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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 120 Press / Mis.

Dated 17-1- 1879.

Not to be folded or roughly handled

GOVERNMENT OF M

REVENUE DEPA NT.

17th January 1879 1

Read the following paper :—

No. 307. Proceedings of the Board of Re nue, dated 13th December 1878, No. 3,339.

Read the following Proceedings of the Madras Government, dated 24th October 1878, No. 1,716, Revenue D partment :—

ABSTRACT.—*Remissions of Abkári Revenue the Madura District.*—Approving the Proceedings of the Board of Revenue granting further —, and considering with reference to the Board's enquiry on this subject, that the amount to be remitted, and the reasons for the proposal, should be reported for orders, and that sanction, if given, should be that of the Government.

Proceedings, 1st December 1876, No. 3,027; 25th October 1877, No. 4,845; 5th February 1878, No. 310; 5th March 1878, No. 600; 23rd March 1878, No. 804; 15th March 1878, Nos. 706 and 707; 17th April 1878, No. 1,081; 1st June 1878, No. 1,471; 22nd June 1878, No. 1,723; 26th June 1878, No. 1,768; 16th July 1878, No. 1,975; 3rd August 1878, No. 2,165; 20th August 1878, No. 2,348; 3rd September 1878, No. 2,447 and 12th July 1877, No. 3,266.

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MUNICATED to the Collector of

The instructions in paragraph 2 ttended to. The Board's Pro- marginally noted in which remis- Abkári revenue have been granted st lease (Faslis 1285, 1286, I be submitted for confirma- sons for granting the indul- ntly appear from the papers.

(A true Ext

(Si C. A. GALTON,
Acting Secretary.

No. 308. ORDER THEREON, 17th Janua , No. 120.

Separate Revenue, No. 15.
Abkari.

to i Board's Proceedings referred bove paper are confirmed.

(True Extrac

(Sig H. S. THOMAS,
Secretary to Government.

To the Board of Revenue.
„ the Accountant-General.

Exd. A. F. Goodall.

Govt. of India

REVENUE.

To

The BOARD of REVENUE,

&c., &c., &c.

Dated January 17th.

Received 22nd.

Read.

G.O. 17th August 1878, No. 130.

JANUARY.

Nos. 307-308.

Abkari Decisions.—Continuing Proceedings of the Board of Revenue in which—have been granted during the last Issue, Fasli 1285, to end 1287.

No. 600.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th March 1878.

Read the following letters:—

From J. H. MASTER, Esq., Collector of Bellary, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 25th February 1878, No. 56.

I HAVE the honor to acknowledge the Proceedings of the Board, No. 5,332, dated the 28th December last, and of their reminder, No. 65, dated the 4th instant, calling for a report upon the abkári arrears.

2. I referred the subject to the Divisional Officers in order that they might give an opinion upon the points specified by the Board in their 5th paragraph.

3. I have, however, received no replies, so I do not delay further in submitting my own report.

4. The total arrears due up to the 31st October 1877 on account of Fasli 1286 and previous faslis are Rupees 3,93,285-9-3 and on account of Fasli 1287 Rupees 2,09,208-5-4—total Rupees 6,02,493-14-7.

5. Of this amount the collection of Rupees 2,77,893-7-0 at the rate of half the kist for nine months of Fasli 1286 and Rupees 1,63,311-14-0 at the rate of three-fourths of the kist for four months of Fasli 1287—total Rupees 4,41,205-5-0—has been placed in abeyance under the orders of the Board, Nos. 2,640 and 3,540, dated 23rd October 1876 and 30th July 1877, respectively.

6. This indulgence as far as regards this district ceased from November 1877.

7. *Taluqwar.*—The state of the arrears for the arrack contract up to 31st October 1877 is as follows:—

—	Total Due.			In Suspension.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Bellary	27,635	6	8	25,266	10	8	2,368	12	0
Hospett	21,351	9	11	15,750	0	0	5,601	9	11
Kudlighi	5,195	0	0	3,000	0	0	2,195	0	0
Huvinhadgally	3,595	8	0	2,120	10	8	1,474	13	4
Harpenhally	6,475	0	0	3,625	0	0	2,850	0	0
Alur...	25,246	5	4	17,776	10	8	7,469	10	8
Adoni	44,700	0	0	30,000	0	0	14,700	0	0
Gooty	40,914	6	6	28,175	0	0	12,739	6	6
Tadpatri	12,722	14	8	12,212	8	0	510	6	8
Raidrug	18,316	10	8	14,458	5	4	3,858	5	4
Anantapur	24,200	0	0	18,825	0	0	5,375	0	0
Dharmaveram...	16,932	9	2	10,766	10	8	6,165	14	6
Pennakondah	14,666	6	8	12,391	4	8	2,275	2	0
Hindupur	6,271	10	8	5,505	0	0	766	10	8
Madaksira	6,604	2	8	5,174	9	4	1,429	9	4
Total ...	2,74,827	10	11	2,05,047	6	0	69,780	4	11

And for the toddy contract as follows :—

—	Total Due.	In Suspension.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.
Bellary	32,083 5 0	18,679 2 8	13,404 2 4
Hospett	26,141 10 8	21,445 13 4	4,695 13 4
Kudlighi	18,645 13 4	11,560 9 4	7,085 4 0
Huvinhadgally	10,237 8 0	6,245 10 8	3,991 13 4
Harpenhally	11,854 2 8	6,635 6 8	5,218 12 0
Alur	5,175 0 0	3,600 0 0	1,575 0 0
Adoni	48,900 13 4	42,190 0 0	6,710 13 4
Gooty	26,091 6 10	18,572 13 4	7,518 9 6
Tadpatri	4,275 0 0	3,825 0 0	450 0 0
Raidrug	11,675 0 0	9,208 1 4	2,466 14 8
Anantapur	26,700 13 4	18,875 0 0	7,825 13 4
Dharmaveram	38,087 8 10	22,452 1 9	15,635 7 1
Pennakondah	18,278 14 9	14,112 2 7	4,166 12 2
Hindupur	13,816 8 0	12,141 8 0	1,675 0 0
Madaksira	29,577 10 11	20,489 9 4	9,088 1 7
Bellary Cantonment	6,125 0 0	6,125 0 0	.....
Total ...	3,27,666 3 8	2,36,157 15 0	91,508 4 8

8. It will thus be observed that up to the 31st October 1877 out of a total of Rupees 6,02,493-14-7 due, the collection of Rupees 4,41,205-5-0 is in abeyance and Rupees 1,61,288-9-7 remain to be collected. Of this latter sum up to the end of January, Rupees 5,968-13-8 have been paid, leaving a net balance of Rupees 1,55,319-11-11.

9. I do not consider it possible to collect any portion of the sum, the collection of which has been suspended; indeed, the balances still due will in many cases be difficult of realization. At this late stage of the period which the contract has still to run, it would, in my opinion, be advisable at once to that extent to relieve the whole body of contractors of their responsibilities of a contract which has turned out so unfortunately.

I submit that it would not be politic to resell any of the contracts for the four months they have still to run.

Full kists are being demanded from all now, and some of the contractors are paying this demand honorably.

ENCLOSURE No. 1.—Statement.

From J. H. MASTER, Esq., Collector of Bellary, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 1st March 1878, No. 61.

WITH reference to your telegram of this day's date, I have the honor to forward herewith a statement showing the abkári deposits made for the toddy and arrack farms available to set against the arrears.

ENCLOSURE No. 1.

STATEMENT showing the Amount of Abkári Deposits in the Bellary District.

No.	Taluqs.	Amount deposited by the Toddy Contractors.	Amount deposited by the Arrack Contractors.	Total.
		RS. A. P.	RS. A. P.	RS. A. P.
1	Bellary	7,000 0 0	9,500 0 0	16,500 0 0
2	Hospett	7,675 0 0	5,250 0 0	12,925 0 0
3	Kudlighi	4,475 0 0	1,125 0 0	5,600 0 0
4	Hadgally	2,275 0 0	775 0 0	3,050 0 0
5	Harpenhally	2,125 0 0	1,162 8 0	3,287 8 0
6	Alur	1,417 8 0	6,500 0 0	7,917 8 0
7	Adoni	16,375 0 0	12,750 0 0	29,125 0 0
8	Gooty	6,625 0 0	10,050 0 0	16,675 0 0
9	Tadpatri	1,500 0 0	5,100 0 0	6,600 0 0
10	Raidrug	3,250 0 0	5,050 0 0	8,300 0 0
11	Anantapur	6,974 0 0	6,750 0 0	13,724 0 0
12	Dharmaveram	7,250 0 0	3,800 0 0	11,050 0 0
13	Pennakondah	4,875 0 0	4,550 0 0	9,425 0 0
14	Hindupur	5,025 0 0	2,300 0 0	7,325 0 0
15	Madaksira	7,025 0 0	1,775 0 0	8,800 0 0
16	Bellary Cantonment	6,000 0 0	25,160 0 0	31,160 0 0
	Total ..	89,866 8 0	1,01,597 8 0	1,91,464 0 0

(Signed) J. H. MASTER,
Collector.

Telegram from the Abkári Contractors, Bellary, to the Acting Secretary to the Board of Revenue, dated 26th February 1878.

ABSTRACT.—Requesting that the Collector may be ordered to collect payment of arrears of abkári revenue due by them by instalments.

From GADIGI CHENNAPAH, to the Acting Secretary to the Board of Revenue, dated 27th February 1878.

ABSTRACT.—Requesting Board to instruct Collector of Bellary to receive the Abkári arrears due by him by instalments.

From BHOOPALAM CHINNIA MALASAPAH, Bellary, to the Acting Secretary to the Board of Revenue, dated 27th February 1878.

ABSTRACT.—Requesting Board to instruct Collector of Bellary to receive the Abkári arrears due by him by instalments.

THE state of the abkari balances on the 31st October last is shown below :—

—	Demand.	Collection.	Balance.	Amount held in abeyance.	Balance.
	RS.	RS.	RS.	RS.	RS.
Fasli 1285	2,200	...	2,200	1,100	1,100
„ 1286	6,56,750	2,65,665	3,91,086	2,76,793	1,14,292
„ 1287	2,18,917	9,708	2,09,208	1,63,312	45,897
Total ...	8,77,867	2,75,373	6,02,494	4,41,205	1,61,289

The concessions already granted in consideration of the adverse nature of the season are the suspension of half the kists for the last nine months of Fasli 1286 and of three-fourths of the kists for the first four months of the current fasli. Orders have been issued to collect the kists in full from November, and the question for consideration is whether any, and if so what, remission should be granted. No attempt has been made to estimate the losses of the several contractors with reference to their statements of receipts and the circumstances of their respective farms, but such an estimate would probably have been quite untrustworthy, and the only course open appears to be to treat all the contractors alike and forego the same percentage of the demand in each case, unless the Collector is prepared on good grounds to bring individual cases to the Board's notice with recommendation for special treatment. There does not, however, appear to be any reason for including the Cantonment Toddy Farm. A portion of the large sum distributed on relief in the town must have gone into the pockets of the renter and there seems to be no necessity for any remission in his case. The small sum outstanding on account of Fasli 1285 must also be collected. For Faslis 1286 and 1287 Mr. Master proposes to remit altogether at once the whole sum allowed to remain in abeyance, viz., Rupees 4,40,106, out of the demand of Rupees 8,75,666, or just 50 per cent.; he does not consider it possible to collect any portion of this sum and states that the balances will in many cases be difficult of realization. The Board admit the necessity for granting some indulgence under the very exceptional circumstances, but are not prepared to forego so large a sum as that proposed by the Collector and to grant to the Bellary renters terms so much more favorable than those allowed in Kurnool. Further the course recommended would not afford the same proportionate relief to all, and would give an advantage to renters who have been most backward in making payments; the ratio of the remission recommended to the demand of Fasli 1286 is 42·2 per cent. for arrack and 41·5 for toddy on the average, but ranges in the different farms from 34·8 in the case of the Hindupur Arrack Contractor to 50 per cent. in the case of the Hospett and Harpenhally Arrack and Dharmaveram and Harpenhally Toddy Contractors. The amount which has been held in abeyance is in excess of that authorized by Rs. 30,000:

Board's Proceedings, dated 23rd October 1876, No. 2,640.
Board's Proceedings, dated 30th July 1877, No. 3,540.
Board's Proceedings, dated 10th November 1877, No. 4,969.

