(1) பக்கங்களின் எண்ணிக்கை 36

(2) புதுக்கித் திருப்பிய நாள் [illegible]

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் [illegible]

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

[illegible] துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	1489	அச்சகம் பலவகை
நாள் :	14-6-1878	188.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1—18,006—15-6-87.

No. 423.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 2nd February 1877.

Read the following letter from R. W. BARLOW, Esq., Collector of the Chingleput District, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Sydapet, 25th January 1877, No. 72:—

I HAVE the honor to forward, for the favorable consideration of the Board, copy of a letter received from the Abkári Renter's Agent, No. 707, dated 23rd ultimo, praying that, "if the season should continue as unfavorable as it has been heretofore, remission would be granted us at the end of the present fasli."

2. The Agent's apprehensions as regards probable falling off in the guaranteed revenue must be well founded. I have called upon him to submit a detailed statement regarding the reduction, which he thinks it is necessary to make in the existing dowles of the toddy-shops, and will address the Board further hereafter.

ENCLOSURE No. 1.

From T. W. T. WHEELER, Esq., Attorney to T. PRITCHARD, Esq., Abkári Izaradar, Chingleput District, to R. W. BARLOW, Esq., Collector of the Chingleput District, dated Madras, 23rd December 1876, No. 707.

I HAVE the honor to bring to your notice that, owing to the present famine in the Chingleput District, the sales of both arrack and toddy are very low indeed.

2. Comparing the sales of arrack in the last five months with the corresponding months in the previous fasli, the following decrease appears:—

				Rs.
Arrack last fasli,	18,308 gallons,	yielding	... ...	71,252
Do. this „	11,931 „	„	... ...	46,203
Showing a decrease of	6,377 „	„	... ...	25,049

3. In toddy also, great loss is taking place, owing both to the people being unable to pay in their present poverty-striken state and to the limited quantity of liquor obtainable from the cocoanut trees on account of want of water.

4. Applications from arrack dowledars and toddy bazaarmen for reductions of their dowles are daily pouring in, and in numerous instances these men have given up their shops altogether and fled the district. Others again are unable to pay up their balances, and we have been under the necessity of confiscating their property. This step, which you may have noticed we have been bound to take very frequently of late, is at all times a very unpleasant one; but in the present state of affairs, when failures are caused not so much from negligence or bad management as from the absolute want of customers, it becomes an exceedingly disagreeable duty on our part, and must be cruelly felt by the unfortunate defaulters. But we are obliged to take it in our own interest, for otherwise we would eventually become one of the victims ourselves.

5. In many cases we have already made large concessions to the bazaarmen, or are still making reductions here and there, but we cannot continue to do so to any great extent, unless we have some hope of not being ruined in the end by this step.

6. To go into details, I have to state that already there are about forty vacant shops. And as serious trouble is expected from the absconding of the vendors, if reductions in dowles are not made at an early date, I beg that you will be so good as to permit us to make the necessary reductions in the dowles.

7. If you think fit, I shall be very much obliged if, under the circumstances, you will also be so good as to lay the case before the Board for their favorable consideration. I wish it to be understood that we do not now ask for a remission, but that we may have a promise with reference to the payment of guaranteed revenue, that, if the season should continue as unfavorable as it has been heretofore, remission would be granted us at the end of the present fasli, thus enabling us the more readily to grant the concessions so much sought after by the suffering bazaarmen.

8. Further, the fact of our careful management of the abkári and our prompt payments on its account for the past two faslis during which the seasons were far from flourishing, and also the fact that the large duty we pay Gover[illegible]nt in arrack and the small percentage we are allowed in toddy prevent our making suffici[illegible]ofit during a favorable season to enable us to outstand a bad one, will, I trust, influen[illegible]rself and the Board in favor of this present application.

9. No effort on our part shall in the [illegible] while be wanting to try and tide over this critical juncture, or take advantage of an improvement in the season.

10. An early reply will exceedingly oblige, as it will allow us making timely arrangements in our management.

(True Copy.)

(Signed) R. W. BARLOW,
Collector.

The Collector's further report is awaited.

(True Copies and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

To the Collector of Chingleput.

Ext. A. Grabert.

1877.
Board of Revenue,
MADRAS.

PROCEEDINGS, 9TH FEBRUARY 1877, No. 423.

Received

Read

FEBRUARY.
No. 423.

Abkári.—Chingleput District.—Awaiting Collector's further report regarding reduction which it will be necessary to make in existing duties of toddy-shops owing to unfavorable nature of season.

No. 1,582.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th April 1877.

Read the following papers :—

From R. W. BARLOW, Esq., Collector of the Chingleput District, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated 1st March 1877, No. 144.

ADVERTING to Board's Proceedings, dated 21st September 1875, No. 2,639, I have the honor to forward, herewith, statement No. 1, showing the realization of guaranteed abkári revenue for the second quarter ending 31st December last.

2. From the above statement it appears there is a considerable falling off in the guaranteed revenue during the past two quarters of Fasli 1286, as shown in the margin. The renter's agent attributes this decrease to the sales of both arrack and toddy being very low in consequence of the exceptionable state of the season during the current fasli. On this subject I have already addressed the Board in my No. 72, of the 25th ultimo, and I shall also submit my further report called for in their Proceedings, dated the 2nd instant, on receipt of the detailed statement from the Agent regarding the necessity of effecting a reduction in the existing dowles of toddy shops.

First quarter, Rupees	5,782-2-10.
Second quarter ,,	15,224-5-3.

3. I also forward the half-yearly statements Nos. 2 and 3 referred to in the Board's Proceedings under reply.

4. The renter's statement No. 5, showing daily receipts and sales of liquor and the sums realized in each shop, has been recently received in my office, and statements Nos. 6 and 7, which have to be compiled from No. 5, are under preparation, and will be forwarded to the Board as soon as possible.

ENCLOSURES Nos. 1 to 3.—Statements.

From R. W. BARLOW, Esq., Collector of the Chingleput District, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated Sadras, 10th March 1877, No. 162.

WITH reference to the last paragraph of my No. 144, dated 1st instant, I have the honor to forward forms Nos. 6 and 7 duly filled in as required by the Board in their Proceedings, No. 2,639, dated 21st September last.

ENCLOSURES Nos. 1 and 2.—Statements.

From R. W. BARLOW, Esq., Collector of the Chingleput District, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated Sydapet, 21st March 1877, No. 186.

AS promised in my letter, No. 72, of the 25th January last, printed in Board's Proceedings, No. 423, dated 2nd February 1877, I have the honor to forward a detailed statement and copy of a letter received from the abkári renters agent, No. 133, dated 3rd instant, regarding the reduction proposed to be made in the existing dowles of the various toddy shops in this district.

2. It appears that the proposed reduction, amounting to Rupees 20,034-7-7,* refers only to the second half of Fasli 1286, to take effect retrospectively from 1st January last, though small concessions for the first half have already been made by the agent to a total of Rupees 1,096-2-9. This reduction is asked by the agent on the score of several toddy shops not being able to keep up their usual sales and the failure of the palmyra shoots owing to the bad season.

* At Rupees 160-6-7 per diem.

