Archives 1—10,000—6-10-78.

(1) Number of pages 76.
(2) Date of repair ~~[illegible]~~ 7/86
(3) Initials of the Referencer

TAMIL NADU ARCHIVES

ERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. 588 Press.
~~B.P. No.~~ ~~Mis.~~

Dated 27-5-1880 197 .

or roughly handled

588/1

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

27th May 1880, No. 588.

READ THE FOLLOWING PAPERS :—

No. 284. From S. SARAVANAMUTHU PILLAI, Abkári Contractor, to C. G. MASTER, Esq., Secretary to Government, Revenue Department, Ootacamund, dated Madras, 11th May 1880, No. 141.

I HAVE the honor respectfully to request that you will kindly lay the following matter for the consideration and orders of His Grace the Governor in Council.

2. In accordance with the advertisement published in the *Fort St George Gazette* of the 15th March last, tenders for the supply of Colombo arrack for the town of Madras from Faslis 1290 to 1292 were given to the Collector of Madras on the 30th day of April last, by four parties as follows :—

One by Messrs. Arbuthnot and Co., at Rs. 1-7-6 per Imperial Gallon.
One by myself, at Rs. 1-8-0 per Imperial Gallon.
One by Perumanayagam Pillai, at Rs. 1-9-0 per Imperial Gallon.
One by Aunsraj, at Rs. 1-10-0 per Imperial Gallon.

3. As on the day of opening the tenders, however, it came to be known that Thavasamuthu Nadan had also presented a tender, I took the opportunity of drawing the attention of the Collector to the *express orders of Government*, under which Thavasamuthu Nadan was *ineligible* to tender for the Colombo arrack contract as he already holds the contract for the supply of Puttai arrack. I also wrote to the Board pointing out the same fact, and stating that, as I was informed, Thavasamuthu Nadan's tender had not been presented till late in the evening of the appointed day.

4. From the enclosed copy of the Board's Proceedings, dated 10th May 1880, Miscellaneous No. 4,976, it appears that Thavasamuthu Nadan's tender has been accepted on the condition of his transferring the Puttai arrack contract, now held by him, to one Subbarayulu Naidu "as approved by the Collector," and that ultimately I am taken to task for writing as I did.

5. As regards the acceptance of Thavasamuthu Nadan's tender, I respectfully beg to state that it is opposed to the express orders of Government, and that when I held the contract both for the Colombo and Puttai arrack in 1869 and 1870, the Board and Government thought that the two contracts ought not to be left in the hands of one and the same person, and directed the separation of the two by granting the Puttai arrack to Mr. Pritchard. With reference to these orders of Government it was to be expected that Thavasamuthu Nadan's tender should have been rejected at the very outset as coming from the Puttai arrack contractor, even as in the Mofussil arrack renters are forbidden to compete for toddy rents and *vice versâ*. Indeed, when at the sales of the toddy farms of Coimbatore District for the current lease I wished to compete, my bid was at once rejected by the Collector as coming from the arrack renter.

6. But in the present case Thavasamuthu Nadan has been allowed to tender for the Colombo arrack and his tender has been accepted, subject to the proviso that he transfers his Puttai arrack contract to one Subbarayalu Naidu, who, to all intents and purposes, must be no other than a tool in the hands of Thavasamuthu Nadan, inasmuch as the period at which Subbarayalu Naidu agrees to accept the transfer is the middle of the lease, and he has not, I believe, even tendered for the contract. And following the same argument, it would, I respectfully submit, be equally equitable if at the expiration of the present term of the Puttai arrack contract Thavasamuthu Nadan, finding that his Colombo arrack contract does not pay him, wished to compete for the Puttai arrack contract and is permitted to transfer his Colombo arrack contract to a second person, and tender for the Puttai arrack contract again. To render thus so uncertain the orders of Government once passed after mature consideration is, in my humble opinion, very insecure to the public at large; for, to permit the contractor of one description of liquor to transfer his contract to another person in the middle of the contract period in view to the former making himself eligible to hold the contract of another description of liquor is, I most humbly and respectfully submit, not within the meaning of the orders of Government on the subject.

7. As regards my statement about the late presentation of Thavasamuthu Nadan's tender, I respectfully beg to draw your attention to paragraph 5 of the Collector's letter to Board, dated 7th instant, No. 150, of which an extract has been furnished to me, and is herewith submitted; from which it will be observed that Thavasamuthu Nadan's tender was not presented until after 6 o'clock or until the Collector "came downstairs" to go home. This, I respectfully submit, cannot be said to be "office hour" which it has always been understood to be from 11 A.M. to 5 P.M. It is also a fact that Thavasamuthu Nadan, when he first came to the Collector's office, had not his deposit money with him; but subsequently borrowed the required amount from Mr. Bunchelal Abeerchaund.

8. In conclusion I respectfully beg to state that I have held this Colombo arrack contract for the last sixteen years, during which I have always made my supplies punctually and to the entire satisfaction of Government and consumers unlike at the period anterior to my tenure of the contract. The correspondence on this subject from 1864 to date will show that I have conducted this business, involving a revenue to Government over six lakhs of rupees a year, with singular success and satisfaction to all parties concerned.

I therefore respectfully solicit that instructions may be issued by telegraph to the Board to stop all further action in connection with this contract, pending the final orders of Government, and that in consideration of my long connection with the business, my tender may be accepted.

ENCLOSURE No. 1.

COPY of letter from S. SARAVANAMUTHU PILLAI, to the Secretary to the Board of Revenue.

ENCLOSURE No. 2.

COPY of Proceedings of the Board of Revenue, dated 10th May 1880, Miscellaneous No. 4,976.

ENCLOSURE No. 3.

EXTRACT of letter from the Acting Collector of Madras, to the Secretary to the Board of Revenue.

No. 285. From Messrs. ARBUTHNOT and CO., Madras, to C. G. MASTER, Esq., Secretary to Government, Revenue Department, Ootacamund, dated Madras, 11th May 1880.

WE have the honor to address you with reference to a decision of the Board of Revenue, in respect of the tenders for Colombo arrack recently called for by the Collector of Madras. We enclose copy of our letter to the Board, dated 1st instant, together with copy of the Proceedings of the Board, dated 10th instant, and of the Collector's letter, dated 7th instant, therein referred to.