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

2. The Board prefer the plan followed in respect of the Kurnool arrears, viz., to remit a certain proportion of the balance of Fasli 1286, and still further to suspend a portion of the arrears of Fasli 1287 till the end of the Fasli; the Board think half the balance of Fasli 1286, excluding the Cantonment Toddy Farm, may be remitted as shown below:—

——	Demand.	Collection.	Balance.	Remission.
	Rs.	Rs.	Rs.	Rs.
Arrack	3,01,950	1,21,489	1,80,461	90,230
Toddy	3,33,800	1,24,925	2,08,875	1,04,437
Total ...	6,35,750	2,46,414	3,89,336	1,94,667

As regard Fasli 1287 they would collect at once one-quarter of the demand for the first half of the fasli, viz., Rupees 79,469 (excluding cantonment toddy) and hold the balance in suspension Rupees 2,38,406; the kists for the last half of the fasli, Rupees 3,17,875, must be collected in full. These terms contrast with those proposed thus. For Fasli 1286 the Board would remit Rupees 1,94,667 instead of Rupees 2,76,793, for Fasli 1287 they would collect Rupees 4,18,344 and hold Rs. 2,38,406 in abeyance, whilst Mr. Master would remit Rupees 1,63,312 and collect Rupees 4,93,438. It seems that collections are now at a standstill, only Rupees 9,708 having been collected on account of Fasli 1287 up to 31st October and barely Rupees 6,000

subsequently; payments have probably been withheld in expectation of the grant of remissions; the Collector will at once give the renters to understand that no greater indulgence will be shown; the outstanding balance of past kists which the Board have decided to levy will, however, amount to nearly four lakhs of rupees, and as so considerable a sum could not be paid up at once, it may be collected in five instalments with the four next kists; in case of default on the part of any of the renters coercive process must be resorted to; the resale of the contracts at this late date is, of course, out of the question. Looking to the material improvement in the season and the wealth of some at least of the renters, the Board consider that realization will not prove as difficult as the Collector anticipates, and they look to him to carry into effect the instructions now communicated. The available deposits aggregate Rupees 1,91,464.

3. The renters, who have addressed the Board, will be referred to the Collector.

(True Copies and Extract.)

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

To the Collector of Bellary, with copy of Board's Proceedings, dated 5th February 1878, No. 310.

Endorsement to Petitioners.

Exd. A. Grubert.

1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 5TH MARCH 1878, No. 600.

Encl.

Received

MARCH.

No. 600.

Remissions — to be granted to Arrack and Toddy Renters of Bellary District.—Issuing instructions to Collector regarding —.

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 pay up the money due by him to Government. Whether it would be advisable to make him do so is 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 Memorandum these are in favor of the renters.

ENCLOSURE No. 1.

MEMORANDUM regarding the subject of the grant of remissions to the Abkári 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.

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 demand 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 separate), Rupees 1535; character of management, fair. The proprietor does not permanently reside in the district and employs Superintendents and Gumastas. The rental is held in shares. The 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 in sending in the accounts, in which but little reliance can be placed. The taluq has been almost entirely sub-rented, though the renter at first worked on the Amani system. Condition of the taluq during the famine—eastern and central portion, owing to the large number of wells in existence and to the Papagni channels, good; western and north-western, bad; since the south-west monsoon crops came in, the condition of the people has been very much bettered, and in many places the demand for dry grains and raw rice has put large sums in the hands of the 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 cutcherry 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), suggests that a remission of 25 per cent. might be granted.

Suggestions.—I consider that a remission of 25 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 Royachoti), 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 at any satisfactory conclusion as to the losses sustained 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.

1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 23RD MARCH 1878, No. 804.

Encl.

Received

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.

No. 706.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 15th March 1878.

Read the following papers :—

From W. S. WHITESIDE, Esq., Collector of North Arcot, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Chittoor, 25th February 1878, No. 52.

I HAVE the honor to forward herewith the statement of abkári revenue for the quarter ending 31st December last.

2. As regards the balance of Rupees 54,055-2-3 on account of previous fasli shown in the statement, I am addressing a separate communication to the Board, the renters' reply to my repeated requisitions on the subject having been only just received.

ENCLOSURE No. 1.

STATEMENT No. I showing Realization of Guaranteed Abkári Revenue for the Second Quarter ending 31st December 1877.

Spirits excised.	Quantity issued from Distilleries.				Duty.	
	Month of October 1877.	Month of November 1877.	Month of December 1877.	Total.	Rate per Gallon.	Amount.
	GALS. DRS	GALS. DRS.	GALS DRS.	GALS. DRS.	RS. A. P.	RS. A. P.
At proof	...	...	3 0	3 0	3 4 6	9 13 6
20° under-proof	7,073 21	5,700 30	7,217 34	19,991 37	2 10 0	52,478 6 5
Total ...	7,073 21	5,700 30	7,220 34	19,994 37	...	52,488 3 11
Deduct five per cent. for wastage ...	...	...	...	...	...	2,623 14 7
Net duty payable to Government ...	...	...	...	...	...	49,864 5 4
Grand Total payable to Government	...	...	...	...	...	49,864 5 4
Amount guaranteed for the quarter ...	...	...	...	...	...	60,500 0 0
Amount paid into the Treasury up to date ...	...	...	...	...	...	47,864 5 3
Balance on account of previous Fasli ...	...	...	...	...	...	54,055 2 3
Balance up to previous quarter	...	...	...	...	...	22,767 0 11
Balance on account of the quarter under report	...	...	...	...	...	12,635 10 9
					Total Balance ...	89,457 13 11

CHITTOOR,
25th February 1878.

(Signed) W. S. WHITESIDE,
Collector.

From W. S. WHITESIDE, Esq., Collector of North Arcot, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Chittoor, 25th February 1878, No. 54 :—

I HAVE the honor to report that, in pursuance of the instructions conveyed in the Board's Proceedings, dated 19th December last, No. 5,279, I insisted on the abkári renters of this district to liquidate at once the balance of Fasli 1286, and Messrs. Corbett and Morison have in their letter, dated 18th instant, No. 26, expressed their inability to comply with the demand in consequence of the heavy losses they have sustained in their trade owing to the exceptionally unfavorable character of the past season, and have requested that the payment by them of Rupees 46,381 in excess of the guaranteed amount of Fasli 1285 may now be credited in part satisfaction of the balance of Fasli 1286. Copies of their letter and the statement received therewith are enclosed for information.

2. The Board have in their Proceedings, dated 1st November last, No. 4,901, observed that excess payments in one year would not be taken in part satisfaction of the deficiencies in another, and as speculators the abkári renters are, of course, responsible for the profit and loss arising in their trade. It is, however, an undeniable fact that they have sustained very serious loss in their transactions in consequence of the most disastrous season that is known in the annals of this district. Messrs.

Corbett and Morison have always hitherto been most punctual in the payment of their rents throughout their connection of upwards of thirty years' continuous holding of the arrack contract in this district, and have never before applied for a concession or favor. The accounts they keep so carefully, and which are always open to inspection, show beyond all doubt that their trade transactions during the past year have been abnormally low. I have several times visited their distilleries, and found the fires out and not a single still at work, while their godowns are now filled with casks of arrack for which there is no demand. No fault is to be imputed to them; they have done their best to keep to the terms of their contract, and are now driven by adverse circumstances to the necessity of coming forward with their present application; and, as their request does not seem unreasonable, I beg respectfully to submit it for the favorable consideration of the Board. If their application to have their former excess payments credited to their current arrears cannot be allowed, the Board of Revenue may possibly be disposed to sanction at least the second proposal made in their letter under reference, viz., that the balance of their guarantee for Fasli 1286 may be remitted on their refunding to Government one half of their profits in the first two years of their lease.

ENCLOSURE No. 1.

From Messrs. CORBETT AND MORISON, Abkári Renters of North Arcot, to W. S. WHITESIDE, Esq., Collector of North Arcot, dated Arcot, 18th February 1878, No. 26.

WE have the honor to acknowledge receipt of your several letters of demand for arrears of abkári guarantee as noted in the margin. The daily growing deficiency in the abkari revenue was assuming such proportions that we beg to apologize for delaying making a reply until a later period. We now, however, have arrived at a knowledge of the full extent of the difficulty and hasten to place our position before you in a statement which we beg you will submit to the Board of Revenue with your kind recommendation.

No. 1,396.
„ 4,901.
„ 33.
„ 72.
„ 1,618.
„ 1,154.

By that statement it will appear that the effects of the famine is only now fully realized, and the deficit will reach the sum of Rupees 1,50,457-13-11.

The North Arcot District has suffered exceptionally, and, however averse we may be to come before you with these figures, we have no alternative but to seek relief from the difficulty.

We were the only distillers who showed an excess over guarantee in Fasli 1285 of Rupees 46,381. We beg, therefore, that that sum may be credited to the account.

During such a crisis we are not contractors who would seek relief without making such sacrifices as lie in our power, and, as in the statement enclosed we have shown the profit we have derived in the first two years of the lease, Rupees 43,722-7-7 (the third year giving only a nominal return), we beg to express our readiness to refund to the treasury one half of this amount Rupees 21,861-3-9, and beg the balance of guarantee may be remitted.

2. Unlike mercantile firms we derive no income from speculations. Our proposal, therefore, really means a refunding of what we have already consumed in living.

ENCLOSURE No. 2.

STATEMENT showing Excise Duty paid to Government and Deficit in Guaranteed Revenue in North Arcot.

Fasli.	Guarantee per Annum.	Sales.	Excise Collections paid into Treasury.	Deficit of Guarantee.	Excess over Guarantee.	Profit of Renters as shown in Accounts submitted.
	RS.	GALS. DRS.	RS. A. P.	RS. A. P.	RS. A. P.	
1285 ...	242,000	115,615 0	2,88,381 9 0	...	46,381 9 0	
1286 ...	242,000	75,362 26	1,87,944 13 10	54,055 2 2	...	Rupees 30,427-7-3
1287 ...	242,000	34,323 37	85,597 4 3		...	„ 13,295-0-4
		23,000 0	58,000 0 0	96,402 11 9	...	„ 4,306-3-8
				1,50,457 13 11	...	Supposed profit from Jan. to June, Rupees 2,750.

ARCOT, 18th February 1878.

(Signed) CORBETT AND MORISON.

(True Copy.)

CHITTOOR, 23rd February 1878.

(Signed) H. TREMENHEERE, for Collector.

IN their Proceedings, dated 1st November last, No. 4,901, the Board authorized the Collector to suspend the demand against the arrack renters, Messrs. Corbett and Morison, on account of arrears for Fasli 1286, and to arrange instalments for the liquidation of the amount, Rupees 54,055, within the close of the current fasli on the understanding that current demands were to be satisfied with punctuality and the outstanding balances were to bear interest. This condition has not been complied with, and the Collector has not reported the instalments arranged as directed. It does not appear that any settlement was come to, as arrears have still further accumulated, and the balance now due is as marginally shown. Messrs. Corbett and Morison express their inability to liquidate these arrears and ask for some relaxation of the demand on the plea of the loss they have sustained from the very adverse nature of the season. The terms proposed are as follows:—That the excess over the guarantee paid in Fasli 1285 be set against the actual deficit in Fasli 1286 and that estimated for Fasli 1287, and that, after deducting from the balance half the renters' profits relinquished by themselves, the balance be remitted. The result of a settlement on the basis proposed would be the grant of remission to the extent of Rupees 81,858 as shown by the figures marginally noted.

	RS.	A.	P.
On account of Fasli 1286... ...	54,055	2	3
On account of first quarter of Fasli 1287.	22,767	0	11
On account of second quarter of Fasli 1287...	12,635	10	9
Total ...	89,457	13	11

Fasli.	Guarantee.	Issues.	Duty.	Excess or Deficit.
	RS.	GALS.	RS.	RS.
1285 ...	2,42,000	1,15,615	2,90,740	+48,740
1286 ...		75,362	1,87,944	—54,056
1287* ...		34,323	85,597	—98,403
		23,000	58,000	

* Actuals for first half-year; estimate for second half-year.