3. The existing dowles need not be interfered with he considers, and the indulgence is only conditional on continual bad season, as otherwise it would be difficult, if the season improves, to raise the reduced hours.

4. As regards arrack, the agent requests that the demand on him may be limited to actual issues levied for liquor passed out without reference to the guaranteed minimum of revenue from this source, and adds that it would be useless to send in a list of reductions for arrack shops, there being very few of them held on dowle.

5. I have already pointed out in my letter, No. 144, of the 1st instant, that the decrease in the guaranteed abkári revenue for the first two quarters of the current fasli amounts to Rupees 21,006-8-13, and it is attributable to the sales of both arrack and toddy being very low in

consequence of the exceptionally bad season, and under all the circumstances, I request that the Board will take a favorable view of the application submitted by the abkari renter's agent for the remission proposed.

Enclosure No. 1.

From R. W. F. WILLIAMS, Esq., Acting Asst. to Commr. Abkari Inspr., Chingleput District,

To R. W. BARLOW, Esq., Collector of the Chingleput District, dated Madras, 3rd March 1877, No. 153.

As requested in your letter, No. 39, of the 19th January last, I have the honor to submit a list* showing the names of shops, their present dowles, and the several reductions proposed for the second half of Fasli 1286, and to request that the reductions proposed may be permitted to have effect from the 1st January last.

2. As mentioned in paragraph 3 of my letter, No. 767, of the 23rd December last, I have made reductions amounting to Rupees 1,06,510, for the first half of the present fasli.

3. This list was not submitted earlier as to forward with any thing approaching to completeness, every taluq had to be visited and the state of the various parts ascertained, and this difference in the status of the different taluqs will account for all the reductions not bearing the same proportion to their respective bons. Of course in some taluqs the April showers by improving the state of the crops may admit of more revenue being collected than bons anticipated, and I have much pleasure in hoping that this concession will in no wise damage the interests of Government, as any favorable change will be taken advantage of with promptitude. I request permission not to alter the terms of the conditions in which the lessees agreed to pay as a fixed bons, for if such was done, and new conditions with altered bons granted, it would not be possible on any change in the seasons to increase the amount of the bons fixed here.

4. The following comparative statement will tend to prove that our appeal for permission to reduce dowles at an early date was not without need, and matters are likely to be still worse, as some of the lessees, who have been able to sell their own ganja in this taluq, are now being obliged to give up their shops and take to the Government Ballet-system.

Taluq Arcot.

	Date.	Collections.			Balance.		
		Rs.	A.	P.	Rs.	A.	P.
This fasli	12,057	14	3	3,604	0	2	19,822 0 11
Last fasli	13,730	12	7	16,005	15	11	5,005 15 4

The balances here shown include balance of January, as well as what accumulated from July to December.

Another fact I may here bring to your attention is that many shops, which are usually let from January to June, have not been taken up owing to the early growth and in many cases total failure of the palmyra shoots, palmyra toddy during this portion of the year yielding a considerable revenue.

I also beg to bring to your attention the considerable falling off in the bons of arrack. The comparison shown under will speak for itself:—

	Rs.	A.	P.
From July 1875 to January 1876	1,02,550	12	8
" " 1876 " 1877	63,724	10	6
Decrease ..	38,835	2	2

Very few arrack shops are on dowle, so that it would hardly be to any purpose to send in a list of reductions on their account, but I beg to request that you will kindly obtain a ruling from the Board of Revenue by which we may be held liable only for the excise duty on liquor actually drawn by us from the distillery irrespective of a guaranteed amount.

(True Copy.)

(Signed) R. W. BARLOW, Collector.

Enclosure No. 2.—Lists of Shops, &c.

1484 2

When the first two letters read above, the Collector of Chingleput forwards certain statements, showing the working of the abkari for the first half of Fasli 1286, and with the third he forwards, with his support, an application from the renter, praying that, in consideration of the unfavorable nature of the season, he may be allowed—

(i) to reduce the dowles of the toddy shopkeepers from 1st January 1877 by Rupees 160-6-7 per diem, amounting for the second half of the fasli to Rupees 29,034-7-7;

(ii) to pay duty on issues of arrack only from what date the concession is to take effect, being however left undetermined.

2. With regard to the first point, the Board must point out that they have nothing to do with the matter, and the renter may enhance or lower dowles at his pleasure. The request made can only mean that Government should consent to a loss of revenue, or to a reduction in the guarantee of Rupees 29,034. The second request is also not clearly understood. The guaranteed revenue is for arrack and toddy combined; and, as the proportions in which these two liquors enter into it are not defined, it is impossible to say how much should be deducted from the guarantee on account of the proposed concession as to arrack.

3. Before considering proposals for any concession whatever, the results of last fasli and of the current fasli to date as far as known should be examined. For last fasli they are as follows:—

Fasli 1285.	Rs.	Rs.
Net duty on arrack		85,605
Toddy collections from	1,50,211	
Deduct charges	11,976	
Do. renter's share (10 per cent.)	13,824	
	25,800	
Toddy payments, net ..		1,24,411
		*2,10,016
Guaranteed Revenue ..		1,76,000
Excess ..		35,016
Renter's profit (including outstanding balance, and reducing interest, &c., wrongly entered)		44,131

The renter thus made a very handsome profit.

The actuals for six months only of Fasli 1286 are available, and those of the last six months must be estimated. The Board take the following figures:—

	By	Six Months ending December 1876 (Actual)		Six Months ending July 1877 (Estimate)	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Net duty on arrack		34,859	..	25,000	59,859
Toddy collections from ..	39,976		73,214		
Deduct charges ..	5,893		5,893		
Do. renter's share (10 per cent).	3,408		6,732		
	9,301		12,625		
Toddy, net ..		30,675	..	60,589	91,264
		65,534	..	85,589	
Total estimated payment to Government.		..	..	..	1,51,123
Guaranteed Revenue ..		..	..	..	1,75,000
Loss ..		..	..	..	23,877

* Of this sum Rupees 88,155 accrued in the first half-year.

4. The Board have estimated for a heavy falling off in the last six months of the fasli but nevertheless the estimate shows that the renter will pay, without any concession, within 25,000 Rupees of his guarantee. The sales of arrack will probably amount to 25,000 gallons,* the renter's profit in 1285 was at the rate of 12 Annas a gallon, and at the same rate on the sales of Fasli 1286, and including his percentage on the toddy, he could pay his guarantee in full, and nevertheless make a profit of Rupees 5,000.

	Rs.	Rs.
25,000 gallons at 12 As. one		
10 per cent. on toddy	18,750	
	31,140	
Payment to make up guarantee	25,000	
	25,000	
	6,650	

5. In these circumstances, the Board do not see reason to recommend any concession to the renter. Seeing that in Fasli 1285 he made large profits, and in the previous rents still larger, he may fairly be called on, in pursuance of his contract, to forego profit and even to bear loss in the current fasli.

(True Copies and Extract.)

(Signed) H. E. STOKES,
Secretary.

To the Collector of the Chingleput District.

*The sales were 25,898 in Fasli 1285.

Encl. A. G rabert.

Received 24 Aug 77

BOARD OF REVENUE,
MADRAS.

Proceedings, 9th April 1877, No. 1,089.

Read

APRIL
No. 1089.