2. It will be observed that in protesting against the tender of Thavasamuthu Nadan being entertained, we submitted, firstly, that there had been an irregularity in the presentation of his tender; and, secondly, that Thavasamuthu Nadan being the Puttai arrack contractor for the town of Madras was, under the terms of a standing Government order, not eligible to tender. With regard to the first of these contentions we think the Collector's own letter shows that if our statement of what we believe to be the facts was not literally correct it, at all events, was so in spirit; for a tender handed to the Collector as he was actually leaving office, presumably, according to his letter, after 6 o'clock, can hardly be said to have been made during office hours, and we therefore think there was sufficient irregularity to make it at least a doubtful question whether the tender ought not to be rejected. On this point, however, we have no desire to lay stress beyond respectfully urging that the implied censure on us contained in the Proceedings of the Board is both uncalled for and unjustifiable.

3. But the second question raised by us is a far graver one, and we venture to submit, for the consideration of His Grace the Governor in Council, that great hardship is involved to *bonâ fide* tenderers by allowing a person clearly ineligible at the date of his tendering subsequently to qualify himself by transferring a contract which he holds to another person. We would further contend that by a transfer of this sort the intention of Government in ruling that one person shall not hold the two contracts for Colombo and Puttai arrack is very likely to be defeated, for, though the Puttai arrack may be nominally transferred to another person, it is far from improbable that the original contractor may continue to retain an interest in the contract; and, finally, if the Puttai arrack contractor is allowed to throw up his contract it is only fair that this contract should be offered for open competition instead of being privately transferred to a friend of his own.

4. We venture to hope that under the circumstances above mentioned His Grace the Governor in Council will be pleased to refuse his sanction to a decision of the Board of Revenue, the effect of which is, as it appears to us, practically to nullify a standing order of Government, and that he will issue instructions for the contract for Colombo arrack to be granted to us as having been the lowest legitimate tenderers.

ENCLOSURE No. 1.

COPY of Proceedings of the Board of Revenue, dated 10th May 1880, Miscellaneous No. 4,976.

ENCLOSURE No. 2.

COPY of letter from Messrs. ARBUTHNOT and Co., to the Secretary to the Board of Revenue.

ENCLOSURE No. 3.

EXTRACT of letter from the Acting Collector of Madras, to the Secretary to the Board of Revenue.

No. 286. Proceedings of the Board of Revenue, dated 12th May 1880, Miscellaneous No. 5,123.

Read the following letters :—

From Messrs. ARBUTHNOT and Co., to the Secretary to the Board of Revenue, dated 11th instant :—

WE have the honor to acknowledge receipt of copy of the Proceedings of the Board, dated 10th instant, relating to the tenders for Colombo arrack, and to inform you that we are addressing Government on the subject. We trust that, pending receipt of our letter, and of its consideration by Government, the Board will not complete the proposed contract with Mr. Thavasamuthu Nadan.

From S. SARAVANAMUTHU PILLAI, to the Secretary to the Board of Revenue, dated 11th May 1880 :—

I HAVE the honor to respectfully submit a copy of my letter to Government on the subject of the Colombo arrack contract for the town of Madras, and solicit that you will be pleased to forward the same with such remarks as you may deem fit.

MESSRS. ARBUTHNOT AND CO. and Saravanamuthu Pillai have appealed to Government against the Board's decision regarding the tenders for the supply of Colombo arrack to the town of Madras for three years from the 1st July, and as the matter demands early settlement, the Board will anticipate the call for a report and will at once lay the case before Government.

2. Five tenders were received as marginally noted, and the Collector recommended the acceptance of the lowest tender. He at the same time pointed out that Thavasamuthu Nadan is the contractor for the supply of the Puttai arrack and that Government had on a former occasion objected to both contracts being held by one person; the Puttai arrack contract expires on 30th June 1881, and Thavasamuthu Nadan expressed his readiness to transfer the remainder of his lease to his divided brother if his offer for the Colombo arrack contract were accepted. At the same time Messrs. Arbuthnot and Co. and Saravanamuthu Pillai put in petitions objecting to the acceptance of Thavasamuthu Nadan's tender on the same ground and also on the plea that his tender was not presented in time. The Board called for report, and it will be seen that there is not the slightest foundation for the assertion that Thavasamuthu Nadan's tender was put in too late, the tender and deposit having been handed to the Collector in person as he was leaving the office at 6 P.M. As regards the contention that the tender was not presented "during office hours" it is sufficient to point to the terms of the notice calling for tenders (*Fort St. George Gazette*, March 23rd, 1880, page 317), which intimates that tenders "will be received by the Collector of Madras up to the 30th April 1880," no time being specified.

	Rate per Imperial Gallon.		
	RS.	A.	P.
Annsraj, Sowcar	1	10	0
Perumanayagam Pillai	1	9	0
Saravanamuthu Pillai	1	8	0
Messrs. Arbuthnot and Co. ...	1	7	6
Thavasamuthu Nadan	1	6	0

Board's Proceedings, dated 5th May 1880, Miscellaneous No. 4,857.

3. As regards the other grounds of objection Thavasamuthu Nadan has now agreed to transfer the Puttai arrack contract for the remainder of his lease to one Subbarayulu Naidu, who is believed by the Collector to be wholly unconnected with the former and to be able to work the distillery satisfactorily. The Board can see no objection whatever to the transfer of the Puttai arrack contract to another person approved by the Collector in order to render the present contractor eligible

to hold the Colombo arrack contract, and transfers of Abkári contracts in the Mofussil have frequently been allowed on the application of the parties. It must also be observed that the grounds on which the Government objected to both contracts being held by the same person were that Saravanamuthu Pillai, to whom Puttai distillery was given by the Board, was largely interested in the Colombo arrack, and would be likely to favor the latter liquor at the expense of the former; and that even if he were required to give up the Colombo arrack contract, having the trade in his hand, he would naturally continue to keep it and his contract in some indirect manner. There is no danger of this sort in giving the contract to Thavasamuthu Nadan, and the acceptance of his offer secures a saving to Government of Rs. 28,125 as compared with Messrs. Arbuthnot and Co.'s tender, and of Rs. 37,500 as compared with that of Saravanamuthu Pillai. The present contract rate is Rs. 1-8-0; but there was no competition on the last occasion, and the fact that the previous rate was Rs. 1-5-0 shows that there is no reason to anticipate failure on the part of the contractor to supply the liquor at Rs. 1-6-0. Thavasamuthu Nadan has long been engaged in the Abkári business in the southern districts and is, the Board believe, a man of substance. The Board therefore saw no reason why they should not accept the lowest tender in the present case. An additional reason against accepting Messrs. Arbuthnot's tender was that they had failed to supply the arrack according to their engagement when they held the contract in 1863. Saravanamuthu Pillai has been the contractor for many years, but, independently of the unreasonably high figure named in his tender, there is no reason why he should virtually have a monopoly, and the Board think that this is a favorable opportunity for trying another contractor.