	RS.
Deficit for Faslis 1286 and 1287 ...	1,52,459
Deduct excess over guarantee for Fasli 1285	48,710
	1,03,719
Deduct half profits for Faslis 1285 and 1286 as stated by the renters ...	21,861
Balance ...	81,858

2. The Board cannot assent to any such arrangement. In the first place they deem it necessary to reaffirm most positively that excess payments in one year will not on any account be allowed to be set against deficiencies in another. The excess payment for Fasli 1285 must be put out of account altogether; it may be as well, however, to note that the excess over guarantee was due solely to enhancement of duty from Rupees 2 to Rupees 2-10-0 per gallon at the commencement of the current lease, and that the increased revenue was not due to development by the renters as the statement of sales marginally noted shows. In the second place the Board cannot accept the calculation of profits put forward. The sums entered in the statements of receipts and disbursements furnished for the two years in question on account of interest and depreciation on the amount of capital sunk in buildings, stock and plant are excessive. The Board think that, if a moderate sum be allowed on this account, the profits of the three faslis will not fall far short of a lakh. It is not, however, necessary to make an accurate computation; the renters cannot be guaranteed against loss or assured a profit as they appear to claim; it must be borne in mind that they have made large profits in former years and may fairly be called upon to make good a deficiency in bad years. They clearly, however, cannot pay up so large a sum as a lakh and a half, and some relief is necessary. The Board resolve therefore to grant a remission* of half the balance outstanding from Fasli 1286 and for the first half of Fasli 1287 on the distinct understanding that the demand for the second half of the fasli is punctually satisfied and the arrears left due after the remission paid by three or four equal instalments before the end of the fasli. The Board are

	GALS.
Fasli 1282...	128,942
„ 1283...	119,698
„ 1284	116,630
„ 1285...	113,383
„ 1286...	74,620

*Fasli.	Arrears.	Remission.	Balance to be collected.
	RS.	RS.	RS.
1286	54,055	27,027½	27,027½
1287	35,403	17,701½	17,701½
Total ...	89,458	44,729	44,729

also willing to forego interest on the arrears up to April 1st, after which interest must be charged. The Collector will see that these terms are strictly adhered to, and will report if the conditions are not complied with.

(True Copies and Extract.)

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

To the Collector of North Arcot.

Exd. J. W. Ficher.

Received

MARCH.

No. 706.

Abkári of North Arcot District.—Granting remission of half the balance outstanding for Fasli 1286 and for the first half of Fasli 1287 on certain conditions.

Encl.

1878.

Board of Revenue, MADRAS.

PROCEEDINGS, 15TH MARCH 1878, No. 706.

No. 707.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 15th March 1878.

Read again Board's Proceedings, dated 2nd February 1877, No. 423; 9th April 1877, No. 1,582; 12th July 1877, No. 3,275; and 5th October 1877, No. 4,646.

Read also the following letters:—

From T. PRITCHARD, Esq., Abkári Izzaradar, Chingleput, to R. W. BARLOW, Esq., Collector of the Chingleput District, dated Madras, 2nd February 1878, No. 55.

I HAVE the honor to acknowledge the receipt of your letter, No. 66, of the 31st ultimo, and to state that up to 31st December last, although property was distrained from several toddy bazaarmen, I have not been able to realize more than Rupees 6,207-3-3 as shown below:—

—	Balance on 30th June 1877.			Collections.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Saidapet	6,750	5	3	404	5	11	6,345	15	4
Trivellore...	3,801	6	0	481	3	10	3,320	2	2
Ponneri	5,194	8	2	938	14	11	4,255	9	3
Chingleput	9,311	3	11	1,191	5	3	8,119	14	8
Madurantacum	6,594	10	1	1,205	6	9	5,389	3	4
Conjeveram	7,963	3	2	1,985	14	7	5,977	4	7
Total ...	39,615	4	7	6,207	3	3	33,408	1	4

2. In my letter, No. 521, of 31st August 1877, I said about Rupees 9,000 would be collected, and although I have not succeeded in doing this by Rupees 2,792-12-9 confiscated property for about this amount remains unsold, and as palmyrah toddy is now in the market and the condition of the bazaarmen improving, I am in hopes of recovering about Rupees 5,000 by the end of April next, making an aggregate sum of Rupees 11,207-3-3, leaving a loss of revenue amounting to Rupees 28,408-1-4.

3. The accounts for December 1877 were due on 25th January 1878, but they did not arrive till 28th, which, I am sorry to say, prevented my sending you the information I now do earlier.

ENCLOSURES Nos. 1 and 2.—Statements.

No. 43.

SUBMITTED to the Board of Revenue information with reference to paragraph 2 of their Proceedings, No. 3,275, dated 12th of July last. The renter's letter was received only late last night.

2. On receipt of Board's Proceedings, No. 4,646, dated 5th October last, Mr. Pritchard was requested to forward a detailed account of toddy charges claimed by him as a set off, but this he has not furnished up to date and the statement has now been compiled from the accounts of this office and is herewith submitted.

3. A second statement showing the final results of Abkári collections for Fasli 1286, including the realization of recoverable balances set against the guarantee for that fasli, is also enclosed, and it will be seen that the deficit in the guaranteed minimum amounts to Rupees 62,263-2-4.

PULICAT,
5th February 1878.

(Signed) R. W. BARLOW,
Collector.

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 1876 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	85,605	2	7	47,083	10	3	38,521	8	4
Toddy	1,24,135	5	6	76,431	1	7	47,704	3	11
Total ...	2,09,740	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. 1286			47,083	10	3
Do. less do. "			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. Faslis 1282-83-84.	Increase.	Present Revenue. Faslis 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

system, 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. I would 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 456 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 Abkári farm has given the Collector every satisfaction.

COROMANDEL,
26th February 1878.

(Signed) R. W. BARLOW,
Collector.

THE foregoing papers relate to the application of the abkári 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 ...	63,701	9	2
3. Amount of recoverable balances realized within six months' time allowed in Board's Proceedings, dated 12th July	4,673	9	6
4 Collections on account of previous faslis	3,055	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
	1,23,514	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 59,541-3-1, 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 1786 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 2,600. 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 3,056 on account of collections of arrears of previous faslis, it is clear that this cannot be claimed as a right; but in the peculiar circumstances of the season the Board will allow the sum to stand to the renter's credit as against the deficit of Fasli 1286. The deficit is, therefore, Rupees 56,485-4-2, but any sum which the renter may pay before the end of April on account of toddy arrear collections for Fasli 1286 may be set against the deficit.

4. The profits of Fasli 1286 have been returned as Rupees 28,807 in the annual statement No. 4 submitted by the renter, and as the whole balance due by the shopkeepers has been debited, whereas a portion of it may prove to be recoverable, this sum is probably below the mark; in the previous fasli the profits cannot have fallen short of 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 greater 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 abkári 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.

1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 15TH MARCH 1878, No. 707.

Read

Ext.

Received

MARCH.

No. 707.

Abkári of Chingleput District. — Allowing a remission of Rupees 20,000 on account of the exceptional circumstances of Fasli 1286 on condition that the remainder of the outstanding balance is paid up within 30th April 1878, and requesting Collector to expedite submission of the statement of the realization of the guaranteed revenue for second quarter of Fasli 1287.

27

No. 1,081.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th April 1878.

Read the following letter from C. T. LONGLEY, Esq., Collector of Salem, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 15th April 1878, No. 155 :—

I HAVE the honor to submit herewith, for the favorable consideration of the Board, a petition presented by the toddy renters of the district, requesting remission of portions of their rents on account of losses sustained in consequence of famine.

2. The subject of remissions was first mooted in my letter, No. 429, dated 12th August 1877. The Board then informed* me that the question of remissions must be left for settlement after the famine; they however permitted a suspension of kists for the two Faslis 1286 and 1287 up to January last to the extent shown in the annexed table, evidently hoping that the country would by that time revert to its normal condition :—

* Proceedings, No. 3,883, dated 20th idem.

Taluqs.	Annual demand.	Balance of Fasli 1286 on 1st October 1877.	Portion of the demand suspended for Fasli 1286.		Kists up to January for Fasli 1287.	Portion of demand suspended for Fasli 1287.		Total amount suspended up to January.	Amount to be collected up to January.	
			Proportionate fraction.	Amount.		In fraction.	Amount.		Fasli 1286.	Fasli 1287.
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Salem	40,000	13,646	1/3	13,333	13,333	1/3	4,444	17,777	313	8,889
Ahtur	7,300	1,883	1/8	1,460	2,433	1/6	486	1,946	423	1,947
Namkul	3,500	..	..	..	1,166	1/4	291	291	..	875
Trichengode	10,100	4,285	1/3	3,366	3,366	1/3	1,122	4,488	919	3,244
Dharampuri	1,930	823	..	823	643	1/3	321	1,144	..	322
Krishnagiri	4,450	1,625	1/3	1,483	1,483	1/3	494	1,977	142	989
Oossoor	49,350	23,478	2/5	19,740	16,450	2/5	6,580	26,320	3,738	9,870
Tripatore	8,000	194	1/4	194	2,666	1/4	666	860	..	2,000
Uttankarai	3,100	1,340	1/3	1,033	1,033	1/3	344	1,377	307	689
Total ..	1,27,730	47,274	..	41,432	42,573	..	14,748	56,180	5,842	27,825

3. The Board are aware that this hope has not been realized, and that there will be a good deal of distress until the end of the current fasli when the term of the present rents will expire. I would therefore respectfully submit that the question of remissions should be settled at once. There is no doubt that the renters have sustained very serious losses from the famine, and their case well deserves consideration. It does not seem necessary to go into the accounts of each renter to ascertain the exact extent of individual losses, as the Government may not be prepared to compensate each renter to the full extent of his loss; but a very good idea of the extent to which the district has suffered by the famine may be obtained from the subjoined statement which compares the population of the several taluqs as ascertained in the recent census with that of 1871 :—

Taluqs.	Population according to the Census of 1871.	Population according to the Census of 1878.	Percentage of Decrease.
Salem	403,892	316,787	21·57
Ahtur	162,630	137,704	15·33
Namkul	273,392	Not known.	...
Trichengode	246,986	170,698	30·89
Dharampuri	187,312	142,637	23·84
Krishnagiri	170,249	125,374	26·36
Oossoor	189,068	Not known.	...
Tripatore	192,704	168,259	12·68
Uttankari	150,569	110,977	26·30
Average of percentage of decrease ...	...	...	22·44

4. It must be remembered that the bulk of the consumers of toddy belong to the lowest classes who in ordinary seasons live from hand to mouth; and as the present decrease in the population (which is above one-fifth and nearly one-fourth of that in 1871) consists of the poorest classes, it is evident that the sales of toddy were very seriously affected by the famine. To this decrease must also be added a large number of persons who, though still continuing to live in the district, have become so straitened in circumstances as to give up drinking toddy, a luxury to them in good years. The petitioners state that remissions were granted to the renters in the Bellary, Kurnool and other districts on account of famine; and if this is the case, I would submit that the renters of this district also are entitled to equal consideration. Remembering that famine prevailed *throughout* the toddy seasons of the current and past faslis, I would recommend that remissions be granted for both as follows:—

Taluqs.	Annual demand.	Percentage decrease of population as compared with the Census of 1871.	Remission recommended for each of the two Faslis 1286 and 1287.	
			Percentage on the demand.	Amount.
	Rs.			Rs.
Salem	40,000	21·57	30 per cent.	12,000
Ahtur	7,300	15·33	15 „	1,095
Namkul	3,500	Not known.	15 „	525
Trichengode	10,100	30·89	35 „	3,535
Dharumpuri	1,930	23·84	35 „	675½
Krishnagiri	4,450	26·36	30 „	1,335
Oossoor	49,350	Not known.	40 „	19,740
Tripatore	8,000	12·68	15 „	1,200
Uttankarai	3,100	26·30	30 „	930

5. If the above recommendation is approved, the amounts shown in the subjoined table will have to be realized from the renters:—

Taluqs.	Balance of Fasli 1286 up to March 1878.	Balance of Fasli 1287 up to March 1878.	Kists of April and May, Fasli 1278.	Total.	Total amount recommended for Faslis 1286 and 1287.	Balance to be recovered.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salem	2,031	22,312	13,333	37,676	24,000	13,676
Ahtur	243	4,561	2,433	7,237	2,190	5,047
Namkal	..	334	1,166	1,500	1,050	450
Trichengode	3,366	6,353	3,366	12,085	7,070	5,015
Dharampuri	823	321	643	1,787	1,351	436
Krishnagiri	1,625	2,966	1,483	6,074	2,670	3,404
Oossoor	15,773	32,017	16,450	64 240	39,480	24,760
Tripatore	..	3,027	2,666	5,693	2,400	3,293
Uttankarai	826	2,066	1,033	3,925	1,860	2,065
Total ..	24,687	72,957	42,573	1,40,217	82,071	58,146

6. I would suggest that these remissions be granted on the condition that if the remaining sum is not paid within the end of the current fasli, the full demand should be enforced against the defaulters.

