay Rs.65,615, he will have worked for three years (and for half this period under most trying circumstances) for an aggregate remuneration of Rs.24,082 or Rs.8,000 a year. No adequate return for the arduous duties and responsibilities connected with the business in ordinary years, much less such an extraordinary season as the famine.

(3.)—The Board state, thirdly, that your Petitioner's services have already been acknowledged, inasmuch as he was allowed to retain the Toddy during the lease just expired, when separation was insisted on in all other Districts, and that quite recently, in consideration of his long connection with the Abkari Farm of Chingleput, his tender for the next contract was accepted though not the highest.

Appendix I.
Proceedings of Board of Revenue, No. 1812, dated 1st July, 1878, para 6.

With regard to the former observation, your Petitioner has shewn that he was allowed to retain the Toddy contract solely in order that he might be placed on a more equal footing with the other Renters, to whom the loss of the Toddy business was a matter of less consequence, while to your Petitioner who had, in accordance with the expressed wishes of the Board, made it the chief feature of his business, it was more than half his income.

Appendix I.
Proceedings of Board of Revenue, No. 256, dated 3rd February, 1875.

Appendix I.
Proceedings of Board of Revenue, No. 953, dated 7th June, 1873.

With regard to the Board's latter observation, your Petitioner would respectfully observe that there was but one other competitor for the District,—a native,—and the acceptance of your Petitioner's tender was not an exceptional case. Other Renters got their Districts, though their tenders were not the highest. It may be safely assumed that the Board had greater faith in your Petitioner than in the other competitor.

It is also urged by the Board that your Petitioner having made large profits in the first lease, can afford to meet the present difficulty. This argument might apply equally to other Renters, whose Districts are much larger, and who have neither risked nor lost money in attempting to improve the Abkari of the Presidency, especially the Toddy Revenue, as your Petitioner has done.

Your Petitioner, finding the Board of Revenue unfavorable to him, addressed the Government, pointing out the facts above mentioned, and praying that a full remission might be granted him; but the Government see no

Appendix K.
G. O. No. 1342, dated 20th August, 1878.

2843
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5
reason to question the Board's decision, and agree with the Board in considering that your Petitioner's services have been sufficiently recognised in the present contract being extended to him, though he was not the highest bidder.

If your Petitioner had, as he might have done, looked more to his own interests than those of Government, this appeal would never have been necessary; but under existing circumstances, he finds himself without the means of meeting the demand of the Government, and reduced by it to the very verge of ruin,—a hard case, after nearly nine years of approved service to the State in the Abkari Department.

Your Petitioner is a retired officer of H. M.'s Indian Army, and entered the Abkari Department with but little capital. He has sustained heavy losses in introducing improved methods of distillation, and in carrying out an engagement with the Government to produce a Home-made spirit to take the place of that now imported from Colombo, and which, though most successful, fell through for want of better support.

Your Petitioner humbly begs to represent, for the merciful consideration of your Lordship, that if the demand of the Government is enforced, he will be utterly ruined. That he will be deprived of the means wherewith to carry on his present contract, and consequently, be obliged to give it up, when, with a large family depending upon him, your Petitioner will have nothing to subsist upon, for even his small pension would go towards the liquidation of his liabilities, from which miserable plight, your Petitioner humbly begs your Lordship will consider that relief is justified under the circumstances above set forth.

For which act of mercy, your Petitioner, as in duty bound, shall ever pray.

M. C. Richard

Duplicate

2843
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To

The Right Hon. H. M.'s Secretary of State for India,
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RENTER OF THE ABKARI (EXCISE) FARM OF
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HUMBLY SHEWETH,

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Your Petitioner would first explain that the *old* Abkari system was worked thus: A District would be put up to Public Auction for three or five years for the exclusive privilege of manufacturing and vending country Spirits and Toddy; but owing to collusion on the part of the bidders, it never realised anything approaching its real value, nor had the Government the means of estimating the amount of revenue a District was capable of yielding.

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A renter would purchase a District for, say rupees two lakhs, per annum, and if he collected four lakhs, he paid Government only two lakhs, retaining the other two lakhs for himself, so that the system was quite a speculation, and most unprofitable to the Government.

Having studied the subject, with the view of remedying, if possible, this unsatisfactory state of affairs, your Petitioner, in 1869, laid before Mr. Fane, then Collector of Madras, a scheme, which was adopted, and was the means of increasing the Abkari revenue, both in the town and suburbs of Madras, by about rupees two lakhs annually.

Your Petitioner also offered his services as Distiller to Government for the town of Madras, agreeing to distil on improved principles, and produce a superior liquor at the same cost to Government as inferior spirits then manufactured by the native process. Your Petitioner obtained the contract on 1st July, 1871, which he held for four years, and owing to the superiority of the liquor he manufactured, the revenue of the town was further increased by rupees 36,000 per annum.