G.O., dated 1st November 1869, No. 2,895.

G.O., dated 21st June 1871, No. 93.

Board's Proceedings, dated 5th October 1864, No. 6,540.

Board's Proceedings, dated 18th October 1865, No. 6,626.

Board's Proceedings, dated 31st October 1865, No. 6,985.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Secretary.

ENCLOSURE No. 1.

COPY of Proceedings of the Board of Revenue, dated 5th May 1880, Miscellaneous No. 4,857.

ENCLOSURE No. 2.

COPY of Proceedings of the Board of Revenue, dated 10th May 1880, Miscellaneous No. 4,976.

No. 287.

No. 288. ORDER THEREON, 27th May 1880, No. 588.

Separate Revenue, No. 18.

Abkári.

HIS GRACE the Governor in Council is unable to see any reasonable ground for the objection against Thavasamuthu Nadan's tender on the ground of irregularity in its receipt. Both tender and deposit were handed to the Collector personally on the 30th April at the office.

2. As regards the plea of disqualification there is no standing Government order requiring that the Colombo and Puttai arrack contracts should not be held by the same person; nor in the advertisement* calling for tenders is any restriction placed on interest in the sale of Puttai arrack. The Board of Revenue were therefore justified in accepting the lowest tender made, irrespective of the transfer spoken of, though they were at full liberty to require compliance with the principle adverted to in G.O., 21st June 1871, No. 1,093, and to make it a condition that the previous contract should be given up.

(True Extract.)

(Signed) C. G. MASTER,
Secretary to Government.

To the Board of Revenue.
" S. Saravanamutha Pillai.
" Messrs. Arbuthnot and Co.

Exd. W. H. French.

40 Copies.

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* Dated 15th March 1880, page 317, *Fort St. George Gazette*, dated 23rd March 1880.

MINUTE BY THE HON. ~~D. F.~~ CARMICHAÉL.

I DISSENT from these Proceedings. In the first place I think the man "Nadan" was too late. The Collector had left his office and *was going downstairs* when the tender was handed to him. The advertisement, to be sure, says nothing about the tender being delivered at the office. "Tenders will be received by the Collector of Madras up to 30th April." But it will hardly be contended that "Nadan" would have been all right, if he had knocked up the Collector at ~~half~~ minute half-a / before midnight and thrust the paper into his hands.

Secondly.—Are we to allow the Board of Revenue to be a law to themselves, when Government has twice interdicted one man holding both contracts—once in '1869 and again in 1871.' It is not an arbitrary rule; the inexpediency arises from the fact that profits being much higher in Colombo than in Pattai, the man would certainly neglect the latter for the former. But, say the Board, we prevent this by allowing "Nadan," (for it cannot be effected without their special allowance) to transfer his interest in the Pattai. The simplicity of supposing that the transfer will be other than nominal is astonishing.

(Signed) DAVID F. CARMICHAEL.

26th May 1880.

Govt. of (1880) Madras.

REVENUE.

To

The BOARD of REVENUE,

&c., &c., &c.

Dated May 27th

Printed June [illegible]

[illegible]

G.O. [illegible] May [illegible] No. [illegible]

"[illegible] Nadan for supply of [illegible] — for the Town of Madras for three years from 1st July — [illegible], with remarks, that His Grace the Governor in Council is unable to see any reasonable ground for the objection against the — on the ground of irregularity in its receipt, and observing that the Board of Revenue were therefore justified in accepting the lowest tender made, irrespective of the transfer spoken of, though they were at full liberty to require compliance with the principle adverted to in G.O. of 1871, and to make it a condition that the previous contract should be given up."

27 May 1880 No 588

11/4 Mount street
Madras 11th May 1880.

No 2811

To
C. G. Master Esquire 588/6
Secretary to Government
Revenue Department
Ootacamund

Sir,

I have the honor respectfully request that you will kindly lay the following matter for the consideration and orders of His Grace the Governor in Council.

2. In accordance with the advertisement published in the Fort Saint George Gazette of the 15th March last tenders for the supply of Colombo Arrack for the Town of Madras from Fusli 1290 to 1292 were given to the Collector of Madras on the 30th day of April last by four parties as follows

one by Messrs Arbuthnot & Co @ Rs 1-7-6 p Imperial Gallon
one by Myself @ Rs 1/8/- p do - do
one by Perumanagam Pillay @ Rs 1/9/- p do
one by Anchi Roy @ Rs 1/10/- p do

3. As on the day of opening the

[illegible]

the Tenders however, it came to be known that Thavasimuthu Nadan had also presented a Tender. I took the opportunity of drawing the attention of the Collector to the express orders of Government under which Thavasimuthu Nadan was ineligible to tender for the Colombo Arrack Contract as he already held a Contract for the Supply of Puttai Arrack. I also wrote to the Board pointing out the same fact and stating that as I was informed Thavasimuthu Nadan's Tender had not been presented till late in the evening of the appointed day.

4. From the enclosed Copy of the Board's Proceedings dated 10th May 1880 Miscellaneous No 4976, it appears that Thavasimuthu Nadan's Tender has been accepted on the Condition of his transferring the Puttai Arrack Contract now held by him to one Subbarayulu Naidu "as approved by the Collector" and that ultimately I am taken to task for writing as I did.

5. As regards the acceptance of Thavasimuthu Nadan's Tender, I respectfully beg to state that it is opposed to the express orders of Government, and that when [illegible] the Contract both for the Colombo and Puttai Arrack in 1869 and 1879, the Board and Government thought that the two Contracts ought not to be left in the hands of one and the same person and directed the separation [illegible] Puttai Arrack of the two by granting [illegible]. With reference to the Rules of Government it was to these orders of Government that Thavasimuthu Nadan's tender should have been rejected at the very outset as coming from the Puttai Arrack Contractor, even as in the Mofussil Arrack Renters are forbidden to compete for Toddy Rents and vice versa. Indeed when at the sales of the Coimbatore District Toddy farms of Lease finished for the Current [illegible] bid was at once rejected by the Collector as coming from the Arrack Renter.

