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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No. 1510 Press.
~~B.P. No.~~ Mis.

Dated 17-9-1878 ~~197~~.

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Archives I—5,806—24-2-78.

GOVERNMENT OF MADRAS.

1510/1

REVENUE DEPARTMENT.

17th September 1878, No. 1,510.

Read the following paper :—

No. 189. Proceedings of the Board of Revenue, dated 28th August 1878, No. 2,418.

Read the following letter from W. D. HORSLEY, Esq., Collector of Cuddapah, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 7th August 1878, No. 504 :—

In reference to paragraph 1 of the Board's Proceedings, No. 1,753, dated 25th June last, I have the honor to state that I have issued orders to Tahsildars to collect kists punctually from the toddy contractors for the current and ensuing two faslis, and that I will see that these orders are obeyed, and also that the kists are regularly paid by the arrack excise contractors.

2. In reference to paragraph 2, I observe, that under Proceedings, No. 804, dated 23rd March last, I can extend the period of immunity from interest only up to the end of Fasli 1287. Heavy arrears are still due from the late arrack contractors. The remission granted by the Board having been declared for Fasli 1287 and a portion of the arrears having accrued from Fasli 1286, the interest calculated from the date the arrears became due comes to a high figure.

3. I therefore beg that sanction may be accorded for arrears being paid without interest up to the 1st November next. For arrears paid on or after 1st November full interest will be charged.

Submitted for the favorable consideration of Government.

2. The Board think that the period of immunity from interest may be extended to 1st November as there is no doubt that the renters sustained very heavy losses and the prospect of recovering even the arrears without interest is doubtful. The remission was intended to apply to the two unfavorable seasons Faslis 1286 and 1287 ; the amount may be divided equally and apportioned in reduction of the arrears for the two years so as to diminish the charge for interest.

(A true Copy and Extract.)

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

No. 190. Order thereon, 17th September 1878, No. 1,510.

Separate Revenue, No. 21.
Abkari.

Sanctioned as recommended by the Board of Revenue.

2. The Government understand that the concession now sanctioned refers to the lease that expired with the last fasli.

(True Extract.)

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

To the Board of Revenue.

Exd. W. H. French.

Copy of (1878) Papers.

REVENUE.

To

THE BOARD OF REVENUE.

Dated September 17th.

Received 23rd.

Read.

Entd.

G.O., 17th September 1878, No. 1310.

Answered by the Tuddy and Arrack Commissioner of the Godáveri District.—Sanctioning as recommended by the Board of Revenue relative to the payment of the — and the interest payable thereon. Observing that the concession now sanctioned refers to the lease that expired with the last fasli.

SEPTEMBER.

Nos. 180—190.

1310/2

No. 1,753.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th June 1878.

THE Board resolve to call the attention of all Collectors to the necessity for more prompt realization of the Abkári revenue. Under the very exceptional circumstances which have prevailed in many districts during a great portion of the lease about to expire an accumulation of balances has in some cases no doubt been unavoidable, but there will be no similar necessity for forbearance towards renters, it is hoped, under the ensuing lease, and they must be given distinctly to understand that rents must be paid as soon as they fall due, and that in case of default prompt resort will be had to coercive process if necessary. The Board rely upon Collectors to see that the revenue is punctually collected.

2. As regards arrears outstanding on account of the current lease, Collectors will use their best endeavors to realize what is due. But where immediate recovery is not possible, and advantage would result to Government from granting further time, proposals for arranging special terms may be submitted. The Collectors of Bellary and Kurnool will state whether that portion of the demand for the first half of Fasli 1287, which has been held in suspense, should not now be declared leviable and steps taken for its recovery.

Board's Proceedings, dated 5th February 1878, No. 310, and 5th March 1878, No. 600.

(A true Extract.)

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

(True Copy.)

(Signed) C. SIVASANKARA MOODELLY,
for First Assistant.

To all Collectors.

Exd. W. H. French.

1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 25TH JUNE 1878, No. 1,753.

Received

JUNE.

No. 1,753.