Abstract of Proceedings of Board of Revenue.—Permits Collector of Chingleput to grant remission of Rupees 5,000 out of the Guaranteed Rent of Rupees 55,000 payable by renter of Cadapet Estate for Fasli 1286, subject to confirmation by Government.

1877.

No. 3,275.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 12th July 1877.

Read the following letter from R. W. BARLOW, Esq., Collector of the Chingleput District, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated Saidapet, 21st June 1877, No. 468.—

IN continuation of my letter of the 21st March last, No. 156, I have the honor to forward, for the favorable consideration of the Board, the annexed copy of a letter, dated the 16th instant, No. 341, from the Agent of the Cadapet renter.

2. Referring to paragraph 6 and the following paragraphs, I would observe that there can be no question that the renter is responsible for the minimum revenue guaranteed, while as regards paragraph 10, I must state that, though opposed in the first instance to the excise system and the contract being given to Mr. Pritchard, the way in which he has managed his business has been very satisfactory.

ENCLOSURE No. 1.

From Mr. T. W. T. WHEELER, Attorney to the Abkári Izaradar, Chingleput District, to R. W. BARLOW, Esq., Collector of the Chingleput District, dated Madras, 16th June 1877, No. 341.

I HAVE the honor to acknowledge receipt of your No. 268, dated 28th ultimo, and of your endorsement, No. 206, dated 23rd April 1877, on Proceedings of the Board of Revenue, dated 9th April 1877.

2. In these Proceedings the Board review our two letters, praying for a remission of portion of the Abkári revenue guaranteed by us for Fasli 1286, and arrive at the conclusion that no such remission can be granted. Notwithstanding, I presume again to trouble you, and to request that you will kindly ask the Board to reconsider their decision.

3. The process by which the Board have arrived at their decision is, by estimating the expected revenue and ascertaining the expected gain or loss. By the Board's showing, there will be a loss of Rupees 23,000, which they consider should be made good by the Izaradar out of his profits, after which they conclude he will still clear Rupees 5,000. I venture to state that the Board's estimate is a far too favorable one, and presume to offer the following estimate, which, I trust, you will find nearer the mark:—

Actuals from July 1876 to April 1877.	Rs.	Rs.
Net duty on Arrack		43,018
Gross Toddy Collections	69,534	
Deduct Charges	9,975	
Renter's 10 per cent. ...	5,008	
	15,983	
		53,551
		96,569

Estimate for May and June 1877.	Rs.	Rs.
Estimated Arrack issues in May and June	1,900	4,275
Gross Toddy Collections	24,000	
Deduct Charges	2,444	
Renter's 10 per cent. ...	2,400	
	4,844	
		19,156
		1,20,000
Guaranteed Revenue.		1,75,000
		55,000

4. You will, of course, understand that the Izaradar's income will be proportionately less, and will certainly not exceed Rupees 24,000. His profits last fasli, after deducting interest and balance outstanding, which must be deducted when profits are being considered in the light they are now being viewed, was Rupees 35,300. Taking this as income this fasli at Rupees 24,000, he will have cleared for the two years Rupees 59,300. If the Board's decision not to grant him a concession is adhered to, he will have to refund, at the end of the current fasli, almost every rupee of this sum, or, in other words, he would have carried on the arduous duties of the Izaradarship without anything worth the mentioning, by way of compensation.

5. The Board remark in their Proceedings that the Izaradar made a very handsome profit last fasli. As I have shown his true income for that period was Rupees 35,300. I am sure you will really believe that there are many incidental sources of outlay and many petty losses, incidental to the Izaradarship, which do not appear in the accounts and have to be met from his profits; and that after making due allowance for this, his income last year fell to about Rupees 2,500 a month. This, I opine, is by no means a large salary for a post such as his, combining, as it does, the duties of a Government administrative officer and a commercial speculator, and which appointment, unlike a real Government post, terminates after a few years, and necessitates the making of a provision for the future; and then, again, he has furnished a heavy security, which itself laid out in a mercantile speculation would yield him good profits. Under these circumstances, I am sure you will agree with me that his income is by no means extravagant, if indeed it is, even what it should be for the post held.

6. The post of Izaradar as at present constituted is that of a contractor only, in so far as its holder has to sign a contract. It is completely under the orders of the Collector of the district, and every step of the working is open to the inspection of Government; all collections are paid to Government and the only difference is that the Izaradar is paid a fixed commission instead of a fixed salary; all accounts are open to Government and every Pie collected and every drum sold is as faithfully recorded and as punctually reported to Government as the financial transactions of any other Government Department are, or can possibly be reported.

7. Further, the Izaradar does not now, as formerly take, as *bona fide* profit, all over and above the guaranteed amount; all over the sum now goes to Government and the Izaradar gets nothing more than his fixed commission; and I may here bring prominently to notice the fact that last year he paid over Rupees 50,000 above the guaranteed revenue. The principle of the guarantee seems to be that Government by its experience having found that the Abkari revenue in any ordinary year should not fall below Rupees 1,75,000, guard themselves from any serious loss which may arise from the carelessness or mismanagement of the Izaradar, by putting his stipulation into the contract.

8. Considering, then, that Government during a favorable season benefits by the total amount over that sum, it appears to me to be but fair that Government should also bear a loss equal to the amount under that sum in an unfavorable season.

9. Again, it is hard to expect in a bad season when the work becomes more arduous and trying than usual, and when the Izaradar's income becomes lower in proportion as the revenue sinks, when in fact the Izaradar does not receive even the emoluments which the Board have considered he is entitled to (viz. a fixed commission on a sum over Rupees 1,75,000). I repeat it is hard to expect that he should at such a time be called on to make good a large deficit under the guaranteed amount, and yet such a deficit has arisen from no mismanagement of his, but from the dire effects on a poor district of one of the most dreadful famines that has ever ravaged the country.

10. Under these circumstances I beg that you will again kindly lay this case before the Board for their favorable consideration, with a view to a remission being granted as in the case which I presume to hope we have merited by our faithful and judicious management of the Abkari Department.

(True Copy.)

(Signed) H. W. BARLOW,
Collector.

This refers back to the letter dated 5th March 1887 from the Collector of Chingleput, No. 1, in which he sets down as his loss the whole difference between the sum of the actual payments to Government for ten months *plus* the estimated payments for two months, and the guarantee viz., Rupees 99,000; but from this sum must be deducted 10 per cent on toddy collections. The duty on the issues of arrack for the year are set down at Rupees 47,879; at Rupees 2-4-0 a gallon this represents 21,019 gallons against the Board's estimate of 27,000 gallons; calculating the profit at 12 annas a gallon the amount is Rupees 15,764, and the 10 per cent. on toddy collections at Rupees 5,415, total Rupees 21,181. The Board observe that Rupees 13,156 are set down as the charges to be set against gross toddy collections, but the correct figure the set-off to be set against gross toddy collections, but the correct figure the set-off to be set against gross receipts which are stated at Rupees 99,000. The correction of this error will raise the payments to Government in Fasli 1296 by Rupees 5,000, and diminish the deficit on the guarantee by a like amount. Further, the renter makes no mention of the outstanding balances under Toddy which will eventually be realized, and his estimate of the amount is a too unfavorable light.