6. But in the present case Thavasimuthu the Nadan has been allowed to tender for the Colombo Arrack and his tender has been accepted subject to the proviso that he transfers his Puttai

Arrack Contract to one Subbaraya
Nadan who to all intents and
purposes must be no other than
a tool in the hands of Tharasammuttoo
Nadan in as much as the period
at which Subbaraya Nadan agreed
to accept the transfer is the middle
of the lease and he has not therefore
even tendered for the Contract. And
following the same argument I would
Respectfully submit is equally
equitable if at the expiration of the
present term of the Puttam Arrack Contract
Tharasammuttoo Nadan finding that his
Colombo Arrack Contract does not
pay him wished to compete for the
~~Puttam~~ Puttam Arrack Contract and is permitted
to transfer his Colombo Arrack Contract
to a Second person and tender for
the Puttam Arrack Contract again. To
render thus so uncertain the orders of
Government once passed after
mature consideration is in my humble
opinion very injurious to the Public at
large. For to permit the Contractor of
one description of liquor to transfer
his Contract to another person in the
middle of the Contract period in
view to the former making himself
eligible to hold the Contract of another

---

description of liquor is in ~~short~~ direct
and Respectfully submit not within
the meaning of the orders of Government
on the subject.

7 As regards my statement
about the late presentation of Tharasammuttoo
Nadans Tender I respectfully beg to
draw your attention to paragraph 5 of
the Collector's letter to Board dated 7th
Instant No. 150 (of which an extract has
been furnished to me and is herewith
submitted) from which it will be observed
that Tharasammuttoo Nadans tender was
not presented until after 6 O'Clock
or until the Collector came down stairs
to go home This I respectfully submit
Cannot be said to be "Office hours" which
it has always been understood to be
from 11 A.M. to 5 P.M. It is also
a fact that Tharasammuttoo Nadan
when he first came to the Collectors
Office had not his deposit money with
him but subsequently borrowed the
required amount from Mr Bunchelle
Alwichumy

8 In conclusion I respectfully
beg to state that I have held the Colombo
Arrack Contract for the last 16 years,
during which I have always made
my supplies punctually and to the

made during office hours [illegible] not there [illegible]
[illegible]

entire satisfaction of Government and Consumers alike at the period anterior to my tenure of the Contract. The Correspondance on this Subject from 1864 to date will shew that I have Conducted this business involving a Revenue to Government over six lacs of Rupees a Year with Singular Success and satisfaction to all parties Concerned.

I therefore respectfully submit that instructions may be issued by Telegraph to the Board to stop all further action in connection with this Contract pending the final orders of Government and that in consideration of my long connection with the business my tender may be accepted.

I have the honour to be
Sir
Your most obedient Servant
Saravanamuttu

No. 141 Mint Street
Madras 1st May 1880
58/9

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

Sir

I have the honor to inform you that pursuant to official Notification the Collector of Madras opened today the Tenders for the supply of Columbo Arrack to the Madras Abkari. There were five Tenders in all viz:

all viz:	Rs	As
1 Thiru Annasarajah @	1 —	10 per I. Gallon
1 " Ramanandjayaundary @	1 —	9 " " "
1 " Messrs Arbuthnot & Co @	1 —	7 6 " " "
1 " Tharacoomootho Nadan @	1 —	6 " " "
and 1 from myself @	1 —	8 " " "

I stated in the latter part of my Tender that if the Contract be given me for six years my rate would then be Rupee 1-7-" per I. Gallon

Each Tender given was accompanied by the required deposit of Rs 2500-"-" except that of Tharacoomoothoo Nadan which was unaccompanied by deposit when the Tender was handed to the Collector yesterday.

In Conformity with the advertisement dated 15th March 1880 the Collector refused to receive his Tender without the deposit, when he went to Bunchelal Abirchand met to one Batcha Sahib and borrowed the money at quarter to six of Yesterday evening, which of Course could not have reached the Collector in proper time. The Tenderers with me who furnished the necessary deposits along with their Tenders mentioned these facts to the Collector and protested against his receiving Tharasoomoothoo Nadan's Tender.

Recd 23[illegible]/80

I further beg to state that there is Government order as the Board is aware to the effect that the Pettah arrack Contractor of the Town of Madras cannot hold the Columbo arrack Contract at the same time and the same order applies to the Columbo arrack Contractor against holding the Town Pettah arrack Contract and this order is now in force.

I beg to enclose a copy of my Petition to Your Honors dated 3rd March 1880 for your ready reference.

I have the honor to be
Sir
Your most Obedt servant
(True copy) (Signed) S. Saravana Mudlier
S. Saravana Mudlier

Revenue 1880 Dept.

No. 2866.

From

T. Saravana Muttoo Pillai.

PRINT

Dated 11th / Recd 13th May.

E. O. 2 Encd

Soliciting that the Board may be telegraphed to to stop further action in connection with the acceptance of the tenders for the supply of Colombo Arrack for Madras from Faslis 1290 to 1292 pending final orders of Govt. & for reasons stated that his tender may be accepted.

C 14-5 } 80
S 17-5 }
S C 18-5 } 80
21-5 } 80

588/17

Madras 11th May 1880

1285

C. G. Master Esquire
Chief Secretary to Government,
Revenue Department,
Ootacamund.

Sir,

[illegible] have the honor to address [illegible] with reference to the decision of the Board of Revenue [illegible] of the tenders for Colombo Arrack [illegible] by the Collector of Madras [illegible] a copy of our letter to the Board [illegible] together with copy of the [illegible] from [illegible] of the Collector [illegible] in force to [illegible] observe that the tender of [illegible] Tharasomuttoo Pillai [illegible] firstly that they [illegible] in the [illegible] secondly the Tharasomuttoo [illegible] Arrack Contractor [illegible] being the [illegible] Arrack Contractor for the town of Madras was under the terms of standing Government Orders not eligible. With regard to the first of these [illegible] we think the Collector [illegible] shows that of our statement of what we believe to be the fact was not literally correct it [illegible] in spirit [illegible] to the Collector as he was actually [illegible] Office [illegible] according to the letter of the [illegible] said to have been [illegible] therefore [illegible] irregularity [illegible] might not be rejected. On the first however we have no doubt to lay these before expressly urging that the [illegible] [illegible] as contrary to the proceedings of the Board & both unwise & unprofitable.

