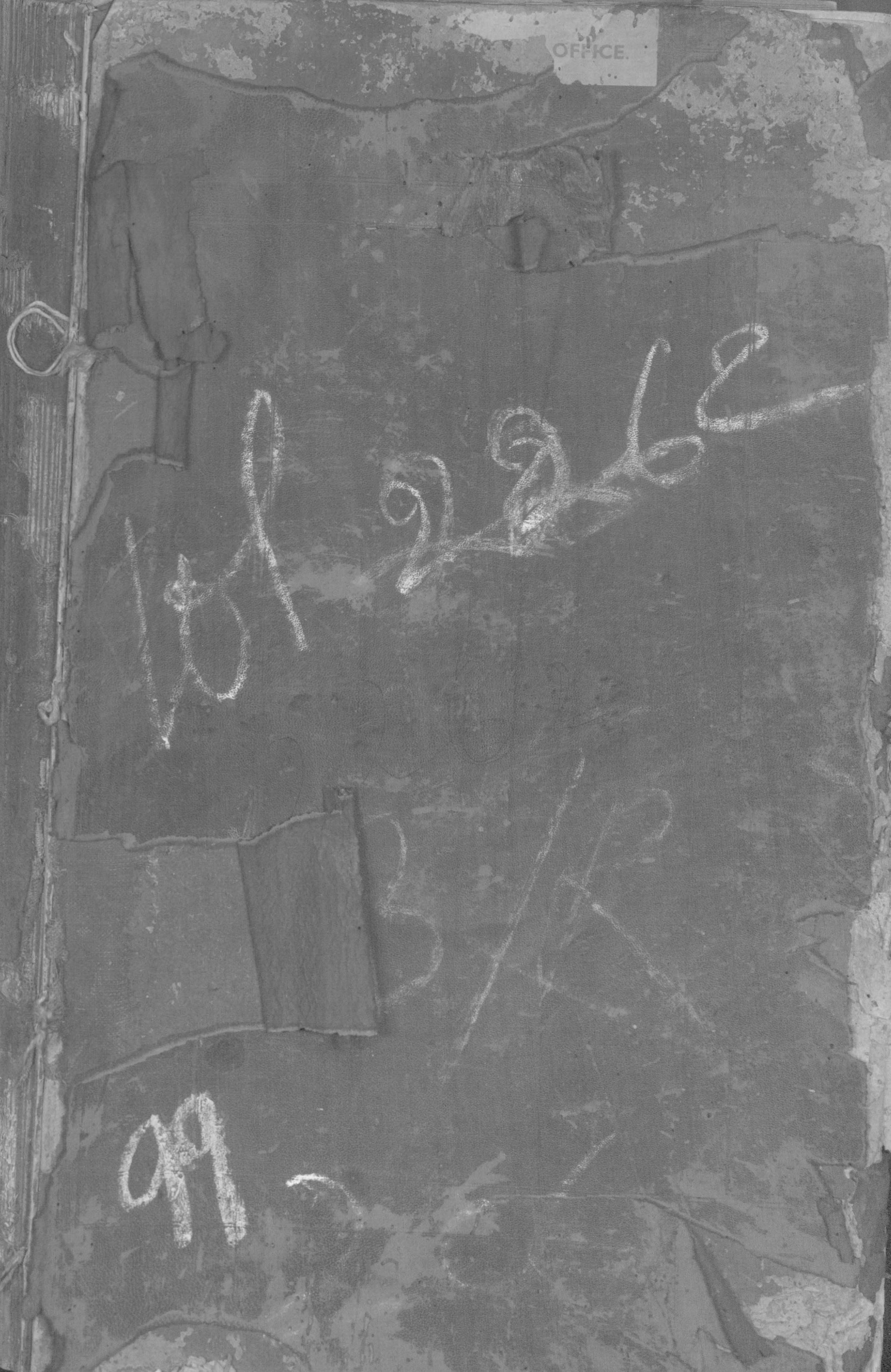

OFFICE.

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1842. Fort St. George 4th November 1850

No Diary

At a Meeting Present

Monday 4th November 1850

J. Goldingham Esqre Second Member

and

J. L. Blane Esqre Third Member

Walter Elliot Esqre Senior Member

Absent on duty as Commissioner Northern Circars.

(1)

Minutes of the last Meeting read and approved.

Read the following Extracts

From the Secretary to Government Revenue Department under date the 8th October 1850. No. 948.

The Right Honorable the Governor in Council proceeds to pass Orders on the letters in this Department from the Honorable the Court of Directors dated 17th July 1850. No. 3 and 14th August 1850. No. 5.

A Copy of these Dispatches will be furnished to the Board of Revenue with reference to Extracts from the Minutes of Consultation dated 23rd July and 19th December 1849 Nos. 691 and 1213. with a request that they

B.d No. 2019.

Extract from the Minutes of Consultation

they will instruct the Acting Principal Collector of Coimbatore to arrange without delay in communication with Mr. W. G. M.c Ivor for the issue in the name of his brother Mr. John M.c Ivor of a Lease for the land on the Neilgherries applied for by him on the conditions detailed by the Honorable Court with such others as the Board may see fit to include under the agreement entered into by the Court. The Board will submit the Lease for the approval of Government previous to its being finally executed and it should run as closely as practicable, in the forms which the Government have adopted for Agricultural Leases on the Neilgherries and which will shortly be communicated to the Board.

/ A true Extract /
/ Signed / T. Pycroft
Secretary to Government

To
The President and
Members of the
Board of Revenue.

1 - 2

Here enter the Honorable Court's Letter dated 17th July 1850. No. 3 and 11th August 1850. No. 6.

No. 2258.

Resolution thereon.

Resolved that Copies of the foregoing Extract from Minutes of

of Consultation and of the Honorable Court's letter enclosed therein, be communicated for the information and guidance of the Acting Principal Collector of Coimbatore with reference to his letters dated the 23d May and 20th September 1849.

2. Mr. Thomas is requested to submit Draft of the Lease to be granted to Mr. John M.c Ivor, framed in the Form which Government have adopted for Agricultural Leases, inserting the conditions detailed by the Honorable Court with any additions which he himself may deem necessary. In the event of his thinking it necessary to make any such additions he will be pleased specially to refer to these in transmitting the Draft to the Board.

3

B. No. 2748.

From the Secretary to Government declining to grant Mr. Thos. Pew the Head Mendadar of Cudalore an Endorsement for his Choultry for reasons stated, but permitting him to cultivate the land in Chinna Chowk on payment of the

Extract from the Minutes of Consultation Revenue Department, under date 23d October, 1850. No. 989.

Read the following Extract from the Proceedings of the Board of Revenue.

(Here enter 16th September 1850. No. 387)

Para. 1. With their Secretary's letter of 24th September 1849, the Board of Revenue laid before Government an application received through the Collector of Cuddalore from the

1845. Fort St. George, 4th November 1850

the full Teerwajasty and he is holding it in conformity to the rules sanctioned by Government on the 28th August 1849. Directing the Collector to furnish an Appoo Row in open Cutcherry with a translation of the Patta, and to warn him at the same time that any subsequent misconduct will subject him to removal from office.

the Head Sheristadar of that District Appoo Rau praying for the usual grant of land in endowment of a Choultry which he had recently constructed at Bakerpett on the high road from Cuddapah to Madras. It was represented by Appoo Row that all the cultivable land at Bakerpett had been already taken up by the Ryots, and that the remainder was "unfit and useless" and he therefore requested that land might be allotted to him in Chinna Chowk, a hamlet of Pauta Cuddapah, which he stated to be only a short distance from his Choultry. He further desired that he might be allowed to bring the land under wet cultivation on payment of Teerwajasty at 1-3 CRs per Acre, the assessment formerly imposed on 66 acres of dry land converted into wet by means of water from the Pautabudda Pah Tank, instead of the customary Teerwajasty, the minimum rate of which was 3 CRs. The grounds on which the Head Sheristadar applied for this indulgence were that he would have to incur much expence in levelling and preparing the land and in throwing a dam across the jungle stream

1846. Fort St. George, 4th November 1850

stream by which it was to be supplied, and that there was no means of irrigating it either "from a Circar or Duswara Cum Tank." The Government on perusal of the papers submitted to them saw reason to require further explanation which has been furnished in the Proceedings of the Board of Revenue above recorded.