2. Before any claim to remission can be taken into consideration the actual results of the year must be awaited, and [illegible] made as to the outstanding balances under Toddy which will eventually be recoverable. If the renter desires to set such recoverable balances against any remission for Fasli 1296, leaving Fasli 1297 to take its chance, he must [illegible] for the final closing of the guarantee account for Fasli 1296 [illegible] months to enable him to get the balances in. The renter should be informed accordingly.

(True Copies and Extract.)

(Signed) [illegible]
Acting Secretary.

To the Collector of Chingleput.

Exd. W. H. French.

No. 4,646.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th October 1877.

Read the following letter from R. W. BARLOW, Esq., Collector of the Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 22nd September 1877, No. 714 :—

REFERRING to Board's Proceedings, dated 21st September 1875, No. 2,639, I have the honor to submit herewith Statement No. 1 showing the realization of guaranteed abkári revenue in this district for the fourth quarter ending 30th June last, from which it will be seen that the total falling off in the guaranteed revenue during Fasli 1286 amounts to Rupees 61,153-13-8, of which the renter's agent states that Rupees 39,615 are still outstanding.

2. In their Proceedings, No. 3,275, dated 12th July, the Board desired to know whether the renter was willing to set the recoverable balances for toddy due for Fasli 1286 against the guarantee, and the latter has signified his consent and furnished an account showing that such recoverable balances are estimated at Rupees 9,000, or than a fourth of the outstanding debts, which seems rather low, but the Board can less take this circumstance into consideration when fixing the remission apperently contemplated at paragraph 2.

ENCLOSURE No. 1.—Statement.

THE Board await the expiry of the time fixed in their Proceedings, dated 12th July 1877, No. 3,275. Report of the final results should be made early in January next. In reporting the Collector will furnish details of the toddy charges claimed as set off by the renter.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Secretary.

To the Collector of Chingleputt.

Exd. J. Tulloch.

GOVT. OF MADRAS,
1877.

PROCEEDINGS 12TH JULY 1877, No. 3,275.

Exd.

JULY.
No. 3,275.

Abkári of Chingleput District.—Passing orders on letter from Collector forwarding copy of one from the Renter requesting a reconsideration of the Board's orders regarding remission of a portion of the Abkári revenue guaranteed by him for Fasli 1286.

RECEIVED
OCTOBER
No. 4076.
Fin.
Revenue Dept. October 1877, No. 4076.
1877.
GOVT. OF MADRAS,
MADRAS.

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

With reference to your docket, No. 548, of 12th October 1877, forwarding Proceedings of the Board of Revenue, No. 3,275, of 12th July 1877, I have the honor to state that the deficiency of revenue in the Chingleput District for Fasli 1286, compared with the previous year, amounts to Rupees 86,225-12-3, or Rupees 51,485-4-2 to complete minimum revenue for 1,376 as shown below, and beg you will be good enough to recommend that the Board of Revenue be pleased to remit the same as it arose from a famine of unprecedented severity when large remissions were sanctioned under every head of revenue, and the people themselves supported by Government :—

—	Fasli 1285.			Fasli 1286.			Difference.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Arrack	85,60	2	7	47,083	10	3	38,521	8	4
Toddy	1,24,13	5	6	76,431	1	7	47,704	3	11
Total ...	2,09,74	8	1	1,23,514	11	10	86,225	12	3

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

2. During the first four years of my contract I paid the sum of Rupees 2,12,271 in excess of guaranteed revenue, being a much larger amount than was paid by any other contractor, and if the Board of Revenue will be pleased to grant the remission I ask the total Abkári revenue of the district during the famine year will be only Rupees 1,486 less than the minimum revenue of my previous contract, and I will then have paid Rupees 1,60,786 in excess of guaranteed revenue.

3. Although the Chingleput District is the smallest the revenue was raised higher than that of North and South Arcot from the commencement of my present contract as will be seen below :—

—	Previous Revenue. Fasli 1282-83-84.	Increase.	Present Revenue. Fasli 1285-86-87.
	Rs.	Rs.	Rs.
North Arcot	2,40,000	30,000	2,70,000
South Arcot	1,75,000	25,000	2,00,000
Chingleput	1,25,000	50,000	4,75,000

4. This heavy increase on Chingleput was, I fear, the result of my having sent in a detailed account of every pie received and expended. I showed a large increase to the average revenue for the ten years previous to the introduction of the excise

as well as a handsome profit for myself, whilst the other contractors only sent in a rough statement of expenses, and consequently their profits were not known.

7. And here observe that, though my profits have been large, I was obliged to give up an income worth from Rupees 26,000 to Rupees 28,000 a year in order to devote all my time to the successful working of my contract. I have also met with heavy losses in selling at a very great sacrifice superior distilling and other appurtenances on the Government distillery being taken from me in 1875. In renting the Ponnari Taluq on the western coast, and opening a distillery there for the manufacture of Home-made Colombo arrack at great expense, and which, though approved of by the Chemical Examiner, *vide* his report to the Board of Revenue, dated 3rd December 1873, and preferred to the imported liquor by the public, I was obliged to withdraw from the market owing to my being deprived of supervision over the bazaars, and have since been obliged to sell it at the same rate as puttai, thereby losing more than 8 Annas on each gallon.

5. Mr. Dalyell, in his Abkári Report to the Supreme Government in April 1874, states: "One of the considerations which induced the Government to confer Abkári upon Mr. Pritchard was the desire to obtain an insight into the detailed working of an Abkári farm, and upon this ground, instead of requiring him to sub-rent the toddy farms as in other districts where the experimental excise system was adopted, he was permitted to retain the direct management of the toddy revenue in his own hands."

6. While the other contractors sub-let the toddy and obtained 25 per cent. on the collections I undertook the management of 455 bazaars on the same terms, and knowing how desirous the Board of Revenue were that the sale of toddy should not be suppressed—*vide* their Proceedings, No. 958, of 7th January 1873—I increased this revenue from Rupees 1,00,000 to Rupees 1,50,000.

7. On the renewal of my contract in 1875 for three years my profits on toddy were reduced from 25 to 10 per cent. so that at the end of this period they will amount to about Rupees 30,000; whereas I am called upon to pay an increased revenue of Rupees 1,50,000 or Rupees 60,000 more than North Arcot, and Rupees 75,000 more than South Arcot so that, although I have had the toddy, I am not as well off as those contractors who had nothing whatever to do with this commodity and consequently experienced none of the difficulties I have had to contend with during the famine in making collections to the extent of Rupees 76,431 from 400 impoverished bazaarmen, who in their best days lived from hand to mouth; and notwithstanding the utmost vigilance being exercised no less than 117 men were prosecuted for drawing toddy without licenses.

8. I need not remind the Board that I have studied Abkári matters for several years, and after maturing my plans projected a scheme in 1869 which has been the means of increasing that revenue in the town of Madras and in all the districts managed on the excise system by many lakhs of rupees, with every prospect of still greater increase year by year.

Enclosure No. 1.—Statement.

No. 87.

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

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

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

COMMENTS.

20th February 1878. (Signed) R. W. BARLOW,
Collector.