But the second [illegible] [illegible] by us as the proper one and we venture to submit for the consideration of His Grace the Governor in Council that [illegible] [illegible] a contract to [illegible] [illegible] by allowing a person clearly ineligible at the date of the tendering subsequently to [illegible] [illegible] to the farming a contract which he held. In another instance [illegible] further contend that [illegible] a transfer of this part the intention of Government in ruling that one person shall not hold the two contracts for Colombo and Putta Arrack is very likely to be defeated for though the Putta Arrack may be nominally transferred to another person it is far from improbable that the original Contractor may continue to retain an interest in the Contract & finally if the Putta Arrack Contractor is allowed to throw up his Contract it is only fair that the Contract should be offered for open competition instead of being privately transferred to a friend of his own.

We venture to hope that under the circumstances above mentioned His Grace the Governor in Council will be pleased to [illegible] [illegible] of the Board of Revenue the effect of which [illegible] [illegible] [illegible] practically to nullify a standing Order of Government [illegible] [illegible]

[illegible]

885/11

[illegible] the Contract for Colombo Arrack [illegible] [illegible] [illegible] from the [illegible] Contract [illegible]

We have the honor to be
Sir
Your most obedient Servants
Arbuthnot

Revenue 1850 Sept

No. 387

From

Messrs Arbuthnot & Co

11 May
13 May 1850

Requesting for reasons alleged that sanction may be obtained to the decision of the Board in accordance with the tender of [illegible] for the Colombo Arrack Contract for the term of [illegible] and that [illegible] may be issued for the contract being given to them.

Copy   Revenue Department

No. 4996

Proceedings of the Board of Revenue
Dated 10th May 1850

Read again Board's Proceedings dated 6th May 1850 No. 4407

Read also letter from the Collector of Madras dated 7th instant No. 1350

The Board resolve to accept [illegible] tender for the supply of Colombo Arrack for [illegible] namely one Rupee four annas [illegible] Imperial gallon [illegible] the Arrack Contract now held by [illegible] Pillay [illegible] Sabbarayulu [illegible] as approved by the Collector.

With reference to the objections raised by Messrs Arbuthnot & Co. of [illegible] to the admissibility of [illegible] tender they will be furnished with an extract from Mr Cole's letter (Paras 3 & 5) showing that there is no foundation for the assertion that the tender was put in after office hours when the Collector had left [illegible] by a subordinate official. It is to be regretted that [illegible] was not [illegible] before a representation of such a nature was made.

(True Extract)
(Signed) E. A. Galton
Secretary

To Messrs Arbuthnot & Co.
with an Extract from Mr Cole's letter

Copy En No. 2 588/13 1

No. 100 Madras Collector's Office
7th May 1850

From
C S Crole Esquire
Ag Collector of Madras

To
C A Galton Esquire
Secretary to the Board of Revenue

Sir,

1

2

3 In the latter portion of the Board's Proceedings under reply they direct me to report on the allegation contained in communications forwarded by them from Mess. Arbuthnot & Co and Saravanah Muttoo Chetty. These firms state that Thavasamoothoo Naidoo's tender was returned to him by me for want of the required deposit and was subsequently [illegible] by [illegible] subordinate official after I had left the office, the necessary money having been procured in the interval. They therefore protest against my having entertained it.

retired

4

5 The facts are that Thavasamoothoo Naidoo came to the office during the afternoon of Friday and asked whether I thought there would be any objection to his tendering for the Colombo [illegible] Contract. I gave him exactly the same reply as the Board have [illegible] and then [illegible] Proceedings & I told him in answer to his enquiry that I should be in office on Saturday till [illegible] o'clock [illegible] I cannot [illegible]

that the tender [illegible] deposit [illegible]
[illegible] by the
[illegible]
the other tenders

(Sd) [illegible]
True Copy
(Sd) [illegible]
[illegible] Collector [illegible]
[illegible]
(Sd) [illegible]
Secretary

Recd 2/5/1880.

In. No 3
Copy

588/14

15

Madras 1st May 1880

To The Secretary Board of Revenue
Madras

Sir,

We have the honor to address you with reference to the Tenders for Colombo Arrack opened today by the Collector of Madras.

The lowest Tender is that of one Thavasamoothoo Mudar who has tendered at the rate of Rs 1.6 a per Gallon. We have reason to believe that the Tender was submitted in an irregular manner first of all without the deposit of Rs 2500/- specially called for in the advertisement in the Fort St George Gazette. It was subsequently we believe again submitted with the necessary deposit but after Office hours & when the Collector himself had left office & when the cash department was closed, the Tender and deposit being received by a subordinate Official. We venture to submit that a Tender made in this irregular manner is not entitled to consideration as it was not received by the Collector during office hours on the last day admitted by the terms of the advertisement in the Fort St George Gazette.

We further beg to call your attention to the fact that Thavasamoothoo Mudar is the Pulicat Arrack Contractor & is therefore precluded by the terms of a standing Government Order not eligible to hold the contract for the supply of Colombo Arrack.

Under the above circumstances we trust that in dealing with the Tender the Board will decline to entertain that of Thavazamoothoo Mudar. We have the honor to be
Sir
Your most obedient Servants
(Sd) [illegible]

Revenue Department.

Mis: No. 5123.

Proceedings of the Board of Revenue
Dated 12th May 1880.

Read the following letter:-

From Messrs Arbuthnot and Co to the Secretary to the Board of Revenue dated 11th Instant:-

We have the honor to acknowledge receipt of copy of the Proceedings of the Board, dated 10th Instt., relating to the Tenders for Colombo Arrack, and to inform you that we are addressing Government on the subject. We trust that, pending receipt of our letter, and of its consideration by Government, the Board will not complete the proposed contract with Mr Thavasamoothoo Nadar.

From

From S. Saravanamuthu Pillai to the Secretary to the Board of Revenue dated 11th May 1880:—

I have the honor to respectfully submit a copy of my letter to Government on the subject of the Colombo Arrack Contract for the Town of Madras and solicit that you will be pleased to forward the same with such remarks as you may deem fit.