2. The facts elicited by the Board in their enquiry are far from creditable to the Head Sheristadar. It now appears that there are upwards of 1000 acres of waste land in Bakerpett the village in which the Choultry is built, and that although from the swampy position of the ground, and from the soil being impregnated with Soda, it is not well adapted for dry crops it may be rendered available for Punjah cultivation on the construction of a Tank for which an Estimate has been submitted by the Civil Engineer of the Division. That Chinna Chowk, the hamlet in which the lands applied for are situated, is not "a short distance" but is 7½ Miles from Bakerpett that there are no lands in Chinna Chowk itself charged with the favorable rate of

of Teerwajasty, that some lands in Panta
Cuddapah and the neighbouring Villages
are so charged, but that the rates in
these instances were allowed several years
ago, and it is supposed by the Board,
were of the nature of bowles originally
granted to induce the ryots to under-
-take wet cultivation, that the favor-
-able rate of Teerwajasty has not been
granted in any new case since 1832, from
which time the minimum rate through-
-out the District has been 3 C. P.; that the
fields in Chinna Chowk immediately
adjoining the land selected by Appoo Row
and watered, are from a jungle stream,
and the other from wells pay respective
-ly 3 and 4 Pagodas per acre Teerwajasty —
besides an additional assessment for a
Second crop; finally that so far from
Appoo Row's land not being susceptible
of irrigation from a Government Tank
it lies under the very bund of one, from
which it might readily be supplied if
a new sluice were opened, and that it is
in the contemplation of the Head She-
-ristadar to sink Wells under the Tank
though such a procedure would be in
contravention of the practice of the
Cuddapah

Cuttapahs indeed of all other Districts -

3. The Board of Revenue have expressed their dissatisfaction at the manner in which the Head Sheristadar has acted in the present instance, and the Government must concur in the censures which has been passed upon him - Appoo Row has on a former occasion been brought under the favorable notice of Government for his conduct whilst employed under the Commissioner in Guntoor, it is with regret therefore that the Right Honorable the Governor in Council find himself compelled to ani-
-madvert upon his behaviour in the matter now in question which has been characterized with a degree of duplicity and disingenuousness altogether unbe-
-coming his high position and previous character. The Government cannot also but remark upon the superficial en-
-quiry made by the Collector before sub-
-mitting his Sheristadar's application; and they are surprized that he should still have supported the request, after being informed of the real circum-
-stances of the case -

From Comm.r 14th April 1846 General Report on Guntoor Para 107

The Board have recommended

4. . . . that

1849. Fort St. George, 4th November 1850

that of Appoo Row cultivates the land
which he has ventured to assume without
sanction, he be required to pay the full
Teeruvaydy the usual endowment of Rupees
50 being deducted, or that he be required to select
lands as endowment for his Choultry in the
from the cultivated or waste of Baherpett
the assessment of which does not exceed
50 Rupees per annum" The Right Honor-
-able the Governor in Council however
considers that the Sheristadar's conduct
has been such as altogether to deprive
him of any claim which he might other-
-wise have had to an endowment for his
Choultry, which the Government therefore
decline to grant. Appoo Row may if so dis-
-posed cultivate the land in Chinna
Chowk on payment of the full Teeruva-
-ydy and provided he hold it in due
conformity to the rules sanctioned by Govern-
-ment on the 28th August 1849 for regulating
the tenure of land by Native Revenue Inwards.

5. The Collector will furnish Appoo
Row in open Cutchery with a translation
of this Extract and will at the same time
warn him, that any subsequent misconduct
manifesting a want of integrity will sub-
-ject him to removal from Office.

To The President and
Members of the
Board of Revenue.

/ A true Extract /
/ Signed / T. Pycroft
Secretary to Government

Ordered

1850 Fort St. George, 4th November 1850

3-4

N° 2254.

Order thereon. Ordered that Copy of the foregoing Extract from Minutes of Consultation and of the Board's Proceedings to which it is a reply be communicated for the information and guidance of the Collector of Cuddapah with reference to his letter dated 28th August 1850.

Instns 16th Sept 1850.

Read the following Memorandum.

N° 2803. Petition Department.

5

From the Ag Dep'y Sec't to Govt.

Official Memorandum.

The Acting Deputy Secretary to Government has the honor to request the Secretary to the Board of Revenue will be pleased to forward to this Office for reference the report of the Collector of Cuddapah adverted to in the Endorsement of the Board of Revenue dated 29th June 1850 on Petition N° 1019 of 1850.

Fort St. George, 30th October, 1850.

/ Signed / J. D. Sim
Ag Dy Sec't to Govt.

Ordered that the following Memorandum be sent in reply-ing

5-6

N° 2248.

To the Ag Dy Sec't to Govt.

The Secretary to the Board of Revenue has the honor to forward herewith

Fort St. George, 4th November 1850

*From Collr of Cuddapah reporting on Petition No 2187 of 1850 dated 29th March 1850 - In Cons: 25th April 1850.

Secundah has requested by the Acting Deputy Secretary to Government, the report of the Collector of Cuddapah adverted to in the Board's Endorsement, dated 29th June 1850 on Petition No: 1019 of 1850.

Revenue Board Office, Fort St. George, 4th November, 1850. } /Signed/ W. H. Bayley Secretary -

---

7

No: 2259.

Proceedings thereon.

Read again letter from the Collector of Rajahmundry dated 14th and entered in Consultation 19th September last -

The Duplicate and Triplicate Copies of the Printed forms retransmitted with the foregoing letter have been examined and found correct but it will be necessary for the Collector to make in the 1st of the Printed Forms received with his letter of the 8th April 1850, similar alterations to those made in the Duplicate and Triplicate copies above mentioned. That original is therefore returned with a blank Form -

---

8

From the Agent at Kurnool -

Read Statement of Extra Tent allowance drawn by him and his Assistant for July 1259 -

No: 2246.

8-9

Proceedings thereon.

Mr H. D. Phillips Agent for 101 days
Cpt. J. G. Russell Asst. Agent for 111 days

The Extra Tent allowance as drawn by each Officer for the number of days noted in the Margin is sanctioned by the Board of Revenue -

Ordered that a Copy of the foregoing Proceedings be transmitted to the Civil Auditor for his information -

D.S.

Read -

No: 59

Read the following letter.

To,
W. H. Bayley Esqre
Secretary to the
Board of Revenue,
Fort St. George -

10

Board No: 2738.
From the Agent to the Governor of Fort St. George at Kurnool. . . . .

Sir,

The period of 3 Months from the close of the July mutheer which the Summabundy Report ought to be sent having now expired, I have the honor to state that I hope to be able very shortly to submit the report upon the settlement of the Kurnool District for July 1259 made by my predecessor Mr. Phillips. I only joined the District at the end of August, and I regret that a variety of other matters requiring immediate attention, together with the death of the late Head Shiristadar who was with Mr. Phillips when the Summabundy was made, have hitherto prevented my preparing this Report -

Kurnool, Agents Office, 18th October, 1850. } /Signed/ T. D. Lushington Agent to the Governor.

The

10-11

Proceedings thereon

№ 2247

The Agent to the Governor will be good enough to explain why the death of his Head Serishtadar, which is alluded to at the latter end of the above letter, was not reported to the Board, in conformity with the instructions contained in their Circular order of 3d October 1839. He will likewise state how the business of that Office has since been conducted, and will report what arrangements he would propose for filling up the vacancy.

Read the following letter

№ 42.

To

W. H. Bayley Esqre
Secretary to the
Board of Revenue,
Fort St. George.

12

Bd No 2742.

From the Collector of Chingleput

Sir,

Adverting to the Board's Endorsement on Petition № 1817 of 1850 from certain Ryots of Calattoor in Chingleput Talook, I have the honor to report that the Petitioners having represented to the Tahsildar that

Reports on Petition № 1817 of 1850 presented by certain Ryots of Calattoor in Chingleput Talook claiming remission

Inquired into

that 137 — 5/8 of wet land cultivated with a Navary Crop and assessed at Rupees 854 — 13 — 7 had became totally destroyed by drought, the Talook Sheristadar was sent to examine them; and on his report forwarded by the Tahsildar, large remissions were granted precisely under the same circumstances as in the case of the Manapaukum Ryots, on whose Petition to the Board I had the honor to submit a Report under date the 25th Ultimo; but subsequent enquiry having clearly proved that the crops on 97 - 11 5/8 assessed at Rupees 560 - 2 - 8 had been reaped, tho' the produce may have been, and probably was deficient, orders, were issued for the Collection of the amount.

2. The Talook Sheristadar and the Hilladar were discharged and the curnum was fined 50 Rupees and the 5 Puttamanegars who are amongst the Petitioners 10 Rupees each under Regulation IX of 1822.

3. Under these circumstances I

Fort St. George 4th November 1850

10-11

No. 2247.

Proceedings thereon

The Agent to the Governor will be good enough to explain why the death of his Head Serishtadar, which is alluded to at the latter end of the above letter, was not reported to the Board, in conformity with the instructions contained in their Circular order of 3d October 1839.