THE foregoing papers relate to the application of the arkari renter of Chingleput for some relaxation of the demand for Fasli 1286 on the ground of the very unfavorable nature of the season. In his petition of the 7th February, forwarded with the second letter read above, the renter requests that the sum by which the payments for Fasli 1286 fell short of the revenue guaranteed may be foregone; the sum is given as Rupees 51,485-4-2, and is thus arrived at according to the statements furnished by the renter:—

	Rs.	A.	P.
1. Excise duty on arrack	47,083	10	3
2. Ninety per cent. of toddy collections within the fasli ...	65,701	9	2
3. Amount of recoverable balances realized within six months' time allowed in Board's Proceedings, dated 12th July	4,675	9	6
4. Collections on account of previous faslis	2,055	14	11
5. Amount which the renter promises to pay from recoveries on account of toddy arrears before the end of April 1878	5,000	0	0
	1,25,514	11	10
Sum guaranteed for the Fasli	1,75,000	0	0
Total ...	51,485	4	2

2. The deficit is given by the Collector as Rupees 59,541-8-1, Items 4 and 5 being excluded, the former because the renter is not entitled to set off collections on account of arrears of previous faslis against the guarantee for Fasli 1286 and the latter because the payment has not yet been made. The Board further observe that the sums claimed by the renter on account of expenses of management of the toddy farm are considerably in excess of the 10 per cent. of gross receipts to which he is limited by his contract; this makes a difference of about Rupees 2,000. It must be borne in mind, however, that the expenses of management do not decrease with the collections, and that a fixed percentage of the collections is, therefore, disadvantageous in a bad year. Explanation is, however, required with reference to the entry of "wages and building rent" in the statement of charges furnished by the renter, which the Board do not understand, and the Collector should ascertain what are the total establishment maintained by the renter for arrack and toddy; whether the two branches are completely separate; or, if a single staff is maintained to work both, on what principle the cost is debited to the two farms. If the charges should appear, on further information being furnished, to be fair, the debit in excess of the percentage allowed may stand.

3. As regards the credit of Rupees 5,056 on account of collections of arrears of previous faslis, it is clear that this cannot be claimed as a right; but in the peculiar circumstances of the season the Board will allow the sum to stand to the renter's credit as against the deficit of Fasli 1286. The deficit is, therefore, Rupees 56,485-4-2, but any sum which the renter may pay before the end of April on account of toddy arrear collections for Fasli 1286 may be set against the deficit.

4. The profits of Fasli 1280 have been returned as Rupees 28,807 in the annual statement No. 4 submitted by the renter, and as the whole balance due by the shopkeepers has been debited, whereas a portion of it may prove to be recoverable, this sum is probably below the mark; in the previous fasli the profits cannot have fallen short of half a lakh, whilst returns realized during the previous lease were very

considerable: from these profits the renter might not unfairly be called upon to make good his guarantee, but there is no doubt that the exceptional circumstances of the year and of the Chingleput District were such as could not have been foreseen when the guarantee was given, and as relief has been afforded elsewhere, the Board will not refuse it in Mr. Pritchard's case, although they do not admit the force of the arguments adduced in support of the claim to indulgence. Great stress is laid upon the fact that a great increase of revenue was demanded from the renter of Chingleput than from the renters of North and South Arcot from the commencement of the present leases, but this is quite irrelevant; the guarantees were fixed with reference to the value of the several farms as estimated from the results of the previous lease, and the fact that in Fasli 1285 the guarantee required from Mr. Pritchard was considerably exceeded shows that the settlement was fair as regards himself and with the terms offered to other renters he has no concern. The other matters alluded to are also apart from the present question. On the ground of the exceptional circumstances of Fasli 1286 the Board resolve to allow a remission of Rupees 20,000 on condition that the remainder of the outstanding balance is paid up within the 30th April. The Collector will see that this condition is complied with.

5. From the statement showing realization of guaranteed arkari revenue for the first quarter of Fasli 1287 it appears that the renter left a balance of Rupees 21,781; the statement for the second quarter has not yet been furnished; its submission should be expedited. The renter should be informed that current kists must be paid up as they fall due.

(True Copies and Extract.)

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

To the Collector of the Chingleput District.

Exd. J. Tulloch and A. Grubert.

14884/10

No. 802.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd March 1878.

Read the following letter from R. W. BARLOW, Esq., Collector of the Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Sydapet, 11th March 1878, No. 137 :—

ADVERTING to Board's Proceedings, dated 21st September 1875, No. 2,639, I have the honor to forward herewith Statement No. 1, showing the realization of guaranteed Abkári revenue for the 2-nd quarter ending 31st December last.

2. From the above it appears there is a considerable falling off in the guaranteed revenue during the past two quarters of Fasli 1287 as shown in the margin. The renter attributes this decrease to the disastrous effects of the season, and promises to clear off the balance within the end of the current fasli, provided some consideration is shown as regards last year's arrears; but I have directed him, as per Board's Proceedings, dated 13th October 1877, No. 4,730, to make good current kists, and should he fail to do so, in course of a fortnight, I shall take steps to realize the same at once, in pursuance of his contract.

	RS.	A.	P.
1st Quarter	23,487	11	6
2nd Do.	11,178	2	2
Total ...	34,665	13	8

3. In my No. 87, dated 26th ultimo, to the Board of Revenue, I have already reported that the final results of last fasli show a deficit of Rupees 59,541-3-1 in the guaranteed minimum, and I await their orders on the subject.

4. I also forward the half-yearly Statements Nos. 2 and 3 referred to in the Board's Proceedings under reply.

5. The renter's Statement No. 5, showing daily receipts and sales of liquor and the sums realized in each shop, has been recently received in my office, and Statements Nos. 6 and 7, which have to be compiled from No. 5, are under preparation, and will be forwarded to the Board as soon as possible.

Vide 24 Sept 78

Board of Revenue,
1878.
MADRAS.

PROCEEDINGS, DATED MARCH 1878, No. 707.

Read

Received

MARCH.

No. 707.

ENCLOSURE No. 1.

Quarterly Excise.

STATEMENT No. 1 showing realization of Guaranteed Abkari Revenue for the 2nd Quarter ending 31st December 1877 (Fasli 1287) Chingleput District.

Spirits excised.	Quantity issued from Distilleries.				Duty.		Remarks.
	October.	November.	December.	Total.	Rate per Gallon.	Amount.	
	GALS. DRS.	GALS. DRS.	GALS. DRS.	GALS. DRS.	RS. A. P.	RS. A. P.	
At proof Arrack 30° under proof	2,417 6	3,678 27	2,847 13	8,942 13	2 4 6	20,121 8 3	
Deduct 5 per cent. wastage	...	...	...	447 6½	2 4 6	1,006 1 1	
Net duty payable to Government	...	...	...	8,495 6½	2 4 6	19,115 7 2	
Gross Toddy collections for Fasli 1287						17,287 6 6	
Deduct expenses claimed by the Renter						2,736 13 10	
Net collections						14,951 9 2	
Renter's profit at 10 per cent.						1,495 2 5	
Amount payable to Government at 90 per cent.						13,456 6 9	
Grand total payable to Government						32,571 13 10	
Amount guaranteed for the quarter						45,750 0 0	
Amount paid into the Treasury up to December 1877 ... ... on the 29th January 1878					RS. A. P. 23,305 5 2 9,286 8 8	32,571 13 10	
Balance on the quarter						13,178 2 2	
Do. on the 1st quarter						30,457 11 6	
					Total ...	24,635 13 8	
Balance of Fasli 1286 up to December 1877						59,541 3 1	
Toddy collections in Fasli 1287 on account of previous Faslis (Fasli 1287)					RS. A. P. 61 5 1		
Deduct expenses claimed by the Renter					6 1 1 8 4 2		
Net collections					55 0 11		
Renter's profit at 10 per cent.					5 4 11		
Net amount at 90 per cent. payable to Government					47 12 0		This amount was paid into the Treasury.