Abkári Revenue.—Calling the attention of all Collectors to the necessity for prompt realization of the —, and requesting Collectors of Bellary and Kurnool to state whether that portion of the demand for the first half of Fasli 1287 which has been held in suspense, should not now be declared leviable and steps taken for its recovery.

Encl.

1510/3

No. 804.

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

Read the following letter from J. F. PRICE, Esq., Acting Collector of Cuddapah, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Sidhout, 7th March 1878, Extra No. 296 :—

I HAVE the honor to reply to the Proceedings of the Board of Revenue, No. 5,332, dated 28th December last.

2. I would have done so earlier had it not been that I wished to obtain and forward the Sub-Collector's report upon a petition presented to me by the Abkári Renter of Madanapalli and Voilpaud. This, however, has not yet come in, and I therefore do not wait for it any longer.

3. I beg to enclose a Demand, Collection, and Balance Statement closed to the end of January. The collections shown in this cannot fairly be taken as an index of those to be made hereafter, as, under the instructions conveyed in the marginally-noted endorsements of the Board, coercive processes were not, until a recent date, enforced, and the renters, hanging on the hope of heavy remissions, paid only enough to keep Tahsildars from making any great stir regarding them. Their policy has been to allow arrears to accumulate to as great an extent as they dare, and to meet attempts to collect them by long-winded petitions which have been considerably encouraged by reports—whether true or false I cannot say—of what is being, and has been, done for the renters in the Kurnool and Bellary Districts.

Dated 10th and 18th August last respectively on Board's petitions, Nos. 1,756, 1,806, 1,839, and 1,857.

4. Little, if any, portion of the demand need, in my opinion, be actually considered irrecoverable. I believe that every renter can be made to do so is due by him to Government another matter.

5. I have always held, and still continue to hold, the opinion that the system of letting any Abkári Renter off his bargain, or any part of it, exercises a most pernicious effect upon the biddings, and assists in giving rise to false estimates of the revenue derivable from this source of income. Had the past season been one even approaching the ordinary kind, I would most certainly not advocate the grant of any remission, but as it has been one the character of which not one of the renters could have calculated upon, I think that the State, though subjected to very severe losses in many other ways, may fairly show some consideration for the Abkári Renters.

6. Turning to the question as to what extent this may without injustice to either side be effected, I must confess that since I have been a servant of Government I have never encountered any task which present so many difficulties.

7. I have had every possible account prepared in view to making calculations, and I have taken written statements from such of the renters as I could get hold of. I have considered from a famine point of view the state of each taluq and the question of the difference between the past and present rental, and the result is a hopeless muddle.

8. The whole of the Abkári of the district has been managed in a way which one can only characterize by the expression "exceedingly unsatisfactory;" such accounts as the Revenue officers have been able to wring from the renters are for the major part evidently utterly untrustworthy; the greater portion of the renters do not trouble themselves with looking after the work themselves, but have left it in the hands of ill-paid Gumastas who see more to their own interests than to those of their masters, and the history of the rental, which is now drawing to its close, is a perfect kaleidoscope of changes from which it is utterly impossible to obtain any reliable data upon which to calculate.

9. After considering the subject by the light of the imperfect and untrustworthy information obtainable, and after wasting a great deal of time upon calculations which have resulted in nothing that could be of use, I have determined to lay before the Board a Memorandum showing my remarks upon each taluq or group of taluqs, but in doing so I desire to record that any suggestions touching remissions which I may make are necessarily very little better than guesses.

10. In drawing up the Memorandum which accompanies this letter, I have omitted all consideration of the cost of plant, &c., or of what portion of this branch of outlay the renters are likely to recover at the termination of their leases. I have done this as the famine could not affect these items to any appreciable degree.

11. The amounts suggested by me for remission are placed at the lowest figures that, in my opinion, could be fairly taken. If the Board consider such liberality as will put a stop to future complaints and petitions called for, an addition of 20 or 25 per cent. might be made to the sums which I have mentioned.