He will likewise state how the business of that Office has since been conducted, and will report what arrangements he would propose for filling up the vacancy.

Read the following letter

No. 42.

To

W. H. Bayley Esqre

Secretary to the

Board of Revenue

Fort St. George.

12

Bd No. 2742.

From the collector of Chingleput

Sir,

Adverting to the Board's Endorsement on Petition No. 1817 of 1850 from certain Ryots of Calattoor in Chingleput Talook, I have the honor to report that the Petitioners having represented to the Tahsildar that

Reports on Petition No. 1817 of 1850 presented by certain Ryots of Calattoor in Chingleput Talook claiming remission.

Fort St. George 4th November 1850.

that 137 — 5/8 of wet land cultivated with a Navary Crop and assessed at Rupees 854 — 13 — 7 had became totally destroyed by drought, the Talook Serishtadar was sent to examine them, and on his report forwarded by the Tahsildar, large remissions were granted precisely under the same circumstances as in the case of the Manapaukum Ryots, on whose Petition to the Board I had the honor to submit a report under date the 25th Ultimo; but subsequent enquiry having clearly proved that the crops on 97 - 11 5/8 assessed at Rupees 560 - 2 - 8 had been reaped, tho' the produce may have been, and probably was deficient, orders were issued for the Collection of the amount.

2. The Talook Serishtadar and the Villadar were discharged and the curnum was fined 30 Rupees and the 5 Puttamanegars who are amongst the Petitioners 10 Rupees each under Regulation IX of 1822.

3. Under these circumstances I

1853. Fort St. George 4th November 1850

10-11

No. 2247

Proceedings thereon

The Agent to the Governor will be good enough to explain why the death of his Head Serishtadar, which is alluded to at the latter end of the above letter, was not reported to the Board, in conformity with the instructions contained in their Circular order of 3d October 1839.

He will likewise state how the business of that Office has since been conducted, and will report what arrangements he would propose for filling up the vacancy.

Read the following letter

No. 42.

To

W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George.

12

Bd No. 2742

From the Collector of Chingleput

Sir,

Reports on Petition No. 1817 of 1850, presented by certain Ryots of Calattoor in Chingleput Talook claiming remission.

Adverting to the Board's Endorsement on Petition No. 1817 of 1850 from certain Ryots of Calattoor in Chingleput Talook, I have the honor to report that the Petitioners having represented to the Tahsildar that

1854. Fort St. George 5th November 1850.

that 137 — 5/8 cs as of wet land cultivated with a Navary Crop and assessed at Rupees 854 — 13 — 7 had became totally destroyed by drought, the Talook Sheristadar was sent to examine them; and on his report forwarded by the Tahsildar, large remissions were granted precisely under the same circumstances as in the case of the Manapaukum Ryots, on whose Petition to the Board I had the honor to submit a report under date the 25th Ultimo; but subsequent enquiry having clearly proved that the crops on 97 — 11 5/8 cs as assessed at Rupees 560 — 2 — 8 as c had been reaped, tho' the produce may have been, and probably was deficient, orders were issued for the Collection of the amount.

2. The Talook Sheristadar and the Hilladar were discharged and the curnum was fined 30 Rupees and the 5 Puttamanegars who are amongst the Petitioners 10 Rupees each under Regulation IX of 1822.

3. Under these circumstances I

(10-11)

Proceedings thereon

N. 2247

The Agent to the Governor will be good enough to explain why the death of his Head Serishtadar, which is alluded to at the latter end of the above letter, was not reported to the Board, in conformity with the instructions contained in their Circular order of 3d October 1839. He will likewise state how the business of that Office has since been conducted, and will report what arrangements he would propose for filling up the vacancy.

Read the following letter

No. 42.

To

W. H. Bayley Esqr.
Secretary to the
Board of Revenue
Fort St. George.

(12)

Bd. No. 2742.

From the Collector of Chingleput.

Sir,

Reports on Petition No. 1817 of 1850 presented by certain Ryots of Calattoor in Chingleput Taloork claiming remission.

Adverting to the Boards Endorsement on Petition No. 1817 of 1850 from certain Ryots of Calattoor in Chingleput Taloork, I have the honor to report that the Petitioners having represented to the Taksildar that

that 137 – 5/8 of wet land cultivated with a Navary Crop and assessed at Rupees 854 – 13 – 7 had became totally destroyed by drought, the Taloork Sheristadar was sent to examine them; and on his report forwarded by the Taksildar, large remissions were granted precisely under the same circumstances as in the case of the Manapauckum Ryots, on whose Petition to the Board I had the honor to submit a report under date the 25th Ultimo; but subsequent enquiry having clearly proved that the crops on 97 – 11 5/8 assessed at Rupees 560 – 2 – 8 had been reaped, tho' the produce may have been, and probably was deficient, orders were issued for the Collection of the amount.

2. The Taloork Sheristadar and the Villadar were discharged and the curnum was fined 30 Rupees and the 5 Puttamanegars who are amongst the Petitioners 10 Rupees each under Regulation IX of 1822.

3. Under these circumstances I

1855. Fort St. George 4th November 1850.

I beg to add that whatever decision the Board may come to in the case of the Manapaukum Ryots, will be equally applicable to the Petitioners.

Chingleput District, Collector's Cutchery. Oorgor, 21st October, 1850. } Signed A. Freese. Collector.

(12-13)

No. 2256.

Order thereon. Ordered that the following Endorsement be passed on Petitions Nos. 1817 and 2256 of 1850.

"From the explanation afforded by the Collector in his report of the 21st October 1850 the Board of Revenue consider the claims preferred in this Petition to be inadmissible."

Read the following letters.

No. 248.

To, W. H. Bayley Esqr. Secretary to the Board of Revenue Fort St. George.

(14)

Bd. No. 2772.

From the Acting Collector of Tinnevelly ..... } Sir.

With reference to the Endorsement on Petition No. 861 of 1850 herewith

1850. Fort St. George 4th November 1850.

herewith returned I have the honor to report that a recent enquiry was instituted at the Taluk into the subject matter of this Petition; in which Petitioners failed to substantiate their assertain that they were ejected 15 years ago by Ramsing from the Cowle lands which form part of his grant, and which they have occupied for a length of time; 5 of the 7 Witnesses named by Petitioners denied all knowledge of the matter, while one of the two remaining Witnesses disposed that he only heard his father say that Petitioners are the actual cultivators of the land in question and another Witness who has signed the Petition deposes having seen the Petitioners cultivate 30 or 35 S. cottahs of land so far back as 10 or 12 years ago.

The Petitioners continue to enjoy undisturbed possession of the ayen Poonjah lands which they have been in the habit of cultivating and they have no cultivation at all in the Ayen Nunjah. With respect to the alleged Cowle lands the Petitioners do

14857. Fort St. George 4th November 1850

do not seem to have held occupation of them for the last 10 or 15 years. Under these circumstances I see no reason to interfere in the matter which is of a Civil nature.

Tinnevelly, 21st October, 1850. } (Signed) C. J. Bird
Acting Collector.

(14-15)

No. 2257.

Order thereon.

Ordered that the following Endorsement be passed on Petition No. 861 of 1850.

Under the circumstances stated by the Collector in his report of the 21st October 1850 on the subject of this Petition, the Board of Revenue see no reason to interfere.

No. 258.

To

W. H. Bayley Esqre
Secretary to the
Board of Revenue,
Fort St. George

(16)

Bd. No. 2812.

From the Acting Collector of Tinnevelly. } Sir,

I have the honor to enclose copy of a letter to my address from my

14858. Fort St. George 4th November 1850.

ing Head Assistant Mr. Levinge containing explanation of the cause of his residing for 82 days at different times during last Fusly at Trichanagoody as called for in Extract from Proceedings of the Board of Revenue dated 10th Instant.

Tinnevelly, 25th October, 1850. } (Signed) C. J. Bird
Acting Collector.

Enc. No. 1.

To,
C. J. Bird Esqre
Acting Collector of
Tinnevelly.