(Signed) R. W. BARLOW,
Collector.

ENCLOSURE No. 2.

STATEMENT No. 2 showing the Stock Account of Spirits for the District of Chingleput for the half year ending 31st December 1877 for Fasli 1287, 30° Under Proof.

	Balance on the 1st of each Month in Distillery and Depôts.	Manufactured.	Total.	Issued to Shopkeepers.	Wastage.	Balance.
July 1877	GALS. DRS. 2,871 37	GALS. DRS. 473 16	GALS. DRS. 3,345 53	GALS. DRS. 1,814 49½	GALS. DRS. 89 17½	GALS. DRS. 3,345 41
August	3,345 41	1,423 16	4,814 9	1,514 41	131 46½	2,567 16½
September	2,967 16½	2,152 16	6,120 34½	1,612 5	139 16½	3,369 13
October	3,369 13	2,515 ...	5,884 13	2,672 37½	176 22½	3,134 42½
November	3,134 42½	4,375 40	7,510 34½	3,061 4	142 26½	4,307 2½
December	4,307 2½	4,796 32	9,103 34½	2,353 20½	242 35½	6,507 37

SYDAPET,
11th March 1878.

(Signed) R. W. BARLOW,
Collector.

ENCLOSURE No. 3.

Excise Districts.

STATEMENT No. 3 showing Receipts and Issues of Liquor in Depôts for the half year ending 31st December 1877 for Fasli 1287.

	Names of Depôts.	Balance of Stock.		Received from Distillery.		Total.		Issued to Shops.		Wastage.		Balance.	
		Strength, 30° Under Proof.		Strength, 30° Under Proof.		Strength, 30° Under Proof.		Strength, 30° Under Proof.		Strength, 30° Under Proof.		Strength, 30° Under Proof.	
		No. 1.		No. 2.		No. 3.		No. 4.		No. 5.		No. 6.	
Conjeveram.	Conjeveram	GALLS. 125	DRS. 6	GALLS. 1,275	DRS. 28	GALLS. 1,400	DRS. 34	GALLS. 1,212	DRS. 45	GALLS. 43	DRS. 6	GALLS. 144	DRS. 31
	Pillay Chatrum ...	66	11	157	26	223	37	162	30	15	44	45	11
	Streeperumbathoor.	23	15	580	18	603	33	465	12	18	8	120	13
	Bauchetty Chutrum	48	...	106	7	154	7	102	36	10	3	41	16
	Wallajabad	16	32	488	26	505	10	393	7	19	5	92	46
	Padoobelly	50	15	22	19	72	34	46	30	...	...	26	4
	Total ...	329	31	2,630	28	2,960	11	2,383	16	106	18	470	25
Trivellore.	Trivellore	101	38	1,750	...	1,851	38	1,375	...	30	44	445	42
	Cunneepare	142	5	1,260	39	1,402	44	1,149	12	32	42	220	33
	Yellappa Naick Pettah	17	43	86	12	104	7	76	...	1	43	26	12
	Porambakum ...	43	35	103	32	147	19	91	36	15	21	42	10
	Ootheoottay	67	39	123	33	191	24	106	24	15	47	69	1
	Nagalapurum	25	39	210	29	236	10	187	23	15	12	33	23
	Ramenjany	5	21	35	42	41	15	37	...	...	35	3	38
	Total ...	404	18	3,570	43	3,975	13	3,022	47	112	4	841	10
Sydapet.	Poonamallee	96	21	1,739	36	1,836	9	1,642	42	29	20	163	43
	Cannapaltem	96	28	377	39	474	19	376	33	25	6	72	28
	Irrumbiliyoor ...	55	47	208	25	264	24	172	23	18	27	73	22
	Total ...	249	...	2,326	4	2,575	4	2,192	3	73	5	309	45
Ponnari.	Pulicat	75	0	1,377	1	1,452	10	1,198	33½	33	8	220	16½
	Methavegal	46	41	156	16	203	9	97	41	15	25	89	39
	Chunnambuccoium.	103	5¾	421	3	524	8¾	371	9	19	22	133	25¾
	Coommungalum ...	185	41	155	34	339	27	217	30	18	31½	103	13½
	Total ...	409	¾	2,110	6	2,519	6¾	1,885	17¼	86	38¼	546	46¾
Chinglepat.	Chinglepat	295	33¾	1,573	42	1,869	27½	1,420	7	37	2	412	18½
	Goodoovanchari ...	34	28	212	12	247	40	208	42	17	1	21	45
	Thercoppoor ...	50	13	363	23	416	36	365	23½	16	25½	34	35
	Sadras	68	46½	160	19	229	17½	168	39½	21	4½	49	21½
	Total ...	449	25	2,314	...	2,763	25	2,153	16	91	33	518	24
Madrastakum.	Caracongooly	252	15½	527	9	779	24½	351	32	37	9½	350	31
	Sayoor	56	5	209	32	265	37	127	19½	13	18	124	47½
	Pattesputhoor Chavady	...	...	213	14	213	14	126	44	...	...	86	18
	Acharavakum. ...	34	27¾	161	34	196	34¾	132	6	18	25	45	20¾
	Oothranmaroor ...	28	10	261	41	290	3	212	47½	20	14½	55	67
	Total ...	371	10½	1,373	24	1,744	34½	992	4½	89	19½	663	10½
	Grand Total ...	2,212	87	14,325	9	16,537	46	12,629	7¼	558	21¾	3,350	17

(Signed) R. W. BARLOW,
Collector.

IN the above statement for the 2nd quarter of Fasli 1287 the balances on account of Fasli 1286 and of the 1st quarter of Fasli 1287 are given as in the margin. These figures do not tally with the balances shown in the statement for the 1st quarter, and no explanation is given of the difference. In the present statement the balance given for Fasli 1286 tallies

	As per 1st quarter.			As per 2nd quarter.		
	RS.	A.	P.	RS.	A.	P.
Balance on account of Fasli 1286.	61,153	13	8	59,541	3	1
Balance on account of 1st quarter 1287.	21,718	9	10	23,487	11	6

with that given in the revised statement forwarded with the Collector's letter, dated 26th February 1878, No. 87, and has apparently been arrived at as shown below :—

	Rs.	A.	P.
Balance on account of Fasli 1286 as per 1st quarterly statements...	61,158	13	8
Deduct Collections in Fasli 1287, on account of Fasli 1286 and previous faslis within the six months' time allowed in Board's Proceedings, dated 12th July 1877	1,617	10	7
Balance ...	59,541	3	1

The difference in the balance on the 1st quarter as per the two quarterly statements in question is not understood :—

	Rs.	A.	P.
Balance on account of 1st quarter as per statement for that quarter...	21,780	9	10
Do. as per 2nd quarterly statement	23,487	11	6
Difference ...	1,707	1	8
Deducting from this the collection in the 1st quarter on account of previous faslis credited to Fasli 1286 ...	1,617	10	7
A balance of Rupees...	89	7	1 remains.