12. The total amount which, I think, might be remitted comes, excluding all consideration of interest on arrears foregone, to Rupees 70,000. This is a very heavy sum, but it is far below the estimates of losses of the renters examined and the results of the calculations made upon the figures of the whole rental. I have, however, done everything that lay in my power to obtain correct results. I cannot say that I feel satisfied with them, for all the data procurable are of such an uncertain and unreliable character that I cannot avoid the feeling that I may be on the one hand unnecessarily sacrificing the Government revenue, and on the other, in my anxiety to avoid this, dealing two harshly with some or all of the renters.

13. I enclose, in case that the Board may wish to peruse them, copies of the statements upon which my calculations have been based. The figures in red ink in the account showing monthly sales all through the rental are estimates which I have, in consequence of the non-receipt of returns, been obliged to make. As observed in the [illegible]dum these are in favor of the renters.

MEMORANDUM regarding the subject of the g[illegible]ssion to the Abkari Renters of the Cuddapah District on account of unforeseen losses sustained by them in consequence of the famine. The figures given are taken from the accounts and statements of Renters. Where the accounts are not complete the figures of July 1876, being a fair average and rather in favor of the renters than otherwise, are taken.

1. Cuddapah and Proddatur Taluqs.—Renter, Rangayah Chetty; condition, rich Sowcar, and quite able to pay up the whole rent; amount of rental, Cuddapah Rupees 45,350, Proddatur Rupees 15,800—total Rupees 61,150; previous rental, Cuddapah Rupees 53,000, Proddatur Rupees 24,100—total Rupees 77,100; difference in favor of the present rental (deducting Rupees 1,435, being the value of the rental of toddy, which is separate), Rupees 14,515; character of management, very indifferent. The proprietor knows nothing of the affairs of either taluq, leaving them in one to his brother and in the other to a Brahmin agent. The systems of sub-rentals and Amani management have been mixed together. Condition of the taluqs during the famine; Cuddapah, bad; there was, however, a large floating population of cartmen who earned much and who apparently did not let the famine interfere with their predilections for drink; Proddatur, bad in western and north-western portions; centre and eastern, partly fair, partly good.

Remarks.—This renter and his two Gumastas were examined by me. Their statement accompanies this. They put down their estimated losses on the whole rental at Rupees 45,000 for Cuddapah (very nearly a whole year's rent) and Rupees 10,000 for Proddatur (two-thirds of a whole year's rent); total Rupees 55,000. This supposes that the whole of the Government arrears are paid up, and it further includes arrears due by sub-renters, which are set down in round numbers at Rupees 14,000. These, I think, should be deducted. The renter will in all probability recover a considerable portion of what is due. It is his own fault that there are outstandings, for had he looked more sharply after his sub-renters they would have either paid or else been sold up. This reduces the estimated loss to Rupees 41,000, which makes about two-thirds of the whole demand for one year. Mr. MacCartie, writing of the Cuddapah Taluq (paragraph 6 of my letter, No. 421, dated 9th August last) in June 1877, says that 25 per cent. of the year's demand might be remitted. The renter is perfectly well able to pay, and from calculations which I have made in attempting to obtain from the figures given in the returns information regarding sales, &c., I am satisfied that his accounts cannot be relied upon.

1570 H

Suggestions.—The renter might be allowed a remission of 25 per cent. of the demand for each of the taluqs of Cuddapah and Proddatur for the current fasli. This would make a total of Rupees 15,287-8-0. Interest on arrears might also be foregone on the condition that they were paid up within one month from the date of notice.

2. Sidhout Taluq.—Renter, Mr. E. Ward; condition, worth, I believe, about Rupees 5,000 or 6,000; has Rupees 4,000 invested in the rental; can be made to pay up the whole rent, but will probably be ruined by doing so; amount of rental Rupees 9,780; previous rental Rupees 10,700; difference in favor of the present rental (deducting Rupees 115, being the value of the rental of toddy, which is separate), Rupees 805; character of management, the best in the district. Mr. Ward looks after matters himself and keeps regular accounts. Condition of the taluq during the famine; southern portion comparatively good, northern bad. It on the whole suffered less perhaps than any other taluq in the district.