Sir,

With reference to the explanation called for in your Memo No. 1253 I have the honor to inform you that I was obliged to pass thro' Trichanagoody and stop there 2 days the 21st and 22d December 1849 on my visiting the works in progress on the Road between Punagoody and Aramboody. Again in the Month of February I resided at Trichanagoody 15 Days from the 14th to 28th I was then on my way to visit the frontier Chowkey at Perungoody and

and Karoongolum and Vezhapetty
till Par. I stopt there again on
my return in March from
the 18th to 31st / fourteen days / on both
occasions - several cases of Tobacco
smuggling and other Police cases
were brought before me and it
was more convenient to remain there
and investigate them than to drag
the people about with me more
especially that the witnesses were
chiefly public servants - In the
Month of April I resided at Trie
Ranagoody 28 days from the 1st to 28th
and 29th & 30th and was employed
there in inquiring into disputes
about land and crops in adjoining
Villages and other Police cases and
also visited Maramut works in
progress in the neighbourhood. In
May I was there from the 1st to 28th
endeavouring to procure evidence
in a Murder case which occurred
in Trichanagoody Village and was
employed also on the Summond
bundy settlement of the Nangoonary
and

and Nullycor Talooks, Trichanagoody &
being the most convenient and central
place for my Cutcherry -

/Signed/ V. K. Levinge.
Head Assistant Collector.

Tinnevelly
25th October, 1850

True Copy
/Signed/ C. J. Bird
Acting Collector.

16-17

No. 2253.

Proceedings thereon. Under the explanation contained in the enclosure of the foregoing letter the Board of Revenue sanction the amount of Extra Tent allowance drawn by Mr. V. K Levinge for the 82 days he resided at Trichanagoody in Fusly 1259 -

---

Read again letter from the Assistant Collector of Tinnevelly dated 26th September and entered in Consultation 10th October 1850.

Read again also Proceedings to the Acting Collector of Tinnevelly dated 10th October 1850.

Read further letter.

No. 260.

18

To W. H. Bayley Esqre
Secretary to the
Board of Revenue -

Rd No. 2849.

From the Acting Collector of Tinnevelly

Sir.

I have the honor to forward herewith

11861. Fort St. George 4th November 1850.

herewith a fresh Medical Certificate for Mr. Child as requested in Extract from the Proceedings of the Board of Revenue dated 16th Instant.-

Tinnevelly, 26th October, 1850. } (Signed) C. J. Bird

Acting Collector.

A.

Triplicate.

F. S. Child Esqre. Assistant Collector of Tinnevelly, having applied to me for a Certificate on which to ground an application for leave of absence, I do hereby certify, from personal observation, that he is suffering from debility and relaxation of the bowels for the last Six Months, and that in consequence I consider it advisable he should be permitted to proceed to Sea and Egypt, and that he should be permitted to be absent from his duty for a further period of Six months Viz. until the 1st April 1851.-

Palacamund, 27th September, 1850. } (Signed) T. Robson. M.D. (Signed) J. B. Preston. Supg. Surgeon. S.D.

(18-19)

Order thereon. No. 2245.

Ordered that the foregoing letters be submitted through the channel of the Civil Auditor, for the favorable consideration of Government.-

DG

Read

11862. Fort St. George 4th November 1850.

Read again Letter from the Collr. of Madura dated 9th and Entered in Cons. 29th July 1850.- No. 107

Read also the following Letter.-

To W. H. Bayley Esqre.

Secretary to the

Board of Revenue

Fort St. George.-

(20)

Bl. No. 2585.

From the Asst. Princl. Collr. of Coimbatore. . . . . } Para 1.

Affords the explanation called for in the Board's Proceedings of the 29th July last relative to the Grant of Pension to the Family of the Poligar of Pellipatty in the Coimbatore District and forwards Copy of a letter from the Sessions Judge on the Subject.

Sir,

I have the honor to acknowledge the receipt of Extract from the Proceedings of the Board of Revenue dated the 29th July last and the Copy of correspondence noted in the Margin relative to the grant of Pension to the Family of the Poligar of "Pellipatty" in this District.-

Extract Proceedings 13th Dec. 1849.

Board's Proceedings 13th Dec. 1849.

From Collr. of Madura to the Board 9th July 1850.-

Copy.

2. In order to ascertain the circumstances under which, this grant was made the, Civil Judge at Coimbatore was referred to, as suggested by the Collector of Madura, and from the accompanying letter, the Board will perceive that no information is forthcoming on the records of the Court.-

3. The correspondence in my Office connected with the transferred portion of the Dindigul District, was carefully sifted. It is incomplete, and affords little or no specific information.

4. It appears, however from the Extract

Fort St. George 4th November 1850.

Extract of a letter from Government dated the 25th October 1800 that they "authorized the "Pensions to the deposed Poligars of the "Dindigul District," and directed that a "Particular list" thereof shall be furnished to the Civil Auditor for his guidance. this may have been probably sent to the Office of Audit direct from Government but I have been unable to discover on my records, a Copy of the communication to which the above is a reply, and of the Statement which may have accompanied the same.

5. The Board will also observe from para 5 of letter from Mr. Collector Hurdis dated at Sellipuddy itself / the grant of which now forms the matter of correspondence / that Mr. Hurdis forwarded "for the approbation and sanction of the Board a Statement of allowances for the respective "Families taken," in which the Family of the Poligar is probably included, but a Copy of this Statement, and the orders of Government or the Board in reply are not discoverable, although there is

Fort St. George 4th November 1850.

Vide the list of the original Poligars and their heirs to the presumed Pollams sent in January 1811.

is little doubt that these allowances were sanctioned, in as much as in the subsequent accounts transmitted to the Board the annual amount of Pensions paid to Sellipuddy and other Poligar Families, are invariably entered.

6. The terms of the Grant are not specified in any of the letters above quoted, but the Pensionary allowances of the above description have in several instances, on the death of an Incumbent devolved on his heirs, under the Special Sanction of Government.

7. As respects the degree of Criminality to be attached to the Poligar of Sellipuddy in the Veera-patchee rebellion, I beg leave to refer the Board to Mr. Hurdis' letters of the 21st February

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Fort St. George 4th November 1850

February and 28th April 1801

Coimbatore
30th September 1850 } /Signed/ E. B. Thomas
Acting Pl. Collector

No. 1

To
E. B. Thomas Esqre
Sir, acting Magistrate of Coimbatore

With reference to your letter of the 5th ultimo No. 280 I have the honor to state that the records of the late Court at Dharapooram do not afford any information as to the cause and condition of the grant of an annual allowance for the support of the family of the Jellyputty Poligar.

Coimbatore
Zillah Court,
28th September 1850 } /Signed/ J. B. Rouxpell
Sessions Judge

/True Copy/
/Signed/ E. B. Thomas
Acg Pl. Collr

20-21

2263

Proceedings thereon,

Submitting with reference to Extract Minutes Cons. 4th December last a correspondence with the Collr of Madura and Coimbatore regarding the grant of Pensions to the family of the Jellyputty Poligar & requesting sanction for the payment of the pensions as proposed by the Board in their letter of the 15th Nov. 1849.

Minutes 13th December 1849.

1886.

No. 459. Resolved that the papers above recorded, together with the Board's Proceedings 29th July 1850, with reference to the first of the above communications, be submitted for the information of Government with reference to Extract Minutes of Consultation 4 December

H

14866

Fort St. George 4th November 1850.

2. It is observed that neither of the Officers applied to have been able to add to the information already on the Records of the Board.

3. It is not difficult to ascertain on what account the pension to the Jelly: putty Poligar was recommended but there is no record to shew that it ever was actually sanctioned by express order of Government.

4. The fact mention on the Boards' Records of the Poligar is in a letter from Mr. Hurdis to the Chief Secretary to Government reporting the sudden defection of the Dindigul Poligars under his authority, under Veerapatchy as their head, to join the revolted Western Poligar of Delli, the supporter of the well known Dhoondia. In para 12 he mentions Tondamuttoor among those of the Poligars who absconded at the same time the attack was made/on the Circar's Officers of Revenue/ at Mungalund; another pollum) and fled to Delli in which Pollum all have remained each with some few of their own peons and with all, peons belonging both to Delli, and Veerapatchy. In para 15 he speaks of their having joined rebellious

† 1st February 1801. /Encl. No 1/ in letter from Mr. Hurdis to the Bd. 21st Feby in/5 March 1801/

* It is clear from the Moyenzahitah for Delli No 7 in Mr. Hurdis's letter of 28th April 1801 as well as from other passages that Jellyputty and Tondamuttoor are the same.

rebellious Standard Copy the above letter was
forwarded to the Revenue Board by Mr. Hurdis*
which communication refers chiefly to the
Revenue arrangement of Dindigul. In para
17 after mentioning that the Poligars are
yet at Delli he says "the poligars of
"Mungalum, Jellyputty and Periaputty whose
Peshcush on the present principle would be
much increased, from the discovery of their
assets, will not easily come into any terms
that in the present state of the Country
may imply an increase on their former
tribute.