The Collector will explain these discrepancies, and will submit early next month along with the 3rd quarterly return, a statement showing clearly the balances due up to the end of the 2nd quarter of Fasli 1287 on account of previous Faslis 1282, 1284, 1285 and 1286, and the payments made on account of those balances in the 3rd quarter, as also the balances outstanding on account of the current fasli up to date.

2. The Collector will see that the instructions contained in Board's Proceedings, dated 15th instant, No. 707, in regard to realization of the large outstanding arrears, are attended to.

(True Copies and Extract.)

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

To the Collector of Chingleput.

Lxd. W. H. French.

12

1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 23RD MARCH 1878, No. 802.

Encl.

Received

MARCH.

No. 802.

Guaranteed Abkari Revenue — of Chingleput District.— Requesting Collector to explain certain discrepancies in the statement showing realization of — for the 2nd quarter of Fasli 1287, and to forward a statement showing the balances due up to the end of the 2nd quarter of Fasli 1287 on account of previous fasli, and the payments made on account of those balances in the 3rd quarter, as also the balances outstanding on account of current fasli up to date.

should be recommended. There was also a considerable balance on account of Sarah 1289 due at the end of the first quarter, the statement for the second quarter had not yet reached the Board, it should be sent in without further loss of time and the cause of the delay explained. The Board see no reason to forgo payment on the arrears of Sarah 1289 they should be liquidated at once and immediately application for instalments strictly enforced. The Collector will communicate this decision to Mr Pritchard at once and ensure that the terms now granted are enforced.

(A true Extract)

Sgnd C.C. Galton

Esq: Secretary

To The Collector of Galway

1489
14

Ellis

No. 1,178.

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

Read the following papers :—

From Mr. T. PRITCHARD, Abkári Izzaradar, Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Coonoor, 21st April 1878, No. 192.

I HAVE the honor to enclose copy of my letter, No. 173, of the 4th instant, to the Officiating Collector of Chingleput, who in his letter, No. 253, of 15th April, declined to forward it to the Board of Revenue on the ground that they have passed final orders as regards the remissions and concessions to be made to me. I trust I may be pardoned for forwarding it direct, and beg you will be pleased to lay it before the Board for their favorable consideration.

ENCLOSURE No. 1.

From Mr. T. PRITCHARD, Abkári Izzaradar, Chingleput District, to F. F. PRICE, Esq., Officiating Collector of the Chingleput District, dated Coonoor, 4th April 1878, No. 173.

I HAVE the honor to acknowledge the receipt of your letter, No. 197, of the 25th ultimo, forwarding Proceedings of the Board of Revenue of the 15th of the same month, and beg you will be so good as to submit this my humble appeal to them with your favorable recommendation.

2. The amount due by me to complete the guaranteed revenue for 1876 will be Rupees 51,485, as I will pay by the 30th instant Rupees 5,000 as promised in my letter to Mr. Barlow, No. 66, of 7th February last. After I recover this sum, there will still be a balance due by toddy bazarmen, which I am striving to collect and will make over 90 per cent. to Government.

3. In my letter, No. 170, of 3rd instant to your address, I have explained how the expenses are divided for superintendence and management of toddy and arrack, and that it was owing to the famine in 1876 that the ten per cent. allowed for toddy was exceeded by Rupees 2,600.

4. I am extremely thankful to the Board of Revenue for the remission they have been pleased to grant me of Rupees 20,000, and it is with reluctance I beg their reconsideration of my case, but the sum I am called upon to pay is so great that I am compelled to do so, and I would ask their forbearance while I bring before them a few facts connected with the working of my contract during the last six years in hopes that the request contained in my letter of 7th February last may be complied with.

1*stly*.—That I have been the means of raising the abkári revenue since 1869 by several lakhs of rupees.

2*ndly*.—That I took an active part in the introduction of the excise system and was consequently entrusted with the management of toddy and arrack in the Chingleput District "in order that Government might obtain an insight into the detailed working of an abkári farm," and as they were desirous that the sale of toddy should not be suppressed as was the case throughout the Presidency, contractors finding it more to their interests to force the sale of arrack. The following has been the result of my endeavours to increase the sale of toddy and to promote the interests of Government as well as the people. In 1282, the first year of my contract, the sum paid to Government on account of arrack was Rupees 1,00,000, and for toddy Rupees 80,000. In 1285 for arrack it was Rupees 85,000, and for toddy Rupees 1,24,000, which enabled me to pay Government during the first four years of my contract the large sum of Rupees 2,12,000 in excess of the guaranteed revenue, a result entirely due to the strictly honest manner in which I studied the interests of Government (*vide* memorandum, No. 2, of Proceedings of the Board of Revenue of 3rd September 1874 on recommending the renewal of contracts): "The term should be three years in the case of Ganjam, Vizagapatam, North Arcot, and South Arcot, but the Board think it should be made six years in the case of Chingleput, because the Distiller has been the most successful of all, has supplied most information, and has dealt honorably with Government in the matter of toddy, though the agreement was so framed as to leave him an opening to make money at the expense of Government if he had chosen to do so," and that such has been the case even in minor matters I may refer to the fact that, although I was allowed ten per cent. to conduct the toddy business, it was managed under eight, and thus caused a saving to Government of Rupees 12,000 for the years of 1872, 1873, 1874, and 1875.

3rdly.—The Board are of opinion that in 1875 my profits could not have fallen short of a lakh of rupees, and that during the previous lease they were very considerable. With all due deference I beg to state that my profits for 1875 were Rupees 35,399 and in 1876 Rs. 28,807, amounting in these two years to little more than the income I was obliged to give up when I entered upon my abkári contract, during the first three years of which they averaged Rupees 71,000; and losses during this period on the western coast in manufacturing a home-made spirit to compete with Colombo arrack, which, although pronounced superior to the imported liquor by the drinking public as well as the Chemical Examiner, I was obliged to sell at half the amount it cost me, together with loss of former income and sacrifice of stills, &c., in the Government Distillery in 1875, must have been more than a lakh of rupees, so that I am not the wealthy man I am supposed to be, or I would not hesitate even to [illegible] a deficiency of revenue not brought about by any fault of mine, but by a most unforeseen calamity.

5. Under all these circumstances I earnestly and respectfully beg that the Board of Revenue will be pleased to allow me to pay excise duty on the actual number of gallons of spirit issued from the distillery in 1876, and that the balance on account of toddy, viz., Rupees 12,963, may also be remitted. It is not a large sum considering the nature of the season and the impoverished condition of the bazarmen. I have saved Government nearly this amount by working the business under eight instead of ten per cent., and the full remission I ask will amount to one-fourth only of the sum I have been able to pay them in excess of guaranteed revenue.

From Mr. T. PRITCHARD, Abkári Izzaradar, Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Coonoor, 21st April 1878, No. 193.