7. Regarding the large balance against the Oossoor renter, I have ascertained from the Sub-Collector that he possesses no movable property on which to levy further distress. He has gone to Oossoor promising to give what security he can for the liquidation of arrears before the Tahsildar of Oossoor, who has not yet reported to me on the subject. I have this day issued Demand No. 4 on the renter. I am afraid that if the security offered is insufficient and if after deducting any compensation that may be given there still remains any amount unpaid, the farm will have to be resold,

when probably, considering the fact that a new lease will commence from 1st July, there will be no bidders, and the farm will have to be managed by Government during the remainder of the fasli.

8. I request the favor of early orders on the subject.

Enclosure No. 1.—Petition.

The district has suffered terribly and the Board accept the Collector's proposals which appear moderate and warranted by the circumstances of the several taluqs, viz., to remit Rupees 82,071 and collect the rest. The collections should have been shown, but the Board gather from the figures that the amount held in suspense is included in the above sum. As regards Oossoor, recovery of the balance seems somewhat doubtful, but if the Collector is satisfied that the renter is doing his best to pay up what is due after deducting the remission, it would be advisable to avoid a resale which would be useless at this late date. The Collector will see that the balances are settled within the current fasli.

(A true Copy and Extract.)

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

To the Collector of Salem with Petition returned.

Exd. W. H. French.

1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 17TH APRIL 1878, No. 1,081.

Enclt.

Received

APRIL.

No. 1,081.

Remission of Toddy Rents — in Salem District.—Accepting Collector's proposals for —.

No. 1,471.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st June 1878.

Read the following letter from H. J. STOKES, Esq., Acting Collector of Madura, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 20th May 1878, No. 174:—

Acting Collector's letter, No. 110, dated 30th March 1878, embodied in the Board's Proceedings, No. 1,028, dated 13th April 1878.
Acting Collector's letter, No. 147, dated 5th May 1878.

			Rs.
Madura ...	May		4,392
	June		4,392
		Total ...	8,784
Dindigul ...	May		2,434
	June		2,434
		Total ...	4,868
Pulni ...	May		1,750
	June		1,750
		Total ...	3,500
		Grand Total ...	17,148

IN continuation of my letters noted in the margin, I have the honor to submit herewith a petition from the Arrack Contractors of Madura, Dindigul, and Pulni Taluqs submitting supplemental statements of the loss sustained by them. For the reasons stated in the above letters, I recommend remission of 50 per cent. on the whole amount due till the end of their lease. The arrears due by them up to the end of April in those taluqs is Rupees 81,475, and the demand for May and June is Rupees 17,148 as per margin, making a total of Rupees 98,623. Of this I propose to remit Rupees 49,311, of which Rupees 21,307 has already been recommended for remission in the first of the letters quoted above.

ENCLOSURE No. 1.—Petition.

ENCLOSURES Nos. 2 and 3.—Statements.

Read also Petition No. 1,031, from the Abkári Contractors of Madura, Dindigul, and Pulni Taluqs.

UNDER the circumstances, the Board sanction remission of 50 per cent. of the whole amount due till the end of the lease, viz., Rupees 19,311.

2. Petitioners will be referred to the Collector.

(A true Copy and Extract.)

(Signed) J. STURROCK,
Acting Sub-Secretary.

To the Collector of Madura, with two petitions.
Endorsement to Petitioners.

Exd. W. J. Lewis.

1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 1ST JUNE 1878, No. 1,471.

Encl.

Received

JUNE.-

No. 1,471.

Abkári of Madura District.—Sanctioning remission of 50 per cent. of the whole amount due by the Arrack Contractors of Madura, Dindigul, and Palni Taluqs till the end of their lease.

No. 1,723.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd June 1878.

Read the following letter from W. S. WHITESIDE, Esq., Collector of North Arcot, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Chittoor, 14th June 1878, No. 155 :—

As called for in the Board's Proceedings, dated 9th March last, No. 623, I have the honor to forward herewith a Demand, Collection, and Balance Statement showing the arrears of toddy rent for Fasli 1286 up to April last, and also the deposits originally made by the toddy renters of this district.

2. I have repeatedly brought to the notice of the Board that the exceptionally disastrous nature of the last fasli has seriously affected the income of the toddy renters. The renters of the first three portions of the district mentioned in the accompanying statement, who are generally men of good circumstances, have incurred considerable losses in their trade while the renters of the Palmanair Taluq and the Kangundi Zemindari have been greatly impoverished in consequence of the very heavy losses they have sustained.

3. The general condition of this district during the famine was certainly not so bad as that of Bellary and Kurnool, but it is an undeniable fact that North Arcot was not far behind those districts as regards the severity of the famine and the consequent depressed state of the toddy trade. Large numbers of palmyra and date trees became unproductive in consequence of the continued absence of rain, and the lower orders of the native community who mainly drink toddy were in consequence of the prevalent high prices not in a position to spend their scanty earnings in the purchase of liquor as freely as was their wont in ordinary years. This circumstance tended seriously to affect the transactions of the renters, and I would have recommended earlier a remission of the arrears of their rents had I known that a similar concession had been granted by the Board in the Bellary and Kurnool Districts; but I was not then aware of the remission granted to the renters of those districts, and I was under the impression that the Board were not inclined to grant remission to toddy renters on the principle that speculators must take their own chances of profits and losses in their trade. I therefore confined my recommendations to the suggestion that the renters might be allowed to liquidate their arrears by instalments.

4. Comarasawmy Moodelly is not the only person who has applied for a remission of arrears of rent. All the toddy renters of the district have repeatedly addressed to me petitions earnestly begging for remission, but I refused to recommend the concession for the reasons above stated and insisted on their satisfying the arrears agreeably to the orders of the Board. The Proceedings under acknowledgment show that they have all now applied to the Board for orders to defer collection, and they are very desirous that remission should be granted to them as in Bellary and Kurnool. The arrear of toddy rents for Fasli 1286 amount to Rupees 27,547-14-5 as will be seen from the accompanying Demand, Collection, and Balance Statement. The return originally received from the Treasury Deputy Collector having been incorrectly prepared, the present revised statement was obtained from him after some correspondence on the subject, which has caused the delay in submitting this report. The renters declare that they are wholly unable to pay these arrears in consequence of the overwhelming losses sustained by them.

5. The Board have been pleased to grant in their Proceedings, dated 15th March last, No. 706, a remission of Rupees 44,729, being half of the arrears for Fasli 1286 and of the first half of Fasli 1287, to the Arrack Contractors Messrs. Corbett and Morison in consideration of the disastrous nature of the season. The toddy renters are also, I consider, entitled to some such concession, but half of their arrears for Fasli 1286 and for the first half of the present fasli will amount to no less than Rupees 31,860-15-2, and I am not prepared to recommend so large a remission for them.

6. I would, however, respectfully recommend that the whole of the arrears for Fasli 1286 due from the renters of the Palmanair Taluq and Kangundi Zemindari, and three-fourths of the arrears of that fasli due from the remaining renters of the district, aggregating in all Rupees 23,941-14-10 as per column 5 of the accompanying statement, may be remitted and ordered to be included in the list of irrecoverable arrears. The reason for my recommending a full remission in the case of the Palmanair and Kangundi renters is that they are, I am satisfied, in an utterly impoverished condition and wholly unable to pay up any portion of their balance. The other renters, except Comarasawmy Moodelly, of Chendragiri Taluq, &c., from whom no arrear for Fasli 1286 is due, are at present in fairly affluent circumstances and can be expected to liquidate one-fourth of their arrears. This concession will be accepted by the renters as a very great boon, and they will then be able to meet the current arrears of their rent which amount to no less than Rupees 76,144.

Enclosure No. 1.

Statement showing the Demand, Collection, and Balance of Abkári Revenue due by the Toddy Renters in the District of North Arcot for Fasli 1286 and also the amount of their deposits and that recommended for remission.

Names of Taluqs and Divisions.	Total Demand for Fasli 1286.	Total Collection for Fasli 1286.	Balance for Fasli 1286.	Amount to be recommended for remission.	Amount deposited		
					In Cash.	In Notes.	Total.
1	2	3	4	5	6	7	8
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Chittoor Taluq and Punganur Zemindari.	14,140 0 0	10,192 1 0	3,947 15 0	¾ of the 4th column. 2,960 15 3	1,835 0 0	1,700 0 0	3,535 0 0
Wallajah, Arcot, Wandiwash, and Polur Taluqs and Arni Jaghire	39,260 0 0	34,428 13 7	4,831 2 5	¾ of the 4th column. 3,623 5 10	...	9,900 0 0	9,900 0 0
Gudiattum and Velloro Taluqs	36,020 0 0	30,375 3 0	5,644 13 0	¾ of the 4th column. 4,233 9 9	9,005 0 0	...	9,005 0 0
Chendragiri Taluq, Kalastri and Carvetnugger Zemindaries	16,455 0 0	16,455 0 0	...	...	13 12 0	4,100 0 0	4,113 12 0
Palmanair Taluq	9,435 0 0	...	9,435 0 0	Full amount of 4th column. 9,435 0 0	2,358 12 0	...	2,358 12 0
Kangundi Zemindari	5,270 0 0	1,581 0 0	3,689 0 0	Full amount of 4th column. 3,689 0 0	1,317 8 0	...	1,317 8 0
Total ...	120,580 0 0	93,032 1 7	27,547 14 5	23,941 14 10	14,530 0 0	15,700 0 0	30,230 0 0

(Signed) E. S. LAFFAN,
for Collector.

ENCLOSURE No. 2.

STATEMENT showing the Annual Beriz of the Abkári and Toddy Renters of North Arcot District and the amount of Security tendered by each of them—1877-78.

Names.	Taluqs.	Amount of Annual Beriz or Guaranteed Revenue.	SECURITY TENDERED BY RENTERS			Remarks.
			In Cash.	In Promissory Notes.	Total.	
1	2	3	4	5	6	7
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Messrs. Corbett and Morison ...	Abkári Renters of Ranepet and Palmanair Distilleries	2,42,000 0 0	...	30,000 0 0	30,000 0 0	
Golla Chinna Guruvappa Naidu ...	Chittoor Taluq and Punganur Zemindari	14,140 0 0	1,835 0 0	1,700 0 0	3,535 0 0	
Arcot Balakristna Moodelly... ..	Wallajah, Arcot, Wandiwash and Polur Taluqs and Arni Jaghire..	39,260 0 0	...	9,900 0 0	9,900 0 0	
Wallajah Ramasami Moodelliar ...	Chendragiri Taluq, Kalastri and Carvetnugger Zemindaries.	16,455 0 0	13 12 0	4,100 0 0	4,113 12 0	
Kolar Asanna and Gurusami ...	Palmanair Taluq	9,435 0 0	1,018 8 0	1,340 4 0	2,358 12 0	
Kistnapuram Venkatasa Naidu and Papa Naidu.	Kangundi Zemindari	5,270 0 0	1,317 8 0	...	1,317 8 0	
Vaniembady Venkatasami Setty, Cothandarama Chetty and Neelamega Moodelly.	Gudiattum and Vellore Taluqs ...	36,020 0 0	9,005 0 0	...	9,005 0 0	
	Total ...	1,20,580 0 0	13,189 12 0	17,040 4 0	30,230 0 0	

CHITTOOR,
12th June 1878.

(Signed) J. A. MARJORIBANKS,
Deputy Collector.

(Signed) E. S. LAFFAN,
for Collector.

THE arrears of toddy rents for Fasli 1286 amount to Rupees 27,548 and those of the current fasli to Rupees 76,144; the Collector proposes to remit the arrears of Fasli 1286 altogether in the case of the Palmanair and Kangundi renters, who are stated to be in a greatly impoverished condition and three-fourths of the arrears in the case of the other renters with the exception of the Chendragiri renter who has paid the demand in full and to whom he would grant no remission. He considers that this concession will suffice and will enable the renters to meet current arrears of rent.

2. The sum recommended for remission is Rupees 23,942, which is 23 per cent. of the demand (excluding Chendragiri). The Board have no doubt that in the exceptional circumstances of the season some remission is required, but they think it would be better to grant it in the form of a percentage reduction of the demand instead of remitting a certain proportion of the arrears, a plan which may be regarded as favoring those who have been most backward in payments. A higher percentage may still be granted in cases in which the loss has been heaviest, as in Palmanair and Kangundi, a lower rate being given where the loss has been less severe and the means of the renters enable them to meet it better. The Board authorize the Collector accordingly to grant remission not exceeding 25 per cent. of the demand for each farm on account of toddy for Fasli 1286, the proportion granted in each case being left to his discretion.