In 1872, the experimental excise system, now in force in many Districts, was introduced into the Districts of Ganjam, Vizagapatam, Chingleput, North Arcot and South Arcot. Under it the main conditions of the Renter's Contract were:—

(i.) That he should distil country liquor under Government supervision, and sell the same within his District, paying Government a certain

Appendix A.
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No. 1,530 dated 22nd June, 1874,
para 9. Also Memo. 1 of Proceed-
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Appendix I.
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Triplicate

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Min. A. 2843
22 November 1878

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For Fasli 1287 (1877)	145,020 0 3
Total...	2,69,384 12 2
The guarantee for 2 years being $1,75,000 \times 2 =$	3,50,000 0 0
Leaving a deficit of ..	80,615 3 10
Which your Petitioner is called upon to make good, with interest at 6 per cent, amounting to ..	5,000 0 0
Total...Rs.	85,615 3 10

Your Petitioner appealed to the Board of Revenue for a full remission of the deficiency in 1876, in consideration of the hard season, and your Petitioner's good management of the District. He also brought forward his services in the Department in support of his request.

Appendix C.
Petitioner's letter to Collector of Chingleput, No.66, dated 7th February, 1878.

Appendix D.
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Appendix M.
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Appendix N.
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Appendix O.
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Appendix P.
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Appendix Q.
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Appendix R.
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The Board of Revenue replied that your Petitioner's case had been fully considered; that a remission of Rs.20,000 would be made, provided the balance of arrears for 1876 was paid up within 30th April. The Board also demanded immediate settlement of the arrears for the first half of 1877, which your Petitioner requested should be allowed to stand over till the close of the year, when he was in hopes the liability would be less than it was, and that his deposit of Rs.44,000 in the hands of the Collector as security for the fulfilment of his contract, should be held against the amount of arrears. Your Petitioner intended, at the close of the year 1877-78, to apply for a remission of its arrears also, which, together with the deficit for 1876, made the total Rs.80,615-3-10 given above. The Board would not consent to any such measure, intimating that their decision was final; coercive measures were threatened, and your Petitioner not having the means to meet the demand pressing upon him, appealed to the Government for support.

The Government remitted the petition to the Board with an order so favorable to your Petitioner's request, that he once more sought relief from the Board of Revenue, but they demurred to make any further concessions, giving as their reasons—

1st. That your Petitioner's case had been dealt with exactly the same as that of other Renters.

On this head your Petitioner humbly submits that his case did not receive the same consideration.

The Board, when writing with regard to the Ceded Districts, confess that the farms being rented, they had no means of arriving at the Renter's profits. Yet they have granted remissions for larger than that asked for by your Petitioner, whose books are open to them. In two other Districts, Salem and Coimbatore, which were placed on the excise system in 1875, remissions to double the amount your Petitioner asks, were made to the Renters for Arrack only before the famine was known, or a year of the lease

had expired, i.e., they were allowed to pay on actual issues which is now denied your Petitioner, and liberal remissions have since been made on account of the famine. If the amount of remission your Petitioner craves is granted him and deducted from Rs.2,12,217 the sum paid by him in excess of his guarantee (which is not more than the profits your Petitioner has sacrificed in encouraging the sale of Toddy in preference to that of Arrack during his two leases,) there will remain a balance of excess Revenue in favor of Government of Rupees 126,636, whereas the remissions which have been granted in other Districts to a much larger extent have been taken principally from the guarantee, and consequently have been a dead loss to Government.

Appendix J.
Proceedings of the Board of Revenue, No. 1819, dated 1st July 1878, para 6.

2nd. The Board's second reason was, that the business is a speculation, and that the Renter must accept the risks attending it.

Your Petitioner has shown that the old farming system was a purely speculative one. But under the excise system, the Renter is bound to pay the whole of his collections to Government, retaining only his fixed profit, the rate of which is known to Government having been established by them; consequently the system is not of the same speculative nature.

Your Petitioner's profits during the three years' lease just expired are estimated at Rs.89,697; from which, if he is now required to pay Rs.65,615, he will have worked for three years (and for half this period under most trying circumstances) for an aggregate remuneration of Rs.24,082 or Rs.8,000 a year. No adequate return for the arduous duties and responsibilities connected with the business in ordinary years, much less such an extraordinary season as the famine.

(3.)—The Board state, thirdly, that your Petitioner's services have already been acknowledged, inasmuch as he was allowed to retain the Toddy during the lease just expired, when separation was insisted on in all other Districts, and that quite recently, in consideration of his long connection with the Abkari Farm of Chingleput, his tender for the next contract was accepted though not the highest.

With regard to the former observation, your Petitioner has shewn that he was allowed to retain the Toddy contract solely in order that he might be placed on a more equal footing with the other Renters, to whom the loss of the Toddy business was a matter of less consequence, while to your Petitioner who had, in accordance with the expressed wishes of the Board, made it the chief feature of his business, it was more than half his income.

With regard to the Board's latter observation, your Petitioner would respectfully observe that there was but one other competitor for the District,—a native,—and the acceptance of your Petitioner's tender was not an exceptional case. Other Renters got their Districts, though their tenders were not the highest. It may be safely assumed that the Board had greater faith in your Petitioner than in the other competitor.