Remarks.—Mr. Ward was examined by me; his statement accompanies. He estimates his losses on the whole rental, including 2 per cent. on all receipts for bad debts at, in round numbers, Rupees 8,000, which is very nearly a whole year's rental. I do not think that, in considering the subject of famine remissions, bad debts should be taken into account. They have apparently arisen owing to the renter having until recently sold on credit to his shopkeepers. This would give Rupees 900 to be deducted, leaving Rupees 7,100 as the total loss. I do not, however, imagine that it is under contemplation to let every renter, at the expense of the State, come out of his lease without sustaining any loss. Mr. Benson (*vide* paragraph 4 of my letter, No. 421, dated 9th August last), writing on the 17th June 1877, was of opinion that a remission not exceeding Rupees 12½ per cent. might be granted. A demand has recently been issued against Mr. Ward, and he states his inability to pay, but has given in a list of property which he possesses. He has now told me that even with a remission of Rupees 8,000 he would lose pretty nearly Rupees 2,000 out of pocket.

Suggestions.—A remission of 50 per cent. upon the dmand for Fasli 1287 might be granted. This would give Rupees 4,890. Arrears might be paid up under the same condition as that mentioned when writing in regard to Cuddapah and Proddatur.

3. Pullampett and Budwail Taluqs.—Renter, A. T. Gopala Moodelly; condition, rich; lives in North Arcot and quite able to pay up the whole rent; amount of rental, Pullampett Rupees 25,000, Budwail Rupees 8,625—total Rupees 33,625; previous rental, Pullampett Rupees 35,300, Budwail Rupees 7,150—total Rupees 42,450; difference in favor of the present rental (deducting Rupees 7,290, being the value of the rental of toddy, which is [illegible] Rupees 1535; character of management [illegible] The rental is held in shares. The [illegible] employs superintendents and Gumastas. Gumastas in Budwail certainly do very little in the way of work and seem to be chiefly engaged in quarrelling amongst themselves. Condition of the taluqs during the famine; Pullampett, north comparatively good, south bad; Budwail, south bad, north very bad. This latter taluq was decidedly the worst in the main division.

Remarks.—No statements have been given by the renter or his Gumastas. Mr. Benson (paragraph 4 of my letter, No. 421, dated 9th August last,) expressed, on the 15th June last, the opinion that the renter might be able to recoup himself during the present season, and suggested that not more than a remission of 12½ per cent. should be given. The Pullampett Taluq having received heavy rain in the cyclone of May last was the first to recover from the effects of the famine, and the ryots have, owing to recent harvests and a strong demand for grain for export, been making large profits. As regards Budwail, Mr. Cox, writing on the 2nd June 1877 and relying upon what the Tahsildar reported, was of opinion that no remission was called for. Both taluqs are upon the Amani system. Taking the actual and estimated quantities of manufacture and sale for three years, deducting the rental for the same period, and allowing that the average cost of manufacture has been Rupees 1-8-0 per gallon, I from the renter's accounts, which I am however inclined to distrust, make the following calculation: total number of gallons manufactured, Pullampett 28,253, Budwail 12,119; cost of manufacture, Pullampett Rs. 42,379-8-0, Budwail Rupees 18,178-8-0; value of sales, Pullampett Rupees 98,433, Budwail Rupees 32,037; add to the above value of arrack on hand, Pullampett Rupees 8,769, Budwail Rupees 4,320; total of sales and arrack on hand, Pullampett Rupees 1,07,202, Budwail Rupees 36,357; deduct amount of rental and cost of manufacture, Pullampett Rupees 1,17,379, Budwail Rupees 44,053; net loss on the three years' rental, Pullampett Rupees 10,177, Budwail Rupees 7,696. This gives a loss of rather more than two-fifths of a year's rental in Pullampett and of rather less than one year's rental in Budwail.

Suggestions.—A remission of 20 per cent. upon the demand for the current fasli might be allowed in Pullampett and 50 per cent. in Budwail. This would give, respectively, Rupees 5,000 and Rupees 4,312-8-0. Arrears might be made payable without interest upon the conditions already stated.