* 21st February
Inl cons 5th March 1801

5. In a Subsequent letter° Mr.
Hurdis informs the Board of the success of
the troops under Col. Innes and the result of
his revenue enquiries into the Veerapatchee Pollams.
In para 25 he reports that after a hard struggle
Col Innes had made himself master of Delli
"The incorporated Poligars were all in the battle.
In para 26th Jellyputty. Tondamoottoor was
attached on the 20th with the same success,
the enemy driven to the mountains and the
wives and families of several of the
chief

° 26th April 1801
in cons 7th May

chief Poligars taken. In para 27 This Pol.
lums assured from the rebels exclusive of
Veerapatchee, are Delli, Mungalum, Periaputty
Jellipatty Tondamootoor Vs.

6. Mr. Hurdis soon after again ad-
dressed the Board* informing them that with
reference to the Military proscriptions of
Col. Innes he had assumed certain Pollums,
and explaining with reference to those mentioned
as assumed in his former letter, he had done
so on the ground "of the positive rebellion
"of all therein named by siding both secretly

* 29th April
in cons 7th May 1801

° Jellipatty Vs

"and openly with Coopala Naigue of Veerapatchee,
"and opposing by force of arms the Compa-
"ny's Sirkar."

Gopal

In para 5 he refers to an Enclosure
7
stating the allowances for the captured families
of the poligars, for which he requests sanction and
that he may give a reward of 2 Rupees
for every match lock brought in. One item
on this Statement is "For the females and
children of Jellyputty; provision clothes
Vs every expence per mensem 25 Star

Pagodas

Pagodas. The amount for all the Poligar's families is 76 Pagodas ₩ Mensem.

8. The Board then addressed Government placing before them both Mr. Hurdis's letters, soliciting Sanction for his temporary "Moyen Zabitah" as also to his proposed "allowance to the families of the rebellious "Poligars who have been made prisoners "amounting monthly to S. Pagodas 76 and that he be allowed to pay 2 Rs for every matchlock brought in.

*9th May 1801

9. The Government in reply authorized the Moyen Zabitahs and the payment for the Matchlocks but no mention was made of the allowance for the Poligar's families "but reserve for future consideration "the recommendation of the Collector "respecting the personal property "of the Poligars," and the Board in their letter to the Collector "merely repeat the observations of Government.

10. No further notice seems to have

have been taken of the subject till the Collector of Coimbatore applied to the Board of Revenue* to sanction a Revised List of Poligar pensions, it having been found that several of the original parties had died. In his letter the Collector mentions that "the exact authority for these allowances is not known" as the Southern Division of Coimbatore then (A.D. 1800.) formed part of the Collectorate of Dindigul, and the only document forthcoming is a list furnished by the Cutwal of Dindigul at the time of transfer. In the list which he encloses the whole amount formerly paid is shewn to be Rs. 2,833—8—1 per Annum, of which 708—6—8 is for the Jellisputty family. The amount proposed to be paid 2171—3—3 of which 579—9—8 to the Jellisputty family. These sums it will be observed are less* than those proposed by Mr. Hurdis.—

*20th July 1826 inclos. 27 to Do.

*76 Pagodas ₩ Mensem is per Annum 912, and 25 Pags. per Mensem is per Annum 300—

11. In the Statement of Collector's Audits submitted to Government by the Board with their letter, is the Audit of Coimbatore No. 14 wherein the Board explained the state of the case as far as they were able from the Collector's

15th March 1827.—

Collectors information and recommended the revised amounts, which was accordingly sanctioned by Government#. This decision was communicated to the Collector⊙.—

12. It was in consequence of an application of the Collector of Coimbatore to continue a portion of the allowance of one of the Jellisputty family deceased, and whose name and portion is detailed in the Collector's letter of 20th July 1826. to his son, and the recommendation thereof of the Board to Government+ that the Right Honorable the Governor in Council directed the enquiry° which form the subject of these Proceedings.—

13. The Collector of Madura now reports# that "search has been made in vain both in the Madura and Dindigul records for information in regard to the origin of the grant"

14. The Collector of Coimbatore informs the Board* that the correspondence in his Office being carefully sifted, affords

little

10th April 1827.

⊙ 13th August 1827.

8th October in Cons: 1st Nov.r 1849.

+ 1st November 1849.

° 4th in Cons: 13th December 1849.

9th July 1850.

* 30th September 1850.

little or no specific information.—

15. The letter referred to by Mr. Thomas in para 4 is dated A. D. 1800 and refers to the Poligar rebellion that preceded the one in which the Jellisputty Chief was concerned, which took place in 1801.—

From Gov.t 25th October in Cons: 3d Nov.r 1800.

16. The list alluded to in the margin of para 5 is not on the Records of the Board's Office, though it is probably on those of the Civil Auditor.—

17. Under the above circumstances the Board resolve to request sanction for the payment of the pension as proposed by them in their Proceedings of 1st Nov.r 1849.—

Read the following letter.

No. 113.

To,
W. H. Bayley Esq.re
Secretary to the
Board of Revenue.

22

Boards No. 2644.

Sir,

From the Acting Principal Collector of Coimbatore. } 1. I have the honor to acknowledge

States that Hindoowee Translations of Jama Bundy reports will be sent as directed and

the receipt of the Board's Circular of the 16th ultimo and to state in reply, that the orders therein contained, will be complied with as early as

and also offers some observations on the subject.

as practicable. Two Hindooee translations of the whole Jamabundy report will add greatly to the labor of the Office and I fear be but a dead letter on the records, the Head and Sub Seristadars of course, are always aware of the contents and tenor of the Jamabundy report. No other Native Officer will, I fear, read it, (of the few who know that language) nor can I, or any of my Asistants test the accuracy of the translation, not knowing Hindooee—

2- It is also worthy of consider=ation whether it is desirable to promote and perpetuate an exclusive, and comparatively dead language, in Official Records, instead of the common language of the Province- As neither the past nor present Seristadars of Coimbatore know English, their signatures can give no confidence of a correct translation-

3- The requisition of the Board will be complied with, but they will,

Jam

I am sure, excuse me in shewing how it will entail great extra trouble on the Collector's Establishment, (already over-tasked with forms and Statements,) without the real practical benefit the Board would intend—

Coimbatore, Principal Collector's Office, 3d October, 1850.

(Signed) E: B: Thomas.
Acting Principal Collector.

Bd's No 2252-

Proceedings thereon.-

22-23

The Board observe that the Acting Principal Collector was called upon to furnish a Hindooee Copy of his Jummabundy Report, and it does not occur to them that the preparation of a Second Copy for record in his own Cutcherry will entail much additional labor. Their object in calling for the Vernacular Report was twofold 1st that the District Seristadar might become acquainted with every circumstance stated in the Collectors English report, and Secondly, to enable the Board to dispose of the Annual Settlement Reports earlier since much time has hitherto been occupied in their own Cutcherry in making a translation

of

Fort St. George 4th November 1850.

of every Summabundy Report. The Collector will accordingly be pleased to comply with the requisition contained in the Board's Circular order of 16th September 1850.

Resolved that the following letter be dispatched.

No. 458.

To,

The Chief Secretary to Government.

Sir,

(24)

Bd No. 2255.

To the Chief Secretary to Government

I am directed by the Board of Revenue to submit for the information of Government the accompanying Statement[+] A shewing the number of persons charged in each District in the Madras Presidency under the provisions of Regulation IX of 1822 and the manner in which the Charges have been disposed of together with a Statement[*] B. of the number of Appeals preferred to and disposed of by the Board under Regulation VII of 1828 during the 1st half of the year 1850.-

2.- The following Abstract will shew the number of Charges and acquittals under Regulation

Fort St. George 4th November 1850.

Regulation IX of 1822, as compared with the previous half years.-

	Collectors' Establishment.		Village Officers.		Not in Collectors' Establishment.		Total.	
	Charged	Acquitted.	Charged	Acquitted	Charged.	Acquitted.	Charged	Acquitted
1st half 1850—	7	2	168	8	0	0	175	10
2nd half 1849—	3	1	133	14	4	0	140	15

No offenders have been forwarded to the Criminal Courts.

3. The greatest number of Charges during the half year under review occurred in the districts noted in the margin, and the Majority of persons implicated were Village Officers.-

North Arcot 88.
Cuddapah — 27.

4. During the period under review no trials took place in the Districts of Bellary, Nellore, Kurnool, Tanjore and Tinnevelly.-

5. Of the total number of cases above recorded four were brought in Appeal before the Board during the period under consideration, and the sentences passed in each were confirmed.

6. These Returns are exclusive of the 5 Districts under the Commissioner of the Northern Circars.-

Revenue Board Office, Fort St. George, 4th November 1850.

/ Signed / W. H. Bayley.
Secretary.