3. Efforts should be made to collect current arrears promptly.

4. With reference to the enclosure subsequently received under wrapper showing the security deposited by Messrs. Corbett and Morison as Rupees 30,000 only, the Collector is requested to state why the prescribed sum, one-fourth of the annual guaranteed revenue, viz., Rupees 60,500, was not required in accordance with the terms of the contract; he will also state what security has been deposited by the renters on account of the ensuing lease.

(True Copies and Extract.)

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

To the Collector of North Arcot.

Ezd. A. Grubert.

1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 22ND JUNE 1878, No. 1,723.

Encl.

Received

JUNE.

No. 1,723.

Toddy Farms—of North Arcot District.—Authorizing Collector to grant remission of 25 per cent. of demand for each of the — for Fasli 1286, and calling for report regarding the security deposited by Messrs. Corbett and Morison, Arrack Renters of the District.

No. 1,768.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 26th June 1878.

Read the following letter from H. J. STOKES, Esq., Acting Collector of Madura, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 14th June 1878, No. 214:—

I HAVE the honor to submit for the favorable consideration of the Board of Revenue a petition from the toddy contractor of Pulni Taluq praying for remission on account of the heavy losses sustained by him during the period of his lease by an outbreak of cholera, protracted famine, and consequent low consumption. He submits accounts showing a total loss of Rupees 5,721-6-0, but how far they are reliable the Sub-Collector is unable to judge.

2. He, however, admits that the existing stock of Cocoa and Palmyra trees is not large enough to make the farms pay at the present rate of rent, and that the petitioner had no data to enable him to make an accurate estimate, as he was the first contractor since the arrack and toddy farms were separated and he is, therefore, entitled to consideration. It should also be remembered that Pulni was the most distressed part of the district where famine began earlier and ended later than elsewhere.

3. I therefore recommend a remission of 50 per cent. of what is outstanding against him by the end of this fasli or Rupees 638, inasmuch as he has also regularly paid the Government dues.

	RS.
Arrears up to the end of May	1,134
Demand for June...	142
Total...	1,276
50 per cent.	638

ENCLOSURE No. 1.—Petition.

THE Board sanction remission of Rupees 638 as recommended.

(A true Copy and Extract.)

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

To the Acting Collector of Madura, with petition returned.

Rxd. G. Freeman.

1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 26TH JUNE 1878, No. 1,768.

Read

Ent.

JUNE.

No. 1,768.

Arrears of Revenue—outstanding against the toddy contractor of Pulni Taluq, Madura District.—Sanctioning remission of Rupees 638 from the—.

41

No. 1,975.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th July 1878.

Read the following letter from H. J. STOKES, Esq., Acting Collector of Madura, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Shembaganur, 4th July 1878, No. 236 :—

I HAVE the honor to enclose a petition (with translation) from the arrack renter of Tirumangalam Taluq, and to recommend, at the instance of the General Duty Deputy Collector, that a concession similar to that granted to the arrack renters of Madura, Dindigul and Pulni Taluqs, in the Board's Proceedings of the 1st instant, No. 1,471, may be made in his case also. The arrears due up to the end of May amount to Rupees 9,305, add to it Rupees 1,000—the demand for June—the whole Government dues to the end of the fasli amount to Rupees 10,305. Of this I request sanction of the Board for remitting 50 per cent., or Rupees 5,152-8-0, *i.e.*, Rupees 1,680, in addition to Rupees 3,472-8-0 remitted in Board's Proceedings, dated 21st May 1878. The balance, deducting deposits, will be realized as directed in the above Proceedings.

ENCLOSURE No. 1.—Tamil Petition.

ENCLOSURE No. 2.—Translation of Petition.

As a similar concession has been granted in the case of the renters of the Madura, Dindigul and Pulni Taluqs, the Board sanction remission of 50 per cent. of the whole balance due up to the end of the lease, viz., Rupees 5,152-8-0, in lieu of Rupees 3,472-8-0 already remitted.

(A true Copy and Extract.)

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

To the Collector of Madura, with Petition returned.

Exd. W. H. French.

Rev 14 3509/18.

1878.

Board of Revenue, MADRAS.

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

Read.

Recorded.

JULY.

No. 1,975.

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

43

No. 2,165.

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

Read the following letter from W. S. WHITESIDE, Esq., Collector of North Arcot, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Vellore, 23rd July 1878, No. 211 :—

I HAVE the honor to forword herewith, for the information of the Board, a statement of remissions granted by me to the toddy-renters of this district for Fasli 1286 in accordance with the instructions conveyed in paragraph 2 of the Board's Proceedings, dated 22nd ultimo, No. 1,723. I have, as directed, granted the remission in the form of a percentage reduction of the demand, and the total remission thus granted amounts to Rupees 25,276 as per column 4 of the accompanying statement.

2. The highest percentage, viz., 25, or one-fourth of the demand, has been adopted in the case of the Palmanair and Kangundi renters, who have suffered the greatest loss in consequence of the famine, and 23 per cent. in the case of the Chittoor and Punganoor renter, who has also suffered very serious loss in his transactions. The remaining renters have been allowed remission only at the rate of 20 per cent. of the demand, which I consider is a sufficient relief for them.

3. The Palmanair and Kangundi renters are by no means satisfied with the remission granted to them at 25 per cent. of their respective demands. I have already brought to notice in my letter of the 14th ultimo, No. 155, that these renters have been greatly impoverished and are wholly unable to pay up any portion of the outstanding balance; they have not as yet paid a rupee for Fasli 1286, and the rents of Fasli 1287 are also in arrears. They sustained the most severe loss of all the renters in consequence of the exceptionally disastrous nature of the past season and do not seem to possess any property available for attachment. One of the two partners of the Kangundi Division was murdered some time ago, leaving little or no property, and the other is *now* a pauper.

4. There is thus no means of recovering any portion of the balance of the toddy-rent for Fasli 1286 due from the Palmanair and Kangundi renters, and the deposits made by them as noted in the margin will have to be eventually credited towards the payment of the arrear of Fasli 1287. It is extremely doubtful whether any portion of their arrear of Fasli 1287 will be recovered from them, but I am in correspondence on this subject with the authorities in Salem, in which district the renters used to reside, and shall, after careful further inquiry, submit a separate report.

	RS.	A.	A.
Palmanair	2,358	12	0
Kangundi	1,317	8	0

5. As it is thus clear that it is utterly impossible to collect from the Palmanair and Kangundi renters the marginally-noted balance of Fasli 1286 left after granting the remission at 25 per cent. of the demand, I respectfully beg to recommend again that this balance be likewise remitted and ordered to be written off the accounts.

	RS.
Palmanair	7,077
Kangundi	3,952

6. With reference to paragraph 4 of the Proceedings under reply, I have the honor to state that Messrs. Corbett and Morison have already deposited Rupees 48,000 on account of their *new* triennial lease. A further sum of Rupees 31 is still due from them, and I have called upon them to deposit this difference without further delay.

7. Messrs. Corbett and Morison deposited only Rupees 30,000 as security for their late triennial lease. They failed to deposit the remaining amount so as to make up one-fourth of the annual guaranteed revenue, and I regret that this omission failed to be duly noticed in my office. They continued, however, very punctual in the payment of their kists, and, but for the effects of the famine, they would not have left any arrears for their time-expired lease. They are making every endeavour to liquidate the outstanding balance as early as possible, and I shall lose no time in speedily recovering the same from them.

ENCLOSURE No. 1.

STATEMENT showing the Percentage Remission granted to Toddy-renters for Fasli 1286 as directed in Board's Proceedings, dated 22nd June 1878, No. 1,723.

Particulars.	Demand for Fasli 1286.	Percentage of the Demand in Column 2.	Amount of Percentage remitted.
1	2	3	4
Chittoor Taluk and Punganoor Zemindari	14,140	23	3,252
Wallajah, Arcot, Polur, Wandewash Taluks, and Arnee Jaghire.	39,260	20	7,852
Chendragherri Taluk, Kalastri and Karvetnugger Zemindaris ...	16,455	20	3,291
Gudiattam and Vellore Taluks ...	36,020	20	7,204
Palmanair Taluk	9,435	25	2,359
Kangundi Zemindari	5,270	25	1,318
Total ...	1,20,580	...	25,276

VELLORE,
23rd July 1878.

(Signed) W. S. WHITESIDE,
Collector.

THE remissions granted are approved. The Board see no reason to write off the accounts at present the arrears still due against the Palmanair and Kangundi renters for Fasli 1286, for, although it may be impossible to realize now, recovery may be possible hereafter.

2. The failure to require from Messrs. Corbett and Morison the full amount of the deposit for the lease just expired indicates laxity in the Collector's Office.

(True Copies and Extract.)

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

To the Collector of North Arcot.

Exd. J. W. Fischer.

1878.
Board of Revenue,
MADRAS.

To

THE COLLECTOR OF NORTH ARCOT.

Dated August 3rd.

Printed 14th.

Read.

PROCEEDINGS, 3RD AUGUST 1878, No. 2,165.

Remissions — granted by Collector of North Arcot to the Toddy-renters of the District for Fasli 1286.—Approving the —, and stating that Board see no reason to write off the accounts at present the arrears still due against the Palmanair and Kangundi renters for that fasli.

AUGUST.
No. 2,165.

No. 2,348.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th August 1878.

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 6th August 1878, No. 508 :—

IN reference to Board's Proceedings, No. 1,468, dated 1st June 1878, I have the honor to forward the late Sub-Collector's report on the subject of the losses incurred by the Voilpaud and Madanapalli abkári renter.

2. Mr. Price proposed a remission of 50 per cent. for one fasli. Mr. Stuart suggests a remission to the same amount but for two faslies. The enclosed statement shows the actual losses of the renter, and in order that I might obtain these figures I have delayed reporting on the subject.

3. The demand against the renter for three faslies is Rupees 1,39,530. His net collections amount to Rupees 86,364, leaving him a loser of Rupees 53,165. The Board sanctioned Mr. Price's proposal of a remission amounting to Rupees 23,255. Mr. Stuart recommends a remission of Rupees 46,510.

4. I am of opinion that the remission which should be granted lies somewhere between the two proposals, Mr. Price's proposal being too low and Mr. Stuart's too high : 25 per cent. on the demand for the three faslies would amount to Rupees 34,882 and this would be a fair amount of remission which would not press too hard on the renter, nor involve a very large loss of revenue. The demand for the three faslies would thus amount to Rupees 1,04,647, of which the renter has paid Rupees 90,509.

5. I have no reason to doubt the reasonable accuracy of the figures in column 7 because they have been taken by the Tahsildars from the monthly accounts which were rendered by the renter for a long period before the subject of remission was mooted.

ENCLOSURE No. 1.

From A. J. STUART, Esq., Sub-Collector to J. F. PRICE, Esq., Acting Collector of Cuddapah, dated Madanapalli, 15th March 1878, No. 152.

IN reply to your docket, No. 256, dated 25th January 1878, forwarding a petition in original presented by Golla Chinna Gurappah Naidu, Abkári Contractor, I have the honor to forward the subjoined statement showing the demand, collection, and balance of abkári revenue and to submit a report as called for :—

Taluk.	Amount of rent for three faslies.	Quarter amount ordered to be kept under suspension for Fasli 1286-87.	Amount exclusive of the sum under suspension for three faslies.	Collection up to end of February 1878.	Probable amount of collection during the four months of contract.	Total probable collection.	Balance irrecoverable exclusive of the sum under suspension.	Contractor's net collection up to end of January 1878.	Probable amount of collection during the remaining months.	Total probable collection.	Total loss sustained by contractor. Difference of Columns 2 and 11.	Difference of Columns 4 and 11, or exclusive of the sum under suspension.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madanapalli ...	76,500	12,750	63,750	47,406	6,935	54,341	9,409	43,003	6,935	49,938	26,562	13,812
Voilpaud...	63,030	10,505	52,525	38,580	6,300	44,880	7,645	34,309	6,300	40,609	22,421	11,916
Total...	1,39,530	23,255	1,16,275	85,986	13,235	99,221	17,054	77,312	13,235	90,547	48,983	25,728

2. The petitioner is the contractor of both the taluks of Madanapalli and Voilpaud in the Sub-Division for three faslies, viz., 1285, 1286, and 1287.

3. The amount of rent payable by the contractor for the whole term of his contract is Rupees 1,39,530 at Rupees 25,500 and 21,010 for Madanapalli and Voilpaud respectively per annum.

4. Owing to the severity of famine quarter of rent was ordered to be held under suspension from the beginning of Fasli 1286, the net amount of demand consequently amounts to Rs. 1,16,275.