4. Jamalmadugu Taluq.—Renters, Surappagare Pullayya and three others; of these, two are dead (*vide* my letter to the Board of Revenue, No. 2,387 Extra, dated 19th October last); condition, very fair circumstances; the surviving renters live in the Pullampett and Sidhout

Taluqs, and the total demand might be collected, but doing this would probably press heavily upon the renters; amount of rental 19,950; previous rental Rs. 19,275; difference against the present renter (including Rupees 1-4-0, being the value of the rental of toddy, which is separate), Rupees 676-4-0; character of management, indifferent. The renters only occasionally visit the taluq and much is left to Gumastas. Condition of the taluq during the famine, bad. The weavers, who are, as a class, addicted to dram-drinking, were, by the famine, reduced to great straits. After the south-west monsoon crop came in the condition of the people improved most materially, and they have latterly been making large sums by the sale of their grain, &c., to merchants from different parts of the country.

Remarks.—No statements have been given by the renters or their gumastahs. The General Charge Deputy Collector, writing on the 16th June last, (*vide* paragraph 7 of my letter to the Board, No. 421, dated 9th August last), said that he considered that a remission of Rupees 5,239 might fairly be granted. I make the following calculation based upon data similar to those taken in the case of Pullampett and Budwail: total number of gallons manufactured, 19,239; cost of manufacture (taking average cost per gallon in Proddatur, which is the adjacent taluq), Rupees 30,061; value of sales, Rupees 61,289; add value of arrack on hand, Rupees 3,948; total of sales of arrack and value of liquor on hand, Rupees 65,237; deduct amount of rental and cost of manufacture, Rupees 89,911; net loss on the three year's rental, Rupees 24,674, or about 1¼ year's rental. These figures certainly do not nearly tally with those of the Deputy Collector, but it must be remembered that he calculated only up to June 1877, and that in arriving at the sum which he mentioned, he took into consideration the deposits made by the renters. His gross figure of loss was Rupees 8,564. The receipts have very probably been underestimated.

Suggestions.—A remission of 30 per cent. upon the demand for Fasli 1287 might be granted. This would give Rupees 5,985. The arrears might be paid up under the same conditions as in other taluqs.

5. Pulivendla Taluq.—Renter, Y. Chentsu Subbaya Chetty; condition, rich and well able to pay up the whole rent; amount of rental, Rupees 17,000; previous rental, Rupees 18,400; difference in favor of the present renter (deducting Rupees 530, being the value of the rental of toddy, which is separate), Rupees 870; character of management, very indifferent. The renter never looks after his business, but leaves it to ill-paid gumastahs who are irregular and careless [illegible] in the accounts, in which but little reliance can be placed. The taluq has been almost [illegible] worked on the Amani system. Condition of the [illegible] to the large number of wells in cultivators.

Remarks.—The renter has been examined by me. His statement accompanies; he estimates that upon the whole rental he will lose in round numbers Rupees 22,000. I do not credit his statement. There is no reason why the sales in the Pulivendla Taluq should be, with the exception of those in Royachoti and which are evidently falsely stated, less than any other taluq in the district. The people are as a rule very fairly off; there is a large laboring and drinking population, and though in Budwail, which suffered very heavily during the famine, the sales between July and November 1877 were rather more than half the demand, the renter would have me believe that in well-to-do Pulivendla the sales for the same period were but little more than one-seventh of the annual amount of his rental. Calculating in the same way as I did in the case of Budwail and Pullampett, I obtain for result a net loss of Rupees 34,063 on the three years' rental, or very nearly Rupees 12,100 more than is stated by the renter as being his probable loss. There is no way of getting at the truth. The renter has no doubt lost, for he made a bad start, and the sub-rental system, as in other places, was certainly not a source of profit to him. The Temporary Deputy Collector, writing on the 18th June (*vide* paragraph 8 of my letter to the Board of Revenue, No. 421, dated 9th August last), was of opinion that no remissions were called for. I do not go as far as this, but I consider that the renter has very much overstated his losses.

Suggestions.—A remission of 25 per cent. upon the demand for Fasli 1287 might be granted, which would give Rupees 4,250. The arrears might be paid up under the conditions previously specified.