Messrs Arbuthnot and Co and Saravanamuthu Pillai have appealed to Government against the Board's decision regarding the tenders for the supply of Colombo arrack to the Town of Madras for three years from the 1st July, and as the matter demands early settlement, the Board will anticipate the call for a report and will at once lay the case before Government.

2. Five tenders were received as marginally noted, and the Collector recommended the acceptance of the lowest tender. He at the same time pointed out that Shanasamuthu Kadan is the Contractor for the supply of the Puttas Arrack and that Government had on a former occasion objected to both contracts being held by one person; the Puttas Arrack Contract expires on

	Rate per Imperial Gallon Rs. a. P.
Annaraj Soman	1 – 10 – "
Perianayagam Pillai	1 – 9 – "
Saravanamuthu Pillai	1 – 8 – "
Messrs Arbuthnot & Co	1 – 7 – 6
Shanavanuthu Kadan	1 – 6 – "

on 30th June 1881 and Tharavamuthu Nadan expressed his readiness to transfer the remainder of his lease to his divided brother if his offer for the Colombo Arrack Contract were accepted. At the same time Messrs Arbuthnot & Co and Saravanamuthu Pillai put in petitions objecting to the acceptance of Tharavamuthu Nadan's tender on the same ground and also on the plea that his tender was not presented in time. The Board called for report and it will be seen that there is not the slightest foundation for the assertion that Tharavamuthu Nadan's tender was put in too late – the tender & deposit having been handed to the Collector in person as he was leaving the office at 6 P.M.

not true!

Bd. Pro. dated 5th May 1880 Mis No 4867.

As regards the contention that the tender was not presented during office hours it is sufficient to point ~~out~~ to the terms of the notice calling for tenders (Fort St. George Gazette, March 23rd/80 page 317) which intimates that tenders will be received by the Collector of Madura up to the 30th April 1880, no time being specified.

In fact [illegible] [illegible]

3. As regards the other ground of objection – Tharavamuthu Nadan has now agreed to transfer the Chittoor Arrack Contract for the remainder of his lease to one Subbarayalu Naidu who is believed by the Collector to be wholly unconnected with the former and to be able to work the distillery satisfactorily

very grave libel

satisfactorily. The Board can see no objection whatever to the transfer of the Pullai Arrack Contract to another person approved by the Collector in order to render the present Contractor eligible to hold the Colombo Arrack Contract and transfers of Abkarie Contracts in the Provinces ~~[illegible]~~ have frequently been allowed on the application of the parties. It must also be observed that the grounds on which the Government objected to both contracts being held by the same person were that Saravana Muttu Pillai to whom Pullai distillery was given by the Board was largely interested in the Colombo Arrack

L. dated 1st Nov. 1869 No. 2896.

and

588/18

and would be likely to favor the latter liquor at the expense of the former, and that even if he were required to give up the Colombo Arrack Contract having the trade in his hand he would naturally continue to keep it and his contract in some indirect manner. There is no danger of this sort in giving the contract to Thavasamuttu Kadan and the acceptance of his offer secures a saving to Government of Rs 28,125 as compared with Messrs. Arbuthnot & Co's tender and of Rs 37,500 as compared with that of Saravana Muttu Pillai. The present contract rate is Rs 1-8, but there was no competition

L. dated 21st June 71 No. 93

on

on the last occasion, and the fact that the previous rate was Rs 1-5 shews that there is no reason to anticipate failure on the part of the contractor to supply the liquor at Rs 1-6-0. Saravanamuttu Nadan having long been engaged in the abkari business in the southern districts and is, the Board believe, a man of substance. The Board therefore see no reason why they should not accept the lowest tender in the present case. An additional reason against accepting Messrs Arbuthnot's tender was that they had failed to supply the arrack according to their engagement when they held the contractor in 1863. Saravanamuttu Pillai has been the contractor for many years but independently of the unreasonably high figure named in his tender there is no reason why he should virtually have a monopoly and the Board think that there is a favorable opportunity for trying another contractor.

(True Copies & Extract)

C. Collett
Secretary

Bd's Pro: 25 Oct/64 No 6560
Do 18 Oct/65 No 6626
Do 31st Oct/65 No 6985.

it has [illegible] [illegible] [illegible] [illegible] [illegible] [illegible]

The reason [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible]

x Pillai, who was lowest and [illegible] [illegible] [illegible] [illegible] failing. &

To
The Secretary to Government,
Revenue Department,
with Copies of Bd. Procd. 5th &
10th May/80 Rev. Nos 4857 & 4976 [illegible]

pd. Hogg.

Revenue 1880 Dept

No. 2897.

Pro. of the Board of Revenue
Mis No. 5123.

Dated 12th May 1880.
Desp. 12 – " – "
Recd. / 14"

From Coll.

Reporting on Messrs. Arbuthnot & Co.'s and Saravana Muthu Pillay's appeal to Govt. against Board's decision regarding the tenders for supply of Colombo Arrack to the town of Madras for 3 years from 1st July —

C 14.5 } 80
A 17.6 }
R [illegible] 5 }
[illegible] 10.5 } 80.
R 27.5.3

Gr No 1 588
21

Revenue Department.

Mis No. 4857.

Pro. of the Board of Revenue
Dated 5th May 1880.

Read the following letter from C. S. Crole Esqre., Ag. Collector of Madras, to the Secretary to the Board of Revenue dated 1st May /80 No. 145.—

I have the honor to report that in pursuance of advertisement five tenders for the supply of Colombo Arrack for Faslies 1290–92 were received yesterday and were duly opened at noon today. They are as follows:—

	Rate per Imp. gallon Rs. a. p.
Messrs. Arbuthnot & Co.	1–7–6
Saravana Muthu Pillay	1–8–"
Peramanayagam Pillay	1–9–"
Annaraj Lowear	1–10–"
Thavasamuthu Nadan	1–6–"

I consider them all high

2. but would recommend for

for acceptance that of Thasaven
muthu Nadan, far the lowest
tenderer (Rs 1-6-0 per gallon)
He is a man of substance and
understands abkari business
having for many years held large
contracts under Government.
The only thing against him ~~tender~~ is
that he is contractor of the Puttai
Arrack distillery in the Town,
and the Government has express-
ed itself opposed to both con-
tracts being held by one person.
The Puttai arrack contract ex-
pires on the 30th June 1881 and as
the Board will observe from his
petition enclosed, he offers to trans-
fer it.