5. From the commencement of the contract up to end of February Rupees 85,986 has been collected against demand (exclusive of quarter suspension) Rupees 1,04,647-8-0, leaving a balance of Rupees 18,661-8-0 still due by the contractor.

6. From the examination of the accounts furnished by the contractor his gross collection up to end of January appears to be Rupees 94,939 and the expenditure incurred by him Rupees 17,626, the net amount of collection is consequently Rupees 77,313. The probable collection during the remaining period of the contract may be taken at Rupees 13,235, calculated on the average of the monthly collection from the beginning of the current fasli as per contractor's accounts which the Tahsildars think are reliable. From this it will be observed that the contractor has already paid a sum of Rupees 8,673 and has still to pay Rupees 17,053 over and above his net receipts which makes a total loss of Rupees 25,725 exclusive of the amount under suspension.

7. The sub-renters appear to have fallen into arrears to a large extent, the amount due by them up to the end of January last being Rupees 18,865 exclusive of the quarter of rent under suspension.

8. For the recovery of the arrears due by the sub-renters coercive measures appear to have been adopted by the contractor in three cases only, but the amount realized was only Rupees 114 against Rupees 2,775 due; no further steps have been taken. The impossibility of realizing any considerable further sum is attributed to the poor circumstances of the sub-renters occasioned by general distress in the Sub-Division—the result of the famine.

9. Under these circumstances, and taking into consideration the straits to which a large portion of the class who generally consume spirits have been reduced for bare sustenance, I do not think that half remission for the last two faslies would be too much to grant. This would by his own account leave him slightly a loser on the transactions of the whole three years.

10. The petition received with your docket is herewith returned.

(True Copy.)

(Signed) H. SUBBA ROW,
Temporary Deputy Collector,
for Collector.

ENCLOSURE No. 2.

STATEMENT showing the Demand, Collection, and Balance of the Abkári Contractor of Madanapalli and Voilpaud Taluks for Faslies 1285, 1286, and 1287.

Taluks.	Amount of Rent for three faslies.	Remissions sanctioned by the Board of Revenue.	Government collections up to the end of June 1878.	Total of Columns 3 and 4.	Difference of Columns 2 and 5.	Contractor's net collections up to the end of June 1287.	Difference of Columns 2 and 7.	
							Increase.	Decrease.
1	2	3	4	5	6	7	8	9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Madanapalli..	76,500 0 0	12,750 0 0	49,756 6 0	62,506 6 0	13,993 10 0	47,693 4 9	..	28,806 11 3
Voilpaud ..	63,030 0 0	10,505 0 0	40,753 4 0	51,258 4 0	11,771 12 0	38,671 10 2	..	24,358 5 10
Total ..	1,39,530 0 0	23,255 0 0	90,509 10 0	1,13,764 10 0	25,765 6 0	86,364 14 11	..	53,165 1 1

(Signed) W. D. HORSLEY,
Collector.

UNDER the circumstances the Board accept the Collector's recommendation and sanction a further remission of Rupees 11,627 over and above that granted in Proceedings, dated 23rd March 1878, No. 804.

(True Copies and Extract.)

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

To the Collector of Cuddapah.

Exd. J. Tulloch.

No. 2,447.

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

Read the following letter from J. GROSE, Esq., Collector of Nellore, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 7th August 1878, No. 3,192 :—

As promised in my letter, No. 2,547, dated 26th June 1878, I have the honor to submit herewith application from the toddy renters of the Nellore, Gudur, Kavali, and Rapur Taluks, praying that some remission may be granted to them for the favorable consideration of the Board.

2. From the statement herewith enclosed it would appear that, while the toddy rent for these four taluks for Faslis 1285, 1286, and 1287 was Rupees 43,230, the portion of it actually paid by the renters was only Rupees 21,685-8-10, leaving a balance of Rupees 21,544-7-2 now outstanding against them. The amount collected by them from their sub-renters and shopkeepers is Rupees 23,426-7-6 and the expenses incurred by them (cost of establishment *plus* rents paid for private trees) Rupees 7,775-11-9, so that they have paid to Government nearly as much as they have realized and much more than that amount *minus* their expenditure.

3. The daily chittas kept by the renters have been thoroughly examined and *found* tolerably trustworthy. The figures shown in the enclosed statement are an abstract.

4. One cause of the loss suffered by the toddy renters is the fact that numerous palmyra trees were destroyed, some being cut for relief camps and relief houses, some having withered away in drought of Faslis 1285 and 1286, and some having perished or ceased to bear toddy because mischief was caused to them by poor people who cut the leaves in order to eat the tender shoots and pith when grain was priced high in the local bazaars, but the chief cause was the fact that the famine compelled the toddy consumers to spend on grain the funds they had been accustomed to spend on toddy. Many of the retail shopkeepers became defaulters, and the renters of these four taluks were unable to collect more than Rupees 23,426.

5. The above circumstances seem to prove that these renters have sustained enormous loss. After careful consideration I am strongly of opinion that the entire remission of the balance due by the renters, viz., Rupees 21,544-7-2, will be nothing more than a fair concession on account of the extraordinary character of the season. Many other renters have presented applications for remission, but I deem it proper to bring to the favorable notice of the Board the cases of those renters only who seem to me to really require some relief. To prevent these renters from molesting their impoverished shopkeepers by pressing for their dues, I have ordered them to file an account showing the sums due by their sub-renters; and if the Board be pleased to grant this remission now recommended, I shall take care that the sub-renters share in the relief.

Public
5509/15

1878.

Board of Revenue, Madras.

To

THE COLLECTOR OF CUDDAPAH.

Dated August 20th.

Printed 20th.

Read.

PROCEEDINGS, 20TH AUGUST 1878, No. 2,348.

AUGUST.

No. 2,348.

Abkári of Cuddapah District.—Sanctioning a further remission of Rupees 11,627 to the Vollapaud and Madanapalli abkári renter.

ENCLOSURE No. 1.

Faslis.	Toddy Rent.	Collected by the Renters from Sub-renters, &c.	Paid by Renters to Government.	Expenses incurred by the Renters.	Total Columns 4 and 5.
1	2	3	4	5	6
Gudur Taluk.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Fasli 1285	5,300 0 0	3,278 14 0	5,322 3 4	258 12 11	5,581 0 3
Do. 1286	5,300 0 0	944 2 0	2,029 12 1	204 4 3	2,234 0 4
Do. 1287	5,300 0 0	913 7 4	500 0 0	258 15 6	758 15 6
Total ..	15,900 0 0	5,136 7 4	7,851 15 5	722 0 8	8,574 0 1
Rapur Taluk.					
Fasli 1285	1,300 0 0	1,733 8 0	1,300 0 0	271 2 1	1,571 2 1
Do. 1286	1,300 0 0	515 1 1	651 15 2	461 1 5	1,113 0 7
Do. 1287	1,300 0 0	291 0 0	..	236 14 0	236 14 0
Total ..	3,900 0 0	2,539 9 1	1,951 15 2	969 1 6	2,921 0 8
Nellore Taluk.					
Fasli 1285	5,540 0 0	8,141 4 0	5,540 0 0	2,142 7 9	7,682 7 9
Do. 1286	5,540 0 0	2,680 5 10	2,920 9 2	1,871 10 7	4,792 3 9
Do. 1287	5,540 0 0	2,146 14 3	..	1,943 1 11	1,948 1 11
Total ..	16,620 0 0	12,968 8 1	8,460 9 2	5,957 4 3	14,417 13 5
Kavali Taluk.					
Fasli 1285	2,270 0 0	1,737 8 0	2,270 0 0	49 1 4	2,319 1 4
Do. 1286	2,270 0 0	931 15 0	1,151 1 1	48 0 0	1,199 1 1
Do 1287	2,270 0 0	112 8 0	..	30 4 0	30 4 0
Total ..	6,810 0 0	2,781 15 0	3,421 1 1	127 5 4	3,548 6 5
Total Abstract.					
Fasli 1285	14,410 0 0	14,891 2 0	14,432 3 4	2,721 8 1	17,153 11 5
Do. 1286	14,410 0 0	5,071 7 11	6,753 5 6	2,585 0 3	9,338 5 9
Do. 1287	14,410 0 0	3,463 13 7	500 0 0	2,469 3 5	2,969 3 5
Total ..	43,230 0 0	23,426 7 6	21,685 8 10	7,775 11 9	29,461 4 7

(Signed) C. KALYANASUNDRUM CHETTY,
Ag. Deputy Collector,
for Collector.

THE sum which the Collector proposes for remission is 50 per cent. of the whole rent of the four taluks specified for the three faslis, the first of which was not unfavorable; this is a higher percentage than has been granted anywhere else, and the Board think it will suffice if 30 per cent. of the demand is remitted; the remissions in other districts range between 25 and 35 per cent. of the demand.

(True Copies and Extract.)

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

To the Collector of Nellore.

Exd. A. Grubert.

1878.

Board of Revenue, MADRAS.

To

THE COLLECTOR OF NELLORE.

Dated September 3rd.

Printed 12th.

Recd.

PROCEEDINGS, 3RD SEPTEMBER 1878, No. 2,447.

SEPTEMBER.

No. 2,447.

Abkári of Nellore District. — Expressing opinion that it will suffice if 30 per cent. of the demand on account of toddy rent of Nellore, Gudur, Kavali, and Rapur Taluks is remitted.

84/6259/78

No. 3,266.

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

Read the following letter from H. SEWELL, Esq., Acting Collector of Trichinopoly, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated 3rd July 1877, No. 231 :—

IN continuation of my letter of 7th January last, No. 8, and with reference to Board's Proceedings, dated 22nd January last, No. 262, I have the honor to submit herewith a statement showing a quantity of toddy sold in each of the shops in the Cantonment both previous to and since the abolition of the toddy-shop at the general bazaar, Pootoor. The statement also compares the sales in each shop in the corresponding months of the preceding year. There has been a total increase of $342\frac{3}{10}$ alavus or 3,650 gallons in the quantity sold in three shops during the past eleven months, but in the other fourteen shops the sale has been less by $1,191\frac{1}{10}$ alavus, or 12,704 gallons for the same period; so there has been a net decrease of $848\frac{7}{8}$ alavus or 9,054 gallons and 32 drams during a period of eleven months from the commencement of the fasli year. It is therefore clear that the Renter has suffered loss by the abolition of the shop which the Military authorities most strongly urged. There has been no improvement in the sales of the other shops in the Cantonment since the abolition of the general bazaar shop as I expected. The sales have been less as shown above, and this, I believe, has been caused principally by the drought. The Renter, I think, is therefore entitled to compensation for the average quantity sold in the previous year in the abolished shop *minus* the average loss on account of the drought.

2. The average monthly sale in the abolished shop for Fasli 1285 is $101\frac{5}{10}$ alavus or 1,080 gallons and 32 drams, the total quantity sold during the year being $1,215\frac{3}{4}$ alavus or 12,968 gallons. The average loss in all the rest of the shops on account of the drought is $7\frac{1}{2}$ per cent. Therefore the monthly loss to the Renter consequent upon the abolition of the shop at the general bazaar is $101\frac{5}{10} - 7\frac{1}{2} = 93\frac{2}{12}$, or say $93\frac{3}{4}$ alavus or 1,000 gallons.

3. An alavu of toddy is equal to 10 gallons and 32 drams, and it is sold to the public at Rupees 4. The value paid to the tree owner and the fee paid to the vendor amount respectively to Rupee 1 and Annas 4. Thus the profit which an alavu or 10 gallons and 32 drams of toddy yields to the Renter is Rupees 2-12-0. Thus the loss to the Renter by the abolition of the shop at the general bazaar amounts to Rupees 257-13-0 per month, and I request Board's sanction for the deduction of the above amount every month from the rent due by the Toddy Renter to the State from the date of the abolition of the shop.

4. I must not here omit to bring to the notice of the Board the large profit that the Toddy Renter has made in Fasli 1285 in the Trichinopoly Taluq and Cantonment farm which were held by the same men. The Board will observe from the following entry that it was Rupees 14,000 :—

	RS.	A.	P.
Toddy sold in the Trichinopoly Cantonment for 1285— 13,608$\frac{3}{10}$ or 145,154 gallons. Profit to the Renter at Rupees 2-12-0 per alavu	37,422	8	11
Toddy sold in the Trichinopoly Taluq for 1285— 6,459$\frac{1}{4}$ or 68,898 gallons and 32 drams. Profit at Rupees 2-4-0 and Rupees 2 per alavu	14,441	15	11
	51,864	8	10
Toddy rent for the Trichinopoly Taluq and Cantonment farm.	35,050	0	0
	16,814	8	10
Cost of establishment, &c., at 10 per cent.	1,681		0
Net profit to the Renter ...	14,133	8	10

5. The delay in this report is owing to the difficulty of getting full accounts from the Renter.

ENCLOSURE No. 1.—Statement.