Abstract

14877

Fort St. George

A. Abstract Statement shewing the number of Persons Charged in each District under the provisions of Regulation IX of 1822 and Clauses of their offences as defined by Section II of 4th November 1850.

convicted, acquitted or forwarded to the Criminal Judge for trial during the 1st Half year of 1850, distinguishing the Classes of persons that Enactment.

Class.	District.	Offences comprised in Class 1st Clause 2d				Class 2d Clause 2d				Class 3d Clause 2d				Class 4th Clause 2d				Class 5th & 4th Clause 2d & 3d				Totals				Remarks.
		Charged.	Convicted.	Acquitted.	Forwarded to Criminal Court &c.	Charged.	Convicted.	Acquitted.	Forwarded to Criminal Court &c.	Charged.	Convicted.	Acquitted.	Forwarded to Criminal Court &c.	Charged.	Convicted.	Acquitted.	Forwarded to Criminal Court &c.	Charged.	Convicted.	Acquitted.	Forwarded to Criminal Court &c.	Charged.	Convicted.	Acquitted.	Forwarded to Criminal Court &c.	
1st Class	Canara	"	"	"	"	"	"	"	"	1	1	"	"	"	"	"	"	1	1	"	"					
	North Arcot	2	"	2	"	"	"	"	"	"	"	"	"	"	"	"	"	5	3	2	"					
	Malabar	"	"	"	"	"	"	"	"	1	1	"	"	"	"	"	"	1	1	"	"					
		2	"	2	"	"	"	"	"	2	2	"	"	"	"	"	"	7	5	2	"					
2d Class	Canara	1	"	1	"	"	"	"	"	"	"	"	"	"	"	"	"	1	"	1	"					Stone in Bellary Nellore Kurnool Tanjore and Tinnevelly.
	Cuddapah	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	27	27	"	"					
	Chingleput	"	"	"	"	"	"	"	"	15	15	"	"	"	"	"	"	10	10	"	"					
	Salem	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	4	4	"	"					
	North Arcot	"	"	"	"	2	2	"	"	"	"	"	"	"	"	"	"	83	78	5	"					
	South Arcot	"	"	"	"	"	"	"	"	9	9	"	"	"	"	"	"	18	18	"	"					
	Trichinopoly	"	"	"	"	"	"	"	"	6	6	"	"	"	"	"	"	4	4	"	"					
	Madura	2	1	1	"	2	2	"	"	2	2	"	"	"	"	"	"	11	9	2	"					
	Coimbatore	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	8	8	"	"					
	Malabar	"	"	"	"	"	"	"	"	2	2	"	"	"	"	"	"	2	2	"	"					
		3	1	2	"	4	4	"	"	35	35	"	"	"	"	"	"	168	160	8	"					
3d Class		"	"	"	"																					
																										None
Grand Total		5	1	4	"	4	4	"	"	37	37	"	"	"	"	"	"	175	165	10	"					

(Signed) W. H. Bayly
Secretary.

11879 Fort St. George 4th November 1850.

Resolved that the following Proceedings be despatched—

Read Statement shewing the seizure of smuggled Tobacco in the District of Coimbatore dated 30th September 1850.

No. 2244.

Inlosure 21st October 1850.

Proceedings thereon.—1. The Board of Revenue authorize the confiscation and sale of the smuggled Tobacco, reported in the foregoing Statement, and the distribution of the proceeds according to the Regulations.—

25

2. It is observed that in Cases Numbers 5 and 6 the Tobacco was seized so far back as 30th December, and 26th February 1850. In future the Acting Principal Collector will be pleased to submit his Statements monthly, or when he may have cases of seizure to report.—

Read the undermentioned Statements.—

26

From the Civil Auditor. Statement of Contingent Charges incurred for the month of June last.

27

From the Civil Auditor. Statement of Contingent Charges incurred for the month of June last.—

Statements

11878. Fort St. George 4th November 1850.

B. Abstract Statement shewing the Number of Persons Charged with Offences before the Collector under those provisions of Regulation IX of 1822 and the numbers of Appeals from their decisions distinguishing those affirmed and Reversed in Appeal during the 1st half year of 1850.

For what Period.	Number of Cases tried under Regulation IX of 1822.	Number of Appeals from decisions of Collector.	Number affirmed.	Number remaining undisposed of.	Remarks.
Appeals undisposed of on the 31st December 1849	"	"	"	"	"
For the 1st Half year of 1850	145	4	4		Signed H. H. Bayley. Secretary.

28

From the Civil Auditor. Statement of Contingent Charges incurred for the month of August last.

29

From the Civil Auditor. Statement of Contingent Charges incurred for the month of September last.

26.30

Order on the 2 abovementioned Statements. Resolved that the necessary orders be passed.

Read the undermentioned Registers.

31

From the Collector of North Arcot. Register of Endorsements passed by him on Petitions preferred by the Board for the month of October last.

32

From the Collector of Trichinopoly. Register of Endorsements passed by him on Petitions preferred by the Board for the month of September last.

33

From the Collector of Malabar. Register of Endorsements passed by him on Petitions preferred by the Board for the month of August last.

31-34

Order on the 3 abovementioned Registers. Ordered to be lodged in the Office.

Received the undermentioned Miscellaneous letters and Statements.

35

From the Collector of Ganjam. Abstract of Demand Collection and Balance for the month of September last.

Salt

36

From the Collector of Rajahmundry. Salt Account Current for the quarter ending 30th September last.

37

From the Acting Collector of South Arcot. Return of Persons suspended and dismissed under Regulation VI of 1831 for the month of September last.

38

From the Collector of Tanjore. Abstract of Demand Collection and Balance for the month of September last.

39

From the Collector of Tanjore. Statement shewing the average Bazar wholesale prices of Grain and Salt for the month of September last.

40

From the Collector of Tanjore. Register of the state of the River Cauvery at the amicut for the month of September 1850.

41

From the Collector of Trichinopoly. Stating that certain Returns for the month of September last are not sent.

42

From the Collector of Trichinopoly. Return of persons suspended and dismissed under Regulation VI of 1831 for the month of September last.

43

From the Collector of Trichinopoly. Return of fines imposed and stoppages made from the pay of Public servants for the quarter ending 30th September last.

44

From the Collector of Trichinopoly. Stating that certain Returns for

28 From the Civil Auditor. Statement of Contingent charges incurred for the month of August last.

29 From the Civil Auditor. Statement of Contingent Charges incurred for the month of September last.

26.30 Order on the 4 abovementioned Statements. Resolved that the necessary orders be passed.

Read the undermentioned Registers.

31 From the Collector of North Arcot. Register of Endorsements passed by him on Petitions referred by the Board for the month of October last.

32 From the Collector of Trichinopoly. Register of Endorsements passed by him on Petitions referred by the Board for the month of September last.

33 From the Collector of Malabar. Register of Endorsements passed by him on Petitions referred by the Board for the month of August last.

31-34 Order on the 3 abovementioned Registers. Ordered to be lodged in the Office.

Received the undermentioned Miscellaneous letters and Statements.

35 From the Collector of Ganjam. Abstract of Demand Collection and Balance for the month of September last.

Salt

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37 From the Acting Collector of South Arcot. Return of Persons suspended and dismissed under Regulation VI of 1831 for the month of September last.

38 From the Collector of Tanjore. Abstract of Demand Collection and Balance for the month of September last.

39 From the Collector of Tanjore. Statement shewing the average Bazar wholesale prices of Grain and Salt for

40 the month of September last.

From the Collector of Tanjore. Register of the state of the River Cauvery at the amicut for the month of

41 September 1850.

From the Collector of Trichinopoly. Stating that certain Returns for the month of September last are not

42 sent.

From the Collector of Trichinopoly. Return of persons suspended and dismissed under Regulation VI of 1831

43 for the month of September last.

From the Collector of Trichinopoly. Return of fines imposed and stoppages made from the pay of Public servants for the quarter ending 30th September

44 last.

From the Collector of Trichinopoly. Stating that certain Returns for

45 for the quarter ending 30th September last are not sent.
From the Collector of Trichinopoly- Return of Public servants
46 suspended and dismissed for the quarter ending 30th
September last.-
From the Collector of Madura- Salt account Current for the
47 quarter ending 30th September last.-
From the Acting Collector of Tinnevelly- Return of persons
48 charged with offences under Regulation IX of 1822.
for the month of September last.-
From the Acting Collector of Tinnevelly- Return of Persons suspended
49 and dismissed under Regulation VI of 1831 for the month of
September last.-
From the Acting Collector of Tinnevelly- Return of fines imposed and
50 stoppages made from the pay of Public servants for the
quarter ending 30th September last.-
From the Acting Collector of Tinnevelly.- Return of alterations that have
51 occurred in the list of fines and stoppages for the quarter ending
30th September last.-
From the Collector of Canara- Abstract of Demand Collection and
52 Balance for the month of September last.-
From the Collector of Canara- Statement shewing the average Bazar
53 wholesale prices of Grain and Salt for the months of
September last.-
From the Collector of Madras.- Salt Account Current for the
quarter ending 30th September last.-

Compd. Dan. Gill.