G.O. No 2895
Dated 1st
Nov/80 R.D.
No 1093 of 25th
June/81 R.D.

3. The only other of the tenders

which

which is worthy of consideration
is that of the present contractor Sara-
vana Muttu Pillay. This man
has up to now been supported by
the local firm of Messrs Arbuthnot & Co
who however this year have tender-
ed on their own account. His
tender is Rs 1-8-0 per gallon
and if on no other grounds than
the very high price, I am unable
to recommend it.

4. I request that the six
original enclosures to this letter
may be returned.

Read also letter from Messrs
Arbuthnot and Co and Sarawana
Muttu Pillai dated 1st May 1880
bringing to notice certain facts in

in connection with the tender of
one Thavasamuttu Nadan for
the Colombo Arrack Contract for
Madras.

The Board are inclined to accept Thavasamuttu Nadan's tender provided he agrees to transfer the Puttalam Arrack Contract to some person approved by the Collector and totally unconnected with the family. the Board do not consider that the proposed transfer to his brother, though a division of the property has taken place, is a sufficient severance of his connection with the business. The Collector will report on this point and

and also on the allegations in the letters from Messrs Arbuthnot & Co & Saravanamuttu Pillai to the effect that Thavasamuttu Nadan's deposit was not made in time.

(True Copy & Extract)
(Sd) C. A. Galton
Secretary

To The Collector of Madras with
2 Copy letters.

(True Copy)

C. A. Galton
Secretary

Revenue Department

Mis: No 4976.

Proceedings of the Board of Revenue
Dated 10th May 1850.

Read again Boards Pros: dated 5th May No 4857
Read the following

No 150.
From
C. S. Crole Esquire
Ag Collector of Madras.
To
C. S. Galton Esquire
Secretary to the Board of Rev

Sir,

I have the honor to acknowledge the receipt of Boards Proceedings No 4857 Miscellaneous, dated 5th Ins and marked "Confidential"

2. Tharasamuthu Naidu to transfer all his int Distillery from the 1st J

Subbarayalu Nayudu, and this individual has personally as well as in writing agreed to the transfer, as well as to deposit Rs 3500 as security for the due performance of the Contract. He was formerly an Abkari renter in Tanjore and has more recently been engaged in mercantile ventures in Madras. As far as I can ascertain, he will be able to work the Distillery satisfactorily and I believe him to be wholly unconnected with

amuthu Naidau. He thus fulfils

tions required by the Board.

put in by the parties are

+ To be returned.

enclosed for the Boards information.

3. In the latter portion of the Boards Proceedings under reply they direct me to report on the allegations contained in communications+ received by them from Messrs Arbuthnot & Co and Saravanamuthu Pillay.

(returned+)

These persons state that Thavasamuthu Naidans tender was returned to him by me for want of the required deposit and was subsequently deposited with a Subordinate official after I had left the office, the necessary money having been procured in the interval. They therefore protest against my having entertained it.

4. All this is a pure invention; and

the inference is equally unavoidable and discreditable. Commercial morality must have fallen low indeed when for the paltry purpose of injuring the prospects of a Competitor, baseless assertions are deliberately made to the Board, in careless obliviousness or in spite of the fact that belief in them entails a charge affecting the honor of the Collector of the District.

5. The facts are that Tharasamuthu adan came to the office during the afternoon of Friday and asked whether I thought there would be any objection to his tendering

588/27

for the Columbo arrack contract. I gave him exactly the same reply as the Board have now embodied in their Proceedings and I told him in answer to his enquiries, that I should be in office, as I always am till six o'clock. As I came downstairs at that hour he handed me his tender and deposit, which were, under my orders, then and there secured by the Sheristadar, in the Iron safe of the office along with the other Tenders.

I have &c

Madras Collectors office, } (Sd) C. S. Crole
7th May 1880. } Ag Collector of Madras.

The Board resolve to accept Tharasamuthu Nadan's tender for the supply of Colombo Arrack for Fasli

290 to 1292 namely one rupee, six annas an Imperial gallon provided the Puttai Arrack Contract now held by him is transferred to Subbarayalu Naidu, as approved by the Collector.

2. With reference to the objections raised by Messrs Arbuthnot & Co. & Saravana Muthu Pillai to the admissibility of Thavasamuthu Nadan's tender, they will be furnished with an ~~abs~~extract from Mr Crole's letter (paras 3 & 5), showing that there is no foundation for the assertion that the tender was put in after office hours, when the Collector had left and was received ya Subordinate official. It is o be regretted that care was not taken to verify the statement before a representation of such a nature was made.

(True Copy & Extract)
(Sd) C. A. Galton
Secretary

To
The Collector of Madras.

(True Copy)
C A Galton
Secretary

Encl. in 1858 Rev. D
12 May / Submitted 2723
to the [illegible]

Rev 2897/58

Copy of 1858 Rev.
9 to 2 May/58 Sec. 1196

5885/29

REVENUE DEPARTMENT.

No. 2866 & 2867 & 2897

From S. Saravanamuttu Pillai 1858
& [illegible] Dated 11 May
Board of Revenue of 12 do

FOR ORDERS.

G. W.

This is a result of an order that no Tobacco Contractor shall have his [illegible] & no [illegible] [illegible] Contractor [illegible] Collector [illegible] For the reason [illegible] [illegible] [illegible] [illegible] any existing contract is a pure [illegible] & [illegible] [illegible]

I don't think there was any irregularity in the receipt of ~~[illegible]~~ [illegible] [illegible] at the time it [illegible] the Colr's hands, but I think the Colr. [illegible] [illegible] [illegible] [illegible] [illegible]

[illegible] 2nd transfer

58/30

the [illegible] [illegible] [illegible] [illegible] [illegible]

D.10 Aug/83 Lr 4096

him by a subsequent
transfer of his Puttalam
arrack contract to
qualify himself for
holding the Colombo
arrack contract.
for wh. he was debarred
from tendering by
the principle of the
G.O. of 76. Such
a transferring very
likely to be collusive
& thwart the spirit

[illegible]

588/30

of the G.O.
clearly is opposed
to letting the contractor
for one kind of arrack
tender for the supply
of another.
Subseq.t arrang.ts
proposals so clearly
introduce an element
of uncertainty into
the tenders - for the
contractor might
privately manage
to withdraw from his
further tender on
pretence of being
unable to transfer

his contract. if it necessarily forfeits his deposit to do so. or if he repents of his offer.