THE Collector gives the loss as Rupees 257-13-0 per mensem, but he has omitted to take into account charges on account of establishment. Deducting 10 per cent. on this account, the net loss is Rupees 232 per mensem in round numbers, and the Board sanction a reduction of the rent due from the Toddy Renter to this extent.

(A true Copy and Extract.)

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

To the Acting Collector of Trichinopoly.

Exd. W. J. Lewis.

1877.
Board of Revenue
MADRAS.

PROCEEDINGS 12TH JULY 1877, No. 3,266.

Read

JULY.
No. 3,266.

Toddy-shop—at the general bazaar, Podoor, in Trichinopoly Cantonment.—Sanctioning the reduction of the rent due from the Toddy Renter by Rupees 232 per mensem on account of loss sustained by him in consequence of the abolition of the —.

No. 3,027.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st December 1876.

Read the following letter from J. HUNTER-BLAIR, Esq., Collector of Madras, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 27th November 1876, No. 375:—

WITH reference to paragraph 2 of the Board's Proceedings, dated 16th instant, I have the honor to submit a letter from the Deputy Collector of Madras, accompanied by statements* showing the arrears due by the toddy shopkeepers of the Madras District.

* Sent in original, are to be returned.

2. The Board will observe from the statement of arrears that the toddy shopkeepers have been more punctual in the payment of Government dues than arrack shopkeepers, owing, I believe, to the greater consumption of liquor by drinkers who cannot at present afford to indulge in their usual beverages, Colombo and Puttai arrack. I consider that the small amount of arrears show that the condition of toddy shops is not so deplorable as represented by the Deputy Collector, and as supposed by the Board. I have always been of opinion that the profits made out of toddy shops were very large, in which I am confirmed by the large offers made by persons who wish to rent the toddy shops in one lot. As regards the Municipal prosecutions referred to by the Deputy Collector, I have ascertained that this is the case every year, and I beg to enclose copy of a letter from the President of the Municipality on the subject.

3. In consideration, however, of the scanty yield of toddy from the cocoanut trees which have suffered much from want of rain, I think that some relief is necessary.

4. In his letter, No. 1,514, dated 8th November, the Deputy Collector recommended a reduction in the fixed dowles of toddy shops up to 31st January† 1877, and he now urges that as the monsoon has proved a decided failure up to date, the reduction be made to take effect for the whole year. The former recommendation would result in a loss to Government of Rupees 20,841-1-0, and the latter about Rupees 35,382, or nearly 13 per cent. of the fixed annual dowle.

† Copy forwarded with this office letter, No. 355, dated 14th November 1876.

5. The statement submitted by the Deputy Collector shows that the arrears up to the 14th instant were as noted in the margin. The extra dowle was necessitated by the requisition of the shopkeepers themselves for extra trees and must therefore be left out of consideration. I would recommend that the remaining arrears, viz., Rupees 3,065-7-0 or about $4\frac{3}{4}$ per cent. of the demand up to the 14th November 1876 be remitted. I consider that any relief in the shape of reduction in the dowle will tend to an unfair distribution of relief as all the toddy shops have not been selling in the same proportion as their dowles.

	RS.	A.	P.
Arrears out of fixed dowle ...	3,065	7	0
Do. extra do. ...	393	8	10
Total ...	3,458	15	10

6. In conclusion, I beg to inform the Board that the relief now recommended will probably be insufficient, if there is no further rain. I will report further when the actual necessity arises, but at present I think the remission I have proposed is ample.

ENCLOSURE No. 1.

From C. CUNDASAMY MUDALIAR, Acting Deputy Collector, Madras, to J. HUNTER-BLAIR, Esq., Collector of Madras, dated 17th November 1876, No. 1,582:—

WITH reference to your Official Memorandum, No. 919, of the 14th instant, I have the honor to forward herewith a Statement A, showing the arrears of toddy shops closed up to the 14th instant.

2. The arrears up to the end of October have subsequently been partially collected, and further arrears gathered; I have therefore closed the statement up to the date of your official memorandum under reply.

3. The arrears for the inside shops amounted, as will be seen from the statement, to Rupees 2,293-15-2, and for the outside shops to Rupees 1,165-0-5, forming a total of Rupees 3,458-15-7.

4. It must be mentioned here, that while the arrack shopkeepers call and pay at the office the value of the liquor they require, the toddy dowles are collected by the Curnams at the shops whither they proceed every day, or once in two days, and collect the money from the sale proceeds. When five days' dowle gather, notice of attachment is given to them, and for fear of losing the shops, they pay up the arrears whether they sell the toddy or not. The toddy shops, I may also mention, are viewed by the toddy-drawing classes in the light of hereditary property, and often entered in their Wills as portions of family property, and they stick tenaciously to these shops whatever may be their losses, and even sell other properties for the sake of continuing their shops. There are innumerable instances in which the shopkeepers have mortgaged their licenses to others and raised loans to meet the Government dowle, the Municipal tax, the garden rent, and the establishment charges, and many are still in debt to their creditors. The amount of arrears now existing cannot therefore be a proper index of the really deplorable condition of the toddyshops, which, as I have already reported, suffered both ways, viz., by the scanty yield they get, owing to the failure of rain, and the low sales they have, owing to the prevailing famine prices of food-grains.

5. It will be seen from column 6 of the statement that forty-eight of the inside shops, and no less than sixty-seven shops of outside limits, have been attached for arrears, many of them even three or four times within these four months of the fasli that have expired. The other shops have not been attached, not because the sales are good, but because they managed to pay up the arrears by other means.

6. I also enclose another Statement B, showing the period during which some of the shops that were closed for arrears remained vacant, and the loss consequently sustained in revenue. In this season, applicants are not very forward in taking vacant shops, and when they take the shops and pay the deposit money, they find much difficulty in getting and settling a proper garden. After they settle the garden and apply for stamping, the trees are stamped and then fifteen days, according to the rules, are allowed to them for preparation, and it is after this period the dowle commences. During the interval we do not get anything for the shops. The last Shop, No. 135, in the list has not been as yet taken up by anybody. On notice published, two applications have been received, but their whereabouts are not shown; and though notices were sent, they have not made their appearance. They are probably beggars who have no deposit money, and it is not known how long this shop will continue vacant.

7. Of the remaining three shops that are marked as *not opened*, application for stamping the trees has just been received for Shops Nos. 53 and 62, and the stamping will be finished in a couple of days and those fifteen days will have to be allowed for preparation, after which the dowle will commence. The applicant for No. 124 has not yet paid his deposit money; notice has been given to him that if he does not pay the deposit within two days and send in application for stamping, the shop will be given away to another. This being a 1st-class shop, the daily dowle of which is rather heavy, people hesitate to take it up, especially in the present season.

8. Such is the state of the toddy shops, notwithstanding that fresh gardens have been freely stamped as often as the shopkeepers wanted, in lieu of those that failed. Before the

fasli closes, many vacancies are likely to occur; and in the intervals they remain vacant, we lose a large revenue which, in the aggregate, will amount to a very large figure, besides ruining many families, whose sole means of income have been their toddy shops.

9. The condition of our toddy shops in a trying season like this, therefore requires your favorable consideration.

10. When I wrote my first report, the monsoon appeared to have set in, and I calculated that if the rain continued, the trees would rally and yield well in the course of two months, and adding one month more for the failure of the first crop of the year, which must affect the prices of grain, and consequently the means of the laboring classes for the remainder of the fasli, I thought it would be a sufficient relief if the dowles were reduced up to the end of January 1877. But now that the rains have closed after a single day's rain, and there appears to be no likelihood of our getting any more good rain, I am of opinion that the dowles should be reduced for the whole year, should the remaining days of the present monsoon prove unfavorable.

(True Copy.)

(Signed) J. HUNTER-BLAIR,
Collector.

ENCLOSURE No. 2.

From L. R. BURROWS, Esq., Acting President of the Municipal Commission, Madras, to J. HUNTER-BLAIR, Esq., Collector of Madras, dated 22nd November 1876, A No. 1,030:—

WITH reference to your docket of the 20th instant, requesting an early reply to your letter of the 14th, I have the honor to state that in order to give you some facts connected with the prosecution of the toddy shopkeepers, I ordered certain statements to be prepared in the Assessor's Department, but owing to a press of other work, these are not completed; hence the delay in replying. I may as well say that the toddy shopkeepers are a very troublesome lot to collect money from, and, *as a rule*, do not pay until a prosecution is instituted. It is therefore somewhat difficult to say whether they are hard-pressed by the bad season. So far as appears to the municipality they are very much the same this year as they always have been.

2. Two toddy shopkeepers have been imprisoned; one for six months, and the other for eighty-four days; they owed the tax for four years, and warrants had been issued against them for their arrest year after year, but until this year, had been successfully evaded. They owed, respectively, Rupees 390 and 248 to the municipality.

3. So many shops have failed to pay for a succession of years that a list of the particular shops which failed in this year would hardly throw any light on the inquiry.

(True Copy.)

(Signed) J. HUNTER-BLAIR,
Collector.

ENCLOSURES Nos. 3 and 4.—Statements.

THE Board accept the Collector's proposal and sanction the remission of Rupees 3,065-7-0, which, considering the diminished yield of the trees in the present season, is by no means excessive.

(True Copies and Extract.)

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

To the Collector of Madras with two Statements returned.

Exd. W. H. French.

1876.

Board of Revenue,

MADRAS.

Proceedings, 1st Dec. 1876, No. 3,027.

Received

DECEMBER.

No. 3,027.

Exd.

Abkári.—Sanctioning remission of Rupees 3,065-7-0, being arrears due by toddy shopkeepers of Madras District.

No. 4,845.

Proceedings of the Board of Revenue, dated 25th October 1877.

Read the following papers:—

From R. J. MELVILLE, Esq., Collector of Madras, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated 2nd October 1877, No. 272.

With reference to the Board's Proceedings No. 3,707, dated 9th August 1877, I have the honor to submit two statements, showing the results of the inquiries instituted by the Deputy Collector of Madras into the individual circumstances of each shopkeeper in arrears, and the sums recommended for remission in accordance with those results.

2. The Deputy Collector proposes to remit in all Rupees 8,120-1-0, and I support his recommendation. The remaining sum of Rupees 5,113-13-5 can be collected from the shopkeepers by whom it is due, and I would give them fifteen days' time to pay the amount.

No. 1,624.

OFFICIAL MEMORANDUM.

Your letter 2nd October 1877, No. 272.—Please explain as soon as possible the meaning of the column headed "Estimated profits realized or loss sustained" in the statement submitted; and what is the basis of the estimate.

Revenue Board Office,
Madras,
9th October 1877.

(By order.)
(Signed) H. E. STOKES,
Secretary.

From R. J. MELVILLE, Esq., Collector of Madras, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated 11th October 1877, No. 281.

In reply to your Official Memorandum, No. 1,624, dated 9th instant, I have the honor to state that the profits made by each Puttai and Colombo Arrack shopkeeper are 8 Annas and 7 Annas 2 Pies respectively on each gallon sold, as is shown in the margin. From this profit 3 Annas per gallon have been deducted on account of charges on a rough estimate made by the Deputy Collector — the charges including cost of establishment, cartage of liquor from the draw-out godown to the shop, and the rent of the shop. The net profit has been calculated on the number of gallons actually sold by the shopkeepers. Where the total profit in any case exceeds the arrears due by the shopkeeper, the excess is put down as profit, and where it is less, it is shown as loss in the statement submitted with my letter No. 272, dated 2nd instant.

	Colombo. Per Gallon.	Puttai. Per Gallon.
Government selling price	4 12 10	3 12 0
Shopkeeper's minimum price ...	5 4 0	4 4 0
Profit ...	0 7 2	0 8 0

Enclosures Nos. 1 and 2.—Statements.

The arrears at the end of Fasli 1286 were as follows:—

	Rs.	A.	P.
Colombo...	8,406	2	8
Puttai (Inside)	4,827	11	9
Total ...	13,233	14	5

2. The Collector, after scrutiny of individual cases, proposes to remit Rupees 3,883-5-6 under the first head and Rupees 4,236-11-6 under the latter; leaving a total balance of Rupees 5,113-13-5 which will be collected.

3. The Board approve and sanction these proposals.

(True Copies and Extract.)

(Signed) H. E. STOKES,
Secretary.

To the Collector of Madras.