" Goldingham

" W Elliot

No Diary

At a Meeting Present

Thursday 7th November 1850. } J. Goldingham Esqr. Second Member
and
J. L. Blane Esqr. Third Member

Walter Elliot Esqr. Senior Member
Absent on duty as Commissioner
Northern Circars.

Minutes of the last
Meeting read and approved.-

Read the following -
Extracts.-

1 N. 987.

B. N. 2727. Revenue Department

From the Sect. to Government - } Extract from the Minutes of Consultation under date the 22nd October 1850.

Read the following
letter from the Secretary to the Board of
Revenue:- [Here enter 12th September 1850 N. 382]

Ordered that the following
Endorsement on Petition N. 400 of 1850 be
communicated to the Petitioner through
Sheshum Pillay.-

From

14884 Fort St George 7th November 1850

"From a Report received from the Collector of the District it appears that Petitioner has not an hereditary title to the Curnamships to which he has laid claim as prior to Fusly 1217 and at the time of the Survey those Offices were held by Members of a different family. His claim therefore cannot be admitted."

To The President and Members of the Board of Revenue

(1-2)

(A true Extract)
(Signed) T. Pycroft
Sect to Govt

Order thereon.

N° 2279.

Ordered that copy of the foregoing Extract from Minutes of Consultation and of the Board's letter to which it is a reply be communicated to the Collector of Trichinopoly with reference to his letter dated 27th May 1850.

In Cons. 30th May 1850.

(3)

B. N° 2759.

From the Sec'y to Government

N° 1001

Revenue Department

Extract from the Minutes of Consultation under date the 24th October 1850.

Read the following letter from the Secretary to the Board of Revenue

Here enter 26th September 1850. N° 396.

On a full consideration of the circumstances detailed in the communications from the Board of Revenue and the Collector of North Street the Right Honorable

14885 Fort St George 7th November 1850

Honorable the Governor in Council is of opinion that no adoption which may now be made by the widow of the original Grantee of the Shrotriem Village of Vengalatoor should be recognized - but that the Village should be resumed at her death. He desires that a communication to this effect be made to Comboyee Ummall.

To The President and Members of the Board of Revenue

(3-4)

(A true Extract)
(Signed) T. Pycroft
Secretary

Order thereon

N° 2287

Ordered that copy of the foregoing Extract from Minutes of Consultation, and of the Board's letter to Government to which it is a reply, be communicated for the information and guidance of the Collector of North Street with reference to his letter dated 21st August last.

In Cons. 26th Septr 1850

Read the following

Resolution. N° 998

(5)

B. N° 2757

From the Sec'y to Government

Extract from the Minutes of Consultation under date the 24th October 1850.

(From Board 16th October)

Agreeably to the recommendation of the Board of Revenue, the Right Honorable the Governor in Council is pleased to continue to the Collector of Madras till further orders the authority conveyed in

Extract

Extract Minutes of Consultation dated 14th October 1847 No 1139 to make "disbursements not exceeding Rupees 50 in any Month in reward to parties detecting frauds in the Abkarry Department of the Madras Collectorate." The Collector with reference the results of the measure yearly in his report on his extra Sources of Revenues.

(Signed) T. Pycroft
Secretary to Govt

(5-6)

No 2272

Order thereon.-

Ordered to be communicated to the Collector of Madras for his information and guidance to his letter of the 20th September 1850.-

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(7)

Read the following Extract

No 352

Marine Department

From the Chief Secy to Government } Extract from the Minutes of Consultation under date the 25th October 1850.-

Read the following letter

Bz No 2795

No 22.

To,
Sir H.C. Montgomery Bart
Chief Secretary to
Government

Sir,

With reference to Extract from the Minutes of Consultation of the 13th March 1850. No 86, I beg to inform the Governor in Council, that I have been since

since its receipt in frequent treaty with the "Numbidy" of Colangode with a view to negociate his renting to Government any portions of the Forests under dispute.- Mr Robinson, the Head Assistant Collector of Palghaut known to the Numbidy, has greatly assisted me in this matter: and much correspondence, not necessary to trouble the Government with, in detail, has passed on the subject.- The result after much conference is that the Numbidy consents to rent his Forests on the following terms.-

1st Government to have exclusive right, for 16 years, to fell and remove, all trees they chose, on payment of a "Kootty kanum (fee) of 5 Rupees per Tree to payable at the time of girdling the Tree, the other half when felled.-

2nd That 7500 Rupees be paid to the Numbidy on closing this contract as an advance on 1500 Trees, all of which may be felled before any further demand be made by the Numbidy on Government.- This is the gist of the Contract, and I have no hesitation in soliciting the order of Government to close it without delay.- Many Native Competitors are in the field

field, who have long made large profits in this trade at the expense of Government interests, and to the ruin of the Forests.- they have done their best to dissuade the Nambidy from now closing with Government, and but for Mr Robinsons able Management and efforts I should have had no hopes of coming to terms with the Nambidy.-

2- The fee of 5 Rupees per Tree is a mere trifle when compared with the real Value on an average Rupees 432 per Tree besides the grain of preventing the hitherto wasteful and destructive mode of felling 16 years is the utmost term the Nambidy will now accede to, but when he learns as he will the advantage to his Forests of having them in Government hands rather than of reckless private speculators there will be little difficulty probably in prolonging the period hereafter if desirable.-

3 The Nambidy is an avaricious and needy man and has therefore demanded the advance of 7500 Rupees, which was for some time 10000 but finally reduced by Mr Robinsons arguments there can

can be, however no demur as to the propriety of giving it as two years felling will more than return the amount- Native wood Merchants, sensible of the value of the Teak are now offering 8 Rupees per Tree (fee) to the Nambidy, but he probably feels the Government will be a safer paymaster, and will work the forests more fairly and has promised to entertain no fresh offers till I send him the Government reply.-

4 Certain private Contractors have still limited claims on these Forests, or former Contractors with the Nambidy those still not fully worked out are as follows.-

1 ---- Mr J. J. Tomlinson
2 ---- Sashambutter
3 ---- Veneateshwar Iyen
4 ---- Ramjee Bauder
"Goorooboo Ramsing"

The first three have already cut out their claims, or nearly so, the 4th holder none yet cut and with two years to run is Gooroo Boo Ramsing a Resident in Coimbatore and lately in Government employ and in the event of Government taking up the Forests he promises to sell his right for about 2,000 Rupees a sum which he could immediately realize from

Ests Native Supt of Forests at Wallior and afterwards Coimbatore Tasildar.

from Native speculators the greatest of whom is one "Chedabrien" Moonsiff of Betutnad under the Calicut Court who thus using his brother and other Names is and has long been known to be the largest Timber dealer (however he may disguise it) in Malabar.

5- The only doubtful point in the negociation, and which with the aid of the Collector of Malabar, Mr Conolly, I have been enabled fully to test and decide to be of no moment was the non consent of a Junior Branch of the Nambidy family to the arrangement the opposition is merely factious the 1st Nambidy, this representative and head of the family is always authorized and accustomed to sign all such agreements, as the proposed Contract, but to satisfy the Government on this point an extract is added from a decision of the Sudr Udalat that all the Members of a Malabar Family like the Nambidy are bound by the fair acts of its representative Head. Copy of the proposed Contract as drafted by the Nambidy is also appended.-

A Plan of the Localities prepared by Mr Robinson is appended.

6 I have also ascertained and added the Civil Engineer, Major Cotton's opinion on the subject and solicit the early order of Government to close with the Nambidy's

This

The many references necessary and the hindrances and obstructions attempted by private speculators, have prevented an earlier report.-

Coimbatore, - - - -
Pr Coll.rs Office, - -
30th September 1850.-

(Signed) C. B. Thomas.
Asst Collector

Translate of an offer by the Head Nambidy of the Venganatil family addressed to W. Robinson Esq.r Head Assistant Collector of Malabar.-

After describing the Boundary of the Agamala Hills according to the Grandahwary Boundary Roll offers, with reference to the wish of the Government, to lease certain forests within the above Agamalas.