6. Royachoti Taluq.—Renter, B. Narrayana Reddi; condition of renter, fairly wealthy—can pay; amount of rental, Rupees 14,000; previous rental, Rupees 12,550; difference against the present renter (including Rupees 21, being the amount of the toddy rental, which is separate), Rupees 1,471; character of management, exceedingly bad. The renter who is a Reddi, who was dismissed by Mr. Horsley for making false statements, does nothing and knows nothing; the accounts rendered are clearly utterly false, and not the slightest credence can be placed in them. If they are to be believed, the sales are, month after month, exactly the same, and the figures are by far the smallest in the district. Condition of the taluq during the famine—very bad.

Remarks.—This renter has been examined by me, and his statement accompanies. He estimates his losses on the three years' rental at Rupees 16,000. His whole statement is very unsatisfactory. He admits that he has rented out Royachoti custah alone for Rupees 136 per mensem. The average of working-shops in Fasli 1286 in the Royachoti Taluq was eighty-six, of which twenty small ones were given up; excluding Royachoti, the number of those which remain is sixty-five, and yet the renter coolly puts down in his accounts, month after month, that the sales amount only to Rupees 195? It would obviously be utterly useless to make any calculations upon the figures given by this renter, either in his statement to me, or in the monthly returns submitted by him to my office. The case is one in which an estimate of a very rough kind only is possible. The man has undoubtedly lost by the defection of his renters consequent upon the famine, but that this loss has been as great as he alleges, I do not believe. He admits that he lost nothing in Fasli 1285. His story is that in Fasli 1286 he lost 7,000 to 8,000 Rupees, and he alleges that he may recover Rupees 1,000 to 1,500 of this. For Fasli 1287 up to January 1878, he says that he was owed 4,000 to 5,000 Rupees, of which about half would be recoverable. Taking the mean of these sums, the monthly debts that would become due to him would be, in round numbers, 643, which would give Rupees 3,215 for the remaining months of the year. Allowing that he would recover half, as in the case of the first seven months of the year, the irrecoverable balance of the five months, from the 31st January, would be Rupees 1,607-8-0. Adding to this Rupees 2,500, being the balance which, according to the renter's own statement, would be the irrecoverable portion of the sums due to him from July 1877 to January 1878, the result is Rupees 4,107-8-0, in lieu of Rupees 7,000, the amount given by the renter as his probable losses for the current fasli. This is not much over half of his figures. Allow that he recovered of the debts due to him for Fasli 1286 Rupees 2,000, which is 25 per cent. more than his figures, his loss for that year would be, by his own showing, Rupees 5,000 to Rs. 6,000. Taking the mean (Rupees 5,500), and adding to it Rupees 4,107-8-0 (the probable loss for Fasli 1287), would give a total loss on the three years' rental—for the renter alleges that he has let for the amount of the *actual* rent, and it cannot be supposed that he would sublet for less—of Rupees 9,607-8-0, or between Rupees 6,000 and 7,000 less than the renter's estimate. Considering the evidently false state of his accounts, and the utterly unreliable nature of his allegations, this amount may safely be reduced by one half, which would give just a little over one-fourth of a year's demand. This supposed that the anticipated recoveries will not exceed the sums named, which is highly improbable. The Sub-Collector, writing on the 4th July last, (*vide* paragraph 3 of my letter to the Board, No. 421, dated 9th August last), suggested that [illegible] cent. might be granted.

[illegible] a remission of [illegible] per cent. upon the demand for the current fasli might be granted, which would give Rupees 3,500. Interest on arrears might be payable under the conditions already stated.

7. Madanapalli and Voilpaud Taluqs.—Renter, G. Guruvappa Naidu; condition, no exact information—said to be rich and able to pay—resides in North Arcot; amount of rental, Madanapalli Rupees 25,500, Voilpaud Rupees 21,010—total Rupees 46,510; previous rental, Madanapalli Rupees 23,900, Voilpaud Rupees 17,050—total Rupees 40,950; difference against the present renter (including Rupees 7,410, being the value of the rental of toddy, which is separate), Rupees 12,970; character of management, indifferent. The proprietor is non-resident and works the concern through an agent. Condition of the taluqs during the famine—both very bad.