Exd. A. Raitt.

1877.

Board of Revenue,

MADRAS.

PROCEEDINGS, 25TH OCTOBER 1877, No. 4,845.

Encl.

Received

OCTOBER.

No. 4,845.

Arrears due from the Arrack Shopkeepers in the inside limits of Madras Town Abkari on account of Fasli 1286.—Approving and sanctioning Collector's proposals for remitting a portion of the—.

No. 310.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th February 1878.

Read the following letter from C. J. KNOX, Esq., Special Assistant Collector, in charge, Kurnool, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated 11th January 1878, No. 24:—

I HAVE the honor to submit the report called for in Board's Proceedings, No. 5,332, dated 28th ultimo, on the state of the abkári balances.

2. I enclose a taluqwar statement giving full particulars up to the end of December of the demand, collection, and balance both of the arrack and toddy rents. The following is an abstract:—

—	Fasli 1286.			Fasli 1287 to end of December.		
	Demand.	Collection.	Balance.	Demand.	Collection.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.
Arrack	1,36,700	77,158	59,542	68,350	4,306	64,044
Toddy	90,830	46,604	44,226	45,415	3,187	42,228
Total ...	2,27,530	1,23,762	1,03,768	1,13,765	7,493	1,06,272

It will be seen that, owing to the difficulty of collection, much more was left uncollected than was authorized by the Board in their Proceedings, No. 3,679, dated 7th August 1877.

3. Except in the three cases marginally noted, where the renters are not men of any substance, probably the whole demand would be recoverable if we went to extremities by selling the farms at the renters' risk; but, considering the very exceptional nature of the season, this would be a harsh measure.

Nandial—Arrack.
Pattikonda } Toddy.
Nandikotkur }

4. The following statement shows the losses which will be sustained by the arrack renters on account of Fasli 1286, viz., the difference between the rent to be paid for the farm and the sale proceeds if the collection of the whole demand be enforced. Of course, the sale proceeds may have been understated, but, if so, I do not think that the error can be much, and the expenses of manufacture have not been taken into account. I also show again in the statement, for easy reference, the balance for Fasli 1286 outstanding:—

Taluqs.	Loss, viz., difference of rent and sale proceeds.	Balance of Fasli 1286.	Difference.
	RS.	RS.	RS.
Ramalkota	10,989	9,331	+ 1,658
Pattikonda	11,360	9,583	+ 1,777
Nandikotkur	11,459	12,992	— 1,537
Nandial	8,546	7,500	+ 1,046
Koilkuntla	7,334	6,008	+ 1,326
Sirwell	491	6,400	— 5,999
Cumbum	2,981	6,425	— 3,444
Markapur	2,512	1,299	+ 1,213

5. It will be seen from the above statement that in the five taluqs marginally noted if we remit the whole outstanding balance of Fasli 1286, the renters will still have suffered considerable losses. In the remaining three taluqs and particularly in Sirwell the amount in arrear considerably exceeds the difference between the demand and the sale proceeds. In the first five taluqs I would recommend that the whole of the outstanding balance of Fasli 1286 be remitted. In Nandikotkur I would remit three-fourths of it and in Cumbum one-fourth. I do not recommend any remission for Sirwell as the loss sustained in that taluq is very small.

Ramalkota, Pattikonda, Nandial, Koilkuntla, and Markapur.

6. As regards the arrack rents of Fasli 1287, it will be seen that out of the demand for the first six months of 68,350 only Rupees 4,306 have been collected, leaving a large balance of over 64,000 Rupees; probably these arrears will have to be treated much in the same way as the arrears of the former fasli as the character of the season in the latter half of Fasli 1286 and the first half of 1287 was much the same; but in the absence of any information from the renters as to the sale proceeds of arrack, I am unable to determine with any certainty how much ought to be remitted. If the Board wish I will call for this information, have the renters' books examined, and submit a further report, but I think the better way will be to suspend the collection of three-fourths of the demand of the first six months of the fasli and collect the remainder. From the 1st January the whole of the kists should be collected as they fall due. At the close of the fasli we will be better able to see how much of the suspended amount ought to be remitted.

7. We do not receive returns showing the sale proceeds of toddy, and therefore I cannot say what were the losses sustained by the renters. Considering the character of the season, I think we may conclude that the renters' receipts were not more than half what they usually are, and hence the losses must have been severe. In the absence of any data I would treat all the taluqs alike and remit three-fourths of the outstanding balances of Fasli 1286. With regard to Fasli 1287, I think it will be advisable to adopt the same course as was recommended in the case of the arrack rent, viz., to suspend the collection of three-fourths of the demand for the first six months, collecting the full kists from the 1st January.

Enclosure No. 1.

Statement showing the Demand, Collection, and Balance of Arrears of Fasli 1286 up to the end of November 1877 and the Collections of the Current Demand for the first five months of Fasli 1287.

Taluqs.	Demand for Fasli 1286.	Collections made in Fasli 1286.	Balance at the end of Fasli 1286.	Collections made from July to November 1877 on account of arrears for Fasli 1286.	Balance of arrears for Fasli 1286.	Demand for Fasli 1287 and from July to December 1877.	Collections from July to December 1877.	Balance.
Liquor.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Pattikonda	26,750 0 0	8,934 8 6	17,815 7 6	8,231 8 2	9,583 15 4	13,375 0 0	680 0 0	12,695 0 0
Ramalkota	27,550 0 0	9,135 1 0	18,414 15 0	9,083 11 0	9,331 4 0	13,775 0 0	...	13,775 0 0
Nandikotkur	23,000 0 0	8,685 2 0	14,314 14 0	1,322 4 8	12,992 9 4	11,500 0 0	500 0 0	11,000 0 0
Nandial	20,000 0 0	6,700 0 0	13,300 0 0	5,800 0 0	7,500 0 0	10,000 0 0	833 5 4	9,166 10 8
Koilkuntla	12,050 0 0	4,516 8 7	7,533 7 5	1,524 11 5	6,008 12 0	6,025 0 0	1,053 2 0	4,971 14 0
Sirwell	000 0 0	1,740 15 1	8,259 0 11	1,859 0 10	6,400 0 1	5,000 0 0	...	5,900 0 0
Cumb...	500 0 0	5,975 0 0	7,525 0 0	1,100 0 0	6,425 0 0	6,750 0 0	999 8 0	5,750 8 0
Markapur				0 0	8	1,925 0 0	240 0 0	1,685 0 0
							4,305 15 4	64,044 0 8
Total ...	1,36,700 0 0	46,691						
Toddy.								
Pattikonda	21,000 0 0	5,100 0 0	15,900 0 0	...	15,900 0 0	10,500 0	...	10,500 0 0
Ramalkota	31,850 0 0	9,225 14 0	22,624 2 0	11,680 2 0	10,944 0 0	15,925 0 0	2,243 9 3	13,681 6 9
Nandikotkur	23,150 0 0	8,896 11 8	14,253 4 4	2,024 2 0	12,229 2 4	11,575 0 0	...	11,575 0 0
Nandial	12,650 0 0	3,612 8 0	9,037 8 0	4,695 13 4	4,341 10 8	6,325 0 0	652 0 0	5,673 0 0
Koilkuntla	600 0 0	150 0 0	450 0 0		450 0 0	300 0 0		300 0 0
Sirwell	700 0 0	116 10 8	583 5 4	320 13 8	262 7 8	350 0 0	291 10 8	58 5 4
Cumbum	725 0 0	664 10 6	60 5 6	...	60 5 6	362 8 0	...	362 8 0
Markapur	155 0 0	116 4 0	38 12 0	...	38 12 0	77 8 0	...	77 8 0
Total ...	90,830 0 0	27,882 10 10	62,947 5 2	18,720 15 0	44,226 6 2	45,415 0 0	3,187 3 11	42,227 12 1

(Signed) C. J. KNOX,
Special Asst. Collr. in charge.

Kurnool,
11th January 1878.

Rev: Department.

No.

Proceedings of Board of Revenue.

Dated 13 Dec 1878.

Read 6 & 26 October 1878 Proceedings of the Board of Revenue, No. 1716, approving of Revenue granting remissions of Abkari Revenue in Madura District.

Proc: 1 Dec: 6 No. 3027
- 25 Oct: 77 No. 4825
- 5 Feb: 78 - 310
- 5 Mar: 78 - 600
- 23 - - - 806
- 15 - - - 706 & 707
- 17 April - - 1081
- 1 June - - 1471
- 22 - - - 1723
- 26 - - - 1768
- 16 July - - 1975
- 3 Augt. - - 2165
- 20 - - - 2348
- 3 Sept. - - 2449
- 12 July 77 - 3266

Commd. [illegible] Collector of Madura. [illegible]

2. He [illegible] ions in para 2 will be attended to [illegible] Board's Proceedings marginally [illegible] in which remissions of Abkari [illegible] have been granted during the [illegible] lease (Fasli 1285 to 1287) will be [illegible] for confirmation; the reasons for [illegible] stating the indulgence sufficiently [illegible] from the papers.

/True extract/

C. A. Galton
Actg. Secretary

To The Secretary to Government R.D with Copy of Bd's Proc: noted in the margin

W. Elliot
Munro Esqr

THE Board recognize the fact that, in the Kurnool District and in the circumstances of Fasli 1286, some remission of abkári balances cannot be refused.

2. The amounts outstanding to the end of December 1877 are Rupees 59,542 under arrack and Rupees 44,226 under toddy—total Rupees 1,03,768, on account of Fasli 1286. The Collector proposes to remit the whole of the arrack balances, amounting to Rupees 33,721, in the taluqs of Ramalkota, Pattikonda, Nandial, Koilkuntla, and Markapur; three-fourths of the balance in Nandikotkur, or Rupees 9,744; and one-fourth of that in Cumbum, or Rupees 1,606. Of the toddy arrears he would remit three-fourths, or Rupees 33,169. The total remission proposed is, therefore, Rupees 78,240 out of arrears amounting to Rupees 1,03,768, and of a demand of Rupees 2,27,530.

3. The Board are o[illegible] hat this is beyond the necessities of the case. The toddy renters have prob[illegible]ered more than the arrack renters, and the proposals regarding them, invol[illegible]t a third of the demand, are accepted. As regards arrack, the Board wou[illegible] one-half in the five taluqs where the Collector would remit the whole, one-th[illegible] Nandikotkur, and nothing in Cumbum. The renters can afford these term[illegible] statements as to receipts are to be relied on, from profits in the first and la[illegible] of the rent. The amount of remission thus modified will be reduced to Rup[illegible] 60.

4. The grant of this remis[illegible] ontingent on the renters at once paying up the remaining balance of Fasl[illegible]nd giving what the Collector may consider proper security for the observan[illegible]he condition which he proposes regarding the balance of the current Fasli 12[illegible] hese are that current kists from 1st January shall be puntually paid, and that [illegible]th of the arrears of the first half of the fasli, amounting to Rupees 1,06,272, sh[illegible]at once paid. The remaining balance will then be suspended until the er[illegible] fasli. These proposals are accepted by the Board, subject to the adjustme[illegible]ve sanctioned, of the arrears of Fasli 1286. The Collector will notify the te[illegible]ioned and proceed in accordance with the law against any renters who fail to[illegible] ith them at once.

(T[illegible] es and Extract.)

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

To the Collector of Kurnool.

Exd. A. Grubert.

Revised

1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 5TH FEBRUARY 1878, No. 310.

Encl.

FEBRUARY.

No. 310.

Abkári of Kurnool District.—Passing orders on letter from Collector recommending grant of remission to the Abkári Renters on account of loss sustained by them owing to famine

Revenue 1878 Dep^t
Proc^s 4/17 January 1879
No 5309.
Proceedings of the
Board of Revenue
Date 13th Dec^r 78
Rec^d 16 do
Encl 16

2 August 75 No 165-166.
4 October — " — 258/59

Sub-Collector Salt Revenue
Office Pondicherry
16th December 1878

To
The Secretary to Government
Revenue Department
Fort St George

Sir

I have the honour to forward herewith a petition addressed to the Board of Revenue by Messrs Ramaswamy Pillai & Co of Karikal praying for the remission of the duty levied on 1200 Measures of salt imported by them from Cuddalore and to state that the petitioners have paid the duty under protest.

I have the honour to be
Sir
Your most obedient
humble Servant
(Signed) [illegible]
Collector

Submitting for the information of Govt certain Board's Proc^s granting abkari remissions in Pondicherry Dt

Cl 180

Rec^d & R^d Nov 3075
" " 308

With Order.

14 Jany/79. R.17 Jany/79