I think Dorea brothers tender was not genuinely fixed to tender. Whether the next lowest tender should be accepted or if there is objection to the parties. Whether any of the tenders should be accepted or fresh ones called for, is

FOR ORDERS.

perhaps rather a question which the Govt. need. It presumably [illegible] any opinion. I shall prefer to ask the [illegible] recd. from Mr. Mackenzie (Actg.) in the first instance.

I wish one could avoid being addressed in this way. But it is difficult to prevent it.

I am quite clear that there was no irregularity in the receipt of Madani's tender as regards the time of receipt. The tender & deposit were both handed to the Collector personally on the 30th April at the office — & no objection ought to have been made on such a pretext as that just given.

1. [illegible] Enclosure

As regards the man being
disqualified from tendering
it does not appear to me that
he was so —
In para 9. of G.O. 1871. The Govt
used these words "doubted the
"expediency of having one contractor
"for both Colombo & Pettah —
In para ~~of~~ 20. Govt said that
"the Board propose to continue the
"P. directly to the ~~present~~ contractor of
"— — — — But say it is altogether

"inexpedient that one man should
have ~~both~~ contracts" 888/32
but there is no positive order &
entering none disqualifying from
tendering —
I entirely agree in condemning
any negotiations after tender which
alter the status of any tenderers
but reading the G.O. 1871 and
the notice calling for tenders in
the Gazette of March 23 — I think
Nadan was not disqualified
for the G.O. of 1871 indicating

principles. did not pass any restriction or prohibiting order - and the Notice in Gazette - para 9. which prohibiting Contractors from any interest in shops selling Colonial arrack placed no restriction on interest in the sale of Puttai arrack —

I think therefore that Madan was not disqualified - under the terms of the notice - and that the Board were justified in accepting his tender being the lowest - & that their order should stand irrespective of the transfer spoken of

588/33

Having read the Govt. Orders I must admit that the terms of the Advertisement calling for Tenders do not bar the Puttai arrack Contractor - but I think the G.O. of 7? should be held to disallow the grant of both the contracts to the same man - & the Advt. reserves the right to reject any tender without assigning any reasons. The Bd. of Rev. however I consider committed no [illegible] giving the man the of those of Lamoff his Pettai R. contract of S. he seems to have availed himself. at the cheapest rates & arranged for an approved sub-agent. Scruples of feeling doubt whether this transfer will absolutely dis-cover his interest. But the having to gratify his tenders is considerable & the probability of his interest if any in

the Pettai R. contract injuriously affecting Govt. interest if he gets the Colombo R. contract inasmuch as much - which the rejection of the Lamoff tenders is to open to question on general grounds - that I still entertain my objection to the confirmation of the Bd's acceptance of it.

1875

ARBUTHNOT & Co.

Madras. 11 May. 1880

588/35

My dear Huddleston

The enclosed correspondence tells its own story, & will not trouble you with many remarks. I believe the saving to Govt. is about £9000. but is it worth while to override Govt. orders, & depart from the usual course in dealing with lenders, for that money?

Would

Enclosure in 588 Re.
of 12th May 1880 [illegible]
No 5723 from the Secre-
tary to Government
R.D.

[illegible]

Copy of 588 Re.
of 12th May to [illegible]
[illegible]

588/36

certainly prefer to have it in a regular than in an informal manner.

Yours very truly

A Mackenzie.

Copy of Bd's Re:
of 5th May 65 Recd
No. 4857

Copy 588 R.
30th May to the
Collr

would not the regular course have been to reject all tenders & call for fresh ones? & if Mr Thavasamuttoo chose to transfer his existing arrack contract immediately, & tender as a free man, and underbid his competitors, no one could fairly find fault. For my own part I would much rather we did not get the contract - but my partners want it & I go with the majority - but I certainly

---

588/37

Revenue Department.

No. 588

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 27th May 1880.

Read the following papers:—

No 2866/80 — Letter from S. Saravana Muttu Pillai dated 11th May 1880—

No 2867/80 — Do from Messrs Arbuthnot and Co. dd 11th May 1880—

No 2897/80 — Proceedings of the Board of Revenue dd 12 May 1880, Mis. No 5123—

On the subject of the Colombo Arrack Contract Tender—

Minute

I dissent from these Proys. In the first place I think the man's "tender" was too late - The Collr had left his office & was going down stairs when the tender was handed to him - The advertisement, to be sure, says nothing about the tenders being delivered at the office - "Tenders will be recd by the Collr of Madras upto 30th April" but would hardly be

His Grace the Governor in Council is unable to see any reasonable ground for the objection against Thavasamuttoo

Thavasamuttu Nadar's tender on the ground of irregularity in its receipt. Both tender and deposit were handed to the Collector personally on the 30th April at the Office.

2 As regards the plea of disqualification there is no Standing+ Government Order requiring that the Colombo and Puttai Arrack contracts should not be held by the same person, nor in the advertisement calling for tenders to tenders is any restriction placed on interest in the sale of Puttai arrack. The Board of Revenue were therefore justified in accepting the lowest tender made, irrespective of the transfer spoken of, though they were at full liberty to require compliance with the principle adverted to in G.O. 21st June 1871, No 1093, and to make it a condition that the previous contract should be given up.

+ dated 1st March 1870 page 317 Fort St George Gazette 22nd March 1870

Contended that 'Nadan' would have been all right if he had [illegible] up his [illegible] at half a minute before midnight [illegible] the paper. Secondly. Are we to allow the Bd of Rev. to be a law to themselves, when Govt has twice interdicted one man holding both contracts — once in '69 and again in '71? It is not an arbitrary rule; the inexpediency of it arises from the fact that [illegible] must be [illegible] in Colombo town in Puttai, the man would [illegible] neglect the latter for the former. But, say the Bd, we prevent this by allowing "Nadan" to transfer his interest in the Puttai. The simplicity of supposing that the transfer will be other than nominal is astonishing —

2 May 26/o.

to his hands.

(For it cannot be effected without Govt's special allowance)

20 [illegible] to the Board of Revenue and [illegible]
1 S. Thavasamuttu Pillay [illegible]
1 Messrs Arbuthnot and Co. [illegible] 11/6/70

FRINT
31.5.50

C 10.5
R 27.5

282(258