Remarks.—Neither the renter nor his agent have been examined. He must have suffered considerable loss, for not only did he pay, comparatively speaking, a much higher sum as contrasted with the amounts given in the previous rental for the farm than other renters have for theirs, but the taluqs comprising it were most severely stricken by famine and the distress in them was very much prolonged. The Sub-Collector, writing on the 4th July last, (*vide* paragraph 3 of my letter to the Board, No. 421, dated 9th August last), expressed the opinion that a remission of one-third of the demand might justly be granted.

Annexed is a calculation made upon the same principle as that exhibited in the case of Pullampett and Budwail: total number of gallons manufactured, Madanapalli 27,759, Voilpaud 14,841—total 42,600; cost of manufacture at the approximate mean for Royachoti, viz., Rupees 1, Madanapalli Rupees 27,759, Voilpaud 14,841—total Rupees 42,600; value of sales, Madanapalli Rupees 65,032, Voilpaud Rupees 51,047—total Rupees 1,16,079; add to the above value of arrack on hand in the two taluqs, Rupees 12,216—total value of arrack sold and on hand, Rupees 1,28,295; deduct cost of manufacture and kists for the two taluqs (Rs 4,2,600+139,530), Rupees 1,82,130; net loss on the three years' rental for the two taluqs, Rupees 53,835. In this instance, it is not possible to show the loss in each taluq separately as the renter moved arrack from one to the other; and in Voilpaud the quantity sold exceeded, according to the accounts, that manufactured. The result shown above gives rather more than the demand for one year on the two taluqs.

Suggestions.—I am of opinion that a remission of 50 per cent. upon the demand of Fasli 1287 might be granted, which would give Rupees 23,255 on the whole farm. The arrears might be made payable as previously suggested.

8. KADERI TALUQ.—Renters, K. Tidda Reddi and three others; condition, well-to-do and capable of paying up the whole rent; amount of rental, Rupees 14,080; previous rental, Rs. 20,000; difference in favor of the present renter, (deducting Rupees 310, being the value of toddy rental, which is separate), Rupees 5,610; character of management, fair. The renters are residents and are supposed to look after the business themselves; it is difficult to obtain accounts from them. Condition of the taluq during the famine—very bad, though strangely enough the sales were throughout the famine comparatively much higher than the general run of the other taluqs of the district. Why this should be, I cannot explain. It may perhaps be that the accounts may, in this taluq, be more honestly rendered than elsewhere.

Remarks.—The renters have not been examined by me. The Sub-Collector, writing on the 4th July last, (*vide* paragraph 3 of my letter to the Board, No. 421, dated 9th August last), states his opinion that no remission need be given. The renters certainly got the farm for a considerable sum less than their predecessors, but they must have suffered considerable loss by the famine. I subjoin a calculation of the same kind as that made in the case of Budwail and Pullampett: total number of gallons manufactured, 40,503; cost of manufacture (at the average rate of Hoyachoti), Rupees 40,503; value of sales, Rupees 72,733; add to this value of arrack on hand, Rupees 232—total of sales and of arrack on hand, Rupees 72,965; deduct amount of rental and cost of manufacture, Rupees 82,743; net loss upon the three years' rental, Rupees 9,778, or about two-thirds of a year's rental.

Suggestions.—If the Board consider it advisable, a remission of 25 per cent. might be granted, which would give Rupees 3,520. Arrears might be made payable without interest under the conditions previously stated.

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

ENCLOSURES Nos. 2 to 5.—Statements.

ENCLOSURES Nos. 6 to 9.—Depositions.