It is also urged by the Board that your Petitioner having made large profits in the first lease, can afford to meet the present difficulty. This argument might apply equally to other Renters, whose Districts are much larger, and who have neither risked nor lost money in attempting to improve the Abkari of the Presidency, especially the Toddy Revenue, as your Petitioner has done.

Your Petitioner, finding the Board of Revenue unfavorable to him, addressed the Government, pointing out the facts above mentioned, and praying that a full remission might be granted him; but the Government see no

Appendix K.
G. O. No. 1342, dated 20th August, 1878.

reason to question the Board's decision, and agree with the Board in considering that your Petitioner's services have been sufficiently recognised in the present contract being extended to him, though he was not the highest bidder.

If your Petitioner had, as he might have done, looked more to his own interests than those of Government, this appeal would never have been necessary; but under existing circumstances, he finds himself without the means of meeting the demand of the Government, and reduced by it to the very verge of ruin,—a hard case, after nearly nine years of approved service to the State in the Abkari Department.

Your Petitioner is a retired officer of H. M.'s Indian Army, and entered the Abkari Department with but little capital. He has sustained heavy losses in introducing improved methods of distillation, and in carrying out an engagement with the Government to produce a Home-made spirit to take the place of that now imported from Colombo, and which, though most successful, fell through for want of better support.

Your Petitioner humbly begs to represent, for the merciful consideration of your Lordship, that if the demand of the Government is enforced, he will be utterly ruined. That he will be deprived of the means wherewith to carry on his present contract, and consequently, be obliged to give it up, when, with a large family depending upon him, your Petitioner will have nothing to subsist upon, for even his small pension would go towards the liquidation of his liabilities, from which miserable plight, your Petitioner humbly begs your Lordship will consider that relief is justified under the circumstances above set forth.

For which act of mercy, your Petitioner, as in duty bound, shall ever pray.

H. E. Ritchard

Mis No 11,774

Revenue Deptt.

Proceedings of the Board of Revenue
Dated 18th November 1878.

No 839.

Read the following

From

J. B. Pennington Esquire
Collector of Tinnevely

To

C. A. Galton Esquire
Secretary to the Board of Revenue
Madras.

Sir,

With reference to the Board's Proceedings Miscellaneous No 10583 dated the 16th October 1878 I have the honor to report that P. Srinivasam Pillai was entertained as a Gumastah in the Vindupatti Deputy Tahsildar's office on 1st May 1877 when he was 24 years old. The certificate was granted by the Zillah Surgeon 15 months after the date of the appointment ie in August 1878, when he was certified to have been 25½ years of age. The Board will observe from this

Mis No 11,774

Mis No 11,774

27th November 1878

this that the Gumaastah's age did not exceed 25 years when he was first entertained. It appears that the salary of the man was withheld by the Account Department until the production of the certificate.

Tinnevely Collectors
Circuit Court
Kovilpatti 9th
November 1878. } I have re
(Signed) J. B. Pennington
Collector.

Submitted to Government R.D.
with reference to the Under Secretary's
endorsement dated 9th October 1878 on
letter from the Accountant General
dated 3rd October 1878 No. A.B.W.
11

(True Copy & Extract)

W. C. Allen
Secretary

cc

The Secretary to Government R.D.

G. H. M. S. S.
Capt
Gholam Durrani

Revenue Dep^t

N^o 2843

2843

14

Proceedings of the Madras Gov^t.

Under date the 22nd Nov 1878.

Read the following

papers:-

Letter from Accountant
General dated 3 October 1878
N^o A.B.W. reporting that the
age of P. Shrinivasam Pillay
Gumastah, Sub Magistrate's
Office, ^{Tinnevely district} Verdunputty, has ex-
ceeded 25 years.

Proceedings Board of
Revenue dated 18 Nov^r 1878
N^o 11,774 submitting
letter from Collector of
Tinnevely reporting that
P. Shrinivasam Pillay was
entertained as Gumastah
when his age did not ex-
ceed 25 years.

Ordered that the
Proceedings of the Board
of

CN 4123/78

Revenue 1878 Acptth

N^o 5111.

Proceedings of the
Board of Revenue

Dated 18th November
Dec^r 19th 1878.

SDO. 2843-23 Nov 1878

Submitting to Govt

Letter from Boarder of
Tinnevely reporting that

P. Shrinivasam Pillay

was entertained as a

Gumastah in District

Office by Talukdar's office

on 7th May 1878 when

his age did not exceed

25 years.

1878/79

2842
15

of Revenue dated 18th
instant above recorded
be communicated to the
Accountant General
with reference to his
letter dated 3 October
also recorded above.

Yours

To the Board of Revenue and
the Accountant General

90
Revenue 1878 Dept
No. 2943-1
Proceedings of the
Madras Government

Dated 27 Nov 78.

Per Mr.