With reference to Proceedings of the Board of Revenue, No. 3,527, dated 3rd April 1878, and forwarded to me by the Collector of Chingleput with his docket, No. 225, of the 6th of the same month, I extremely regret that I am not in a position to conform to the terms therein granted, viz., to pay up the arrears for Fasli 1286 by the 30th instant and for Fasli 1287 at once.

2. I would respectfully propose that, as my deposit for the present contract, amounting to Rupees 44,000, is in the hands of the Collector, my accounts may be allowed to remain unadjusted till the end of the current fasli, when my liability to Government will not be so high as it is at present.

3. Earnestly begging this indulgence may be granted me, I have, &c.

Mr. Pritchard will be informed that the Board have fully considered his case, and that they decline to make any further concessions. The decision conveyed in Board's Proceedings, dated 15th March and 3rd and 17th April 1878, Nos. 707, 3,527 (Miscellaneous), and 1,075, is final.

(True Copies and Extract.)

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

To Mr. T. Pritchard, Abkári Contractor of Chingleput District.
Copy to the Collector of Chingleput.

Exd. J. W. Fischer.

1878.

Board of Revenue,

MADRAS.

Proceedings, 2nd May 1878, No. 1,178.

Received

Encl.

MAY.

No. 1,178.

Abkari — of Chingleput District.—Declining to grant the Abkari Contractor any further concessions regarding payment of arrears of rent due by him for Faslis 1286 and 1287 than those already granted.

Rec'd 5/20/78.

Ans 15 June 1878 L 1154

No. 1,075.

Proceedings of the Board of Revenue, dated 17th April 1878.

Read the following papers :—

From T. PRITCHARD, Esq., Abkári Izaradar, Chingleput, to J. F. PRICE, Esq., Acting Collector of Chingleput, dated Coonoor, 27th March 1878, No. 155.

I have the honor to acknowledge the receipt of Mr. R. W. Barlow's letter, No. 167, dated 11th, but not forwarded to me till 18th March 1878, and beg that before extreme measures are resorted to, in order to recover from me the balance due to complete minimum revenue for the half-year ending 31st December 1877, you will be so good as to forward my letter, No. 60, of the 6th February 1878, to the Board of Revenue; and for the reasons therein given recommend that they may be pleased to allow the balance to stand over till the end of the present fasli as was the case last year.

2. The toddy revenue for the second is generally double the amount it is in the first half-year, and I hope at the end of this one to have but a small balance remaining to complete minimum revenue. The collections for January and February last year were Rupees 12,911; for the same months in this year they are 29,875, and from March they will be still greater.

Enclosure No. 1.

From R. W. BARLOW, Esq., Collector of the Chingleput District, to T. PRITCHARD, Esq., Abkári Renter, Chingleput District, dated Sydapet, 11th March 1878, No. 167.

Referring to your letter, No. 60, of the 6th ultimo, I have the honor to observe that there is a very large balance as detailed in the margin outstanding against the first two quarters of the current fasli, and to request that you will pay up the same and report the result to me at once in view to my communicating it to the Board of Revenue, who have ordered me in their Proceedings, dated 13th October 1877, No. 4,738, that the current kists should be carefully watched without letting them fall into arrears. Should you unfortunately fail to do so in course of a fortnight, I regret to say that I must enforce the terms of your contract for the realization of the same.

	Rs.	A.	P.
1st quarter	23,487	11	6
2nd do.	11,178	2	2
Total ...	34,665	13	8

(True Copy.)

(Signed) J. F. PRICE,
Acting Collector.

No. 207.

Submitted, with a copy of Mr. Barlow's letter referred to by Mr. Pritchard, for the orders of the Board of Revenue.

2. Excluding the amount remitted in Board's Proceedings, No. 707, dated 15th March 1878, and interests, the Abkári Renter owes Government arrears to the extent of Rupees 71,151-1-10.

3. I would not advocate granting the indulgence sought, excepting on the production of sufficient security.

Sydapet,
10th April 1878.

(Signed) J. F. PRICE,
Acting Collector.

From J. F. PRICE, Esq., Acting Collector of the Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Sydapet, 13th April 1878, No. 211.

I have the honor to request that, in paragraph 1 of my endorsement, dated 10th instant, No. 207, on Mr. Pritchard's letter, No. 155, the word "the" may be substituted for "Mr. Barlow's."

2. I beg to transmit a copy of Mr. Pritchard's letter alluded to in lieu of Mr. Barlow's already submitted.

ENCLOSURE No. 1.

From T. PRITCHARD, Esq., Abkári Izaradar, Chingleput, to R. W. BARLOW, Esq., Collector of the Chingleput District, dated Madras, 6th February 1878, No. 60.

I HAVE the honor to acknowledge the receipt of your letter, No. 37, of 23rd January 1878, and to state that as the first quarter of the present year was a more disastrous one than the corresponding quarter for the previous year, I am sorry to say I have not been able to collect any of the outstandings.

2. I have forwarded by this day's post Statement No. I for the quarter ending and Nos. II and III for the half-year ending 31st December 1877, and also Form No. 5 as particularized below for the half-year ending 31st December 18[illegible]:—

Sydapet	168	Conjeveram	357
Trivellore	260		
Ponnary	187	Total Forms ...	1,253
Chingleput	130		
Madrantcum	151		

3. The quarterly statement shows a slight increase on that of the corresponding quarter for 1876. I hope by the end of the present fasli to have no balance whatever remaining, and beg you will be good enough to recommend that the Board of Revenue will be pleased to extend the same consideration to me in paying up balances for this year as they did in the last.

(True Copy.)

(Signed) J. F. PRICE,
Acting Collector.

MR. PRITCHARD having been called upon by the Collector to liquidate the balance outstanding against him for the first half of the current fasli, viz., Rupees 34,666, requests that this sum may be allowed to stand over until the end of the fasli. The Renter's case has recently been under the Board's consideration, and a remission of Rupees 20,000 has been granted on condition that the remainder of the balance of Fasli 1286 is paid up by the 30th April; it was at the same time intimated that current kists must be settled as they fall due. The Board expected these conditions to be fulfilled; they, however, authorize the Collector to modify them so far as to permit an arrangement for the liquidation of the arrears and current kists by reasonable instalments within the fasli, if Mr. Pritchard at once furnishes ample security that the arrangement will be carried out. Unless satisfactory security is furnished without delay, the Board can make no further concessions, and the Collector must take action upon the instructions recently issued. Mr. Pritchard must understand that interest will be charged on arrears of Fasli 1286 unless they are liquidated by 30th April, and that interest on the outstanding balance of the current fasli cannot be foregone.

Proceedings, dated 15th March 1878, No. 707.

(True Copies and Extract.)

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

To the Collector of the Chingleput District.

Esd. A. Grubert.

18

1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 17TH APRIL 1878, No. 1,075.

Encl.

Received

APRIL.

No. 1,075.

Abkari — of Chingleput District.—Directing that the renter be permitted to liquidate the arrears and current kists of his rent by reasonable instalments within the fasli if he at once furnishes ample security, and that he be informed that interest will be charged on arrears of Fasli 1286, unless they are liquidated by 30th April 1878, and that interest on outstanding arrears of current fasli cannot be foregone.