IT is difficult to arrive [illegible] satisfactory conclusion as to the [illegible] and the amount of remission which should be granted, the renters' accounts being evidently in many cases quite untrustworthy. Mr. Price has, however, taken great pains to ascertain as far as possible the real condition of each farm, and the Board resolve to adopt his recommendations in every case and grant remission to the extent of Rupees 70,000, distributed over the farms as shown in his memorandum. This is about 16 per cent. of the demand for the two unfavorable seasons, Faslis 1286 and 1287, and does not appear excessive. The Collector will at once give notice to the several renters of the amount of the remission granted in each individual case, and give them to understand that no further concessions will on any account be granted. Interest should, as a rule, be charged when balances are not cleared within a month from the date of notice, but the Collector may permit payment by reasonable instalments within the limit of the current fasli and extend the period of immunity from interest at his discretion. Where a satisfactory settlement is not speedily arranged and strictly adhered to, however, immediate steps should be taken for the recovery of the whole arrear.

2. The Board's acknowledgements are due to Mr. Price for the labor which he has bestowed in endeavoring to place this difficult matter clearly before them.

(True Copies and Extract.)

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

To the Collector of Cuddapah.

Exd. W. J. Lewis and W. H. French.

REVENUE DEPARTMENT.

No. 3828.

1510
15/4

From Board of Revenue

Dated 28 August — 1878.

FOR ORDERS.

Sanctions as to remission
Mode
W.S.
Issue
Instructions
Collector
Fasli
Rent
Recovery.

1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 23RD MARCH 1878, No. 804.

Encl.

Received Rev 3828/78

MARCH.

No. 804.

Abkári Revenue — of Cuddapah District.— Granting remission of — to the extent of Rupees 70,000, and issuing instructions to Collector for the recovery of the balance of the arrears.

G.O. 7th Feb 78 & L Letter

A 3828

FOR ORDERS.

27-9-78
2-11-9-78.

Revenue Department

No

1510/9

Proceedings of the Board of Revenue.

Dated 28th August 1878.

Read the following

No 5044.

From W. D. Horsley Esquire
Collector of Cuddapah

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

Sir,

In reference to para 1 of the Boards Proceedings No 1753 dated 25th June last, I have the honor to state that I have issued orders to Tahsildars to collect Kists punctually, from the Toddy Contractors, for the current and ensuing 2 Faslies and that I will see that these orders are obeyed and also that the Kists are regularly paid by the arrack Excise Contractors.

2. In reference to para 2, I observe

observe, that under Proceedings No: 804 dated 23rd March last, I can extend the period of immunity from interest only up to the end of Fasli 1287. Heavy arrears are still due from the late Arrack Contractors - The remission granted by the Board having been declared for Fasli 1287 and a portion of the arrears having accrued from Fasli 1286, the interest calculated from the date the arrears became due comes to a high figure.

3. I therefore beg that sanction may be accorded for arrears being paid without interest up to the 1st November next - For arrears paid on or after 1st November full interest will be charged - I have &c

Cuddapah Collectors Office
7th August 1878.

/Signed/ W. D. Mowbray.
Collector

Submitted for the favorable consideration

Mr Pritchard was charged interest @ only 6 per cent remission here keeping 16 per cent -

Consideration of Government. 1570/10

2. The Board think that the period of immunity from interest may be extended to 1st November as there is no doubt that the renters sustained very heavy losses and the prospect of recovering even the arrears without interest is doubtful. The remission was intended to apply to the two unfavorable seasons of Faslies 86 and 87 the amount may be divided equally and appropriated in reduction of the arrears for the two years so as to diminish the charge for interest.

/True Copy and Extract/.

Acting Secretary

To
The Secretary to Government R.D.
with Copies of Board's Proceedings
of 25th June 1878 No: 1753 and
23rd March 1878 No: 804.

No 1670

1. Sanctioned as recommended by the Board of Revenue.

2. The Govt understand that the Concession now Sanctioned refers to the lease that expired with the last Fasli.

17 September 1878

Secretary to Govt
Bengal

Proceedings of the Board of Revenue.
No 3238

Dated 20th August 1878
No 31

Submitting a Statement of the Quantities of Salt which have been delivered from the Golahs at Sambhur and Didwana during the year 1877-78 and the Duty realized thereon.

Read the following Letter from the Secretary to the Board of Customs, Salt and Opium, No 1670, dated 17th September 1878, and enclosures.

Ordered, that the Statement be published in the Calcutta Gazette.