I hereby offer to rent those forests bounded on the East by the boundary line specified by the Grandahwary Boundary line. from Kuchmala to Vengoly Peak, on the South, by the range of the Vengoly Peak,- Jotty veera Pillakal, Pulyal Muddy, Talakul ar river, on the West by the Changah Cannai, Ponalandan Para and the river which, rising at Tekady flows in a continuous S. W. direction joining the Tillakul ar river and running down to the Pallyamkutty, on the north by the Nagsra Nallah and the South Water Shed of the Kachmala and there below recite the arrangement settled between us, Viz t.s-

1st That Kutty kanom fees for felling at the rate of Rs 5. be

Fort St George 7th November 1850

be paid for Trees felled by the Circar, beyond which I have no claims on the tree, the Circar having a right to remove all timber, heads, butts, and all pertaining to the tree.-

That from and after the date of signing the contract, the Government may cut as many Trees as are required, for a space of 16 years, within which period neither I nor my Successors in the Head Numbidy Ship will grant to any other any Contract for cutting teak trees within the above specified boundaries.-

That the Kutty kanam at the above rate be advanced on 1500 Trees, Viz.t fee for felling 7500 Rupees and be paid at the time of making the Contract, after which I will sign the Contract, and that the Contracts be drawn on stampt paper and duly exchanged.-

2nd That after that Trees to the value of the advanced sum of 7500 Rupees Viz.t 1500 Trees, are duly cut, on all further cuttings one half of the Kutty kanam fee for felling is to be paid in Cash each year for the Trees girdled within each year till the expiration of the lease as above, and the balance Viz one half the Kutty kanam be fee for felling paid

Fort St George 7th November 1850

paid immediately the trees are felled.-

That there may be no confusion about the counting of the Stumps the Circar will let me know in writing before the trunk is removed from the place, when felled, and have them counted by my agent, and have the tree stamped by both parties, and receipts interchanged when the timber may be removed.-

Should the tree prove to be bad, the Government will either bear the loss and pay the 5 Rupees Kootty kanam, or if fee for felling the Government does not require the tree, and will give it up to me the Government must relinquish any expenses incurred up to the time of felling the tree, and I will give up the Kootty kanam and will fee for felling myself take the tree, and sell it, and realize profit thereon.-

3rd I will send an Agent to count the Stumps and pass receipts as above specified, within 14 days from hearing from the Government, if not the Government will be at liberty to remove the trees without there being any one present on my part and without any Seal, I will then acquiesce for adjustment of account between us in the accounts kept by the Government.-

This

Fort St. George 7th November 1850

4th This Contract refers to teak timber alone within the above boundaries but not to other timber or Hill produce, which I will collect and enjoy as has been usual. but the elephant ropes, rattans, Bamboos and the like necessaries for working the timber and the necessary Jungle wood for implements, may be cut by the Government and without any separate price paid. only Ayneevettee kungleyum and other valuable trees must not be cut for these auxiliary purposes.-

5th If upon the expiration of the 16 years above specified, there are any trees lying unremoved in the Jungle [forests] cut by the Government and stamped, and for which Kuttykanum fee for felling has been paid and receipts have passed, they may be removed even after the expiration of the period at pleasure, but after the expiration of the period the Government shall not be entitled to cut any more timber.-

6th On the 31st Chingom 1024 [executed] 11th September 1849 the following Contracts- a contract with Mr Tomlinson for 300 Teak Plants to be cut within 2 years to Sheshum Sutter of Narrieyy Gramom for 600 Plants to be cut within 3 years to Venkatesh-war Ayen of Nellisherry Gramom a contract for 800 Plants to be cut within 3 years. To Ramjee Band of Palghaut a contract for 2594 Plants to be cut within 3 years- of these Contracts

Fort St. George 7th November 1850

that of the Sheshum Sutter has been cut out in full, besides this Mr Tomlinson has only to take away 4 Planks more. Venkateshwar Ayen under his Contract has still 408 Planks to remove, and Ramjee Bond has still to remove the whole 2594 Planks as per his Contract. The fulfilment of this prior Contract is not to be interfered with by this Contract. I have not granted a Contract to any one else.-

Until I learn whether this offer is or is not accepted by the Government, I will grant to no other any contract within the above specified boundaries, but this must be decided within 6 Months from this day, as after the expiration of that period, I will with due notice to the Government, consider myself at liberty to execute contracts to others.-

Govoro Base

(Signature) of Vengenatel Valia Numbidy

(Signed) W. Robinson
#2 Assistant Collector

(Signed) E. B. Thomas
Acting 1st Collector

Colungode. 20th July 1850.
7th Karkadagam 1025-

To

Fort St George 7th November 1850

No 1470.

To,
H. Morris Esqre
Civil Judge. Calicut.

Sir,

I have the honor to request you will perase the enclosed Papers, and favor me with your opinion (if you do not think it improper) whether it will be safe for the Government to enter into a Contract with the Seniors Numbidi for Teak Trees without the consent or rather against the consent of the 3rds Numbidi.-

From Mr Robinson dated 3d ulty 1850 with enclosures-
To Do Dated 9th Do
From Do Do 13th Do

Calicut ----- }
16th Augt 1850- }

(Signed) H. V. Conolly
Collector

No 375

To
H. V. Conolly Esqre
Collector of Malabar

Sir,

In returning the papers received with your letter of yesterdays Date, I have the honor to observe that as I consider I should not be justified in giving any opinion on the matter therein referred to, I trust to be excused from so doing- I deem it my duty however to add that the Sudr Adawlut have recorded their opinion, that "unless some positive unfairness of

Fort St George 7th November 1850

or fraud, should be discovered in the transactions of a pecuniary nature into which a "Karnovar" may enter, the whole of the members of the family are bound by his acts."

or "Head of a family."

Calicut. ----- }
17th August 1850- }

(Signed) H. Morris
Civil Judge
(True Copies)
(Signed) H. V. Conolly
Collector
(True Copy)
(Signed) W. Robinson
Asst Collector
(True Copy)
(Signed) E. B. Thomas
As Do Collector

No 460.

To, E. B. Thomas Esqre
As Do Collector of
Coimbatore

Sir,

I think it most desirable that the "Numbedys" Teak forest should be rented by our Government, on the terms proposed, not only as a most profitable arrangement for the Company as a purchase of timber, but as the only measure by which that valuable forest can be saved from waste.- I am most anxious to

2- hear

14898

Fort St. George 7th November 1850

hear that this Teak is in the hands of Govern-
-ment, as at this moment we are great sufferers
from the oppositions of the Nambidies Con-
-tractors, who taking advantage of the slight
hold they still have upon the forests, are
doing what they can to draw off the wood
Cutters, and baffle our work in the Annamalli
3 The price per tree (5 Rupees) I consi-
-sider very low, and the advance is not more
than might be worked out in two years,
when we have no competitors in cutting
Teak.-

Civil Engineers Office 7th Dr
Sa tt. in many a Lam 27th Sept.
1850.-

(Signed) F. C. Cotton
Civil Engr. 7th Dr

(True Copy)
(Signed) E. B. Thomas
As Pl. Collector

The Right Honorable the
Governor in Council authorizes the acting
Principal of Coimbatore to close at once
with the offer of the Nambidy of Colungoor
to rent his Forests to Government on the terms
indicated in Para 1 of the foregoing letter
praying him the advance demanded of Rupees
(7,500) Seven Thousand Five hundred so soon
as the necessary documents shall have been
duly executed.-

To The President and Members
of the
Board of Revenue

(True Extract and Copies)
(Signed) H. C. Montgomery
Chief Secretary

Ordered

14899 (7-8) Fort St. George 7th November 1850.-

Order thereon. 2762 Ordered to be recorded.-

From the Secretary to Govt.

9 Dated 26th October 1850.- } Read Extract reviewing
Proceedings of the Commissioner for the
Northern Circars on the District of
Vizagapatam for Fusly 1258.-
Ordered that the following
letter be submitted in reply.-

9-10 No. 462.

To, The Chief Secretary to
Government.

Bd. No. 2278.

To the Chief Secretary } Sir,
to Government.- }
Inclos: 7th Nov. } With reference to para 8 of
1850.- Extract from Minutes of Consultation
dated 26th October 1850, No. 1005, I am
directed by the Board of Revenue to
submit herewith, for the information
of Government copy of their letter to the
Commissioner Northern Circars dated
19th November 1849, from which it will
be seen that as the Conda Kerlah
Zemindar had left Madras for the Northward
prior to the receipt of Extract Minutes of
Consultation of 1st November 1849 the Commis-
-sioner was requested to carry out the orders of Government.-

2. A copy of my present letter will
be forwarded for the information of Mr. Elliot.-

Revenue Board Office,
Fort St. George,
7th November, 1850.- } (Signed) W. H. Bayley
Secretary
From

14,900 Fort St. George 7th November 1850.

2848
From the Secretary to Government
Dated 2d November 1850. } Read Extract reviewing

11 Proceedings of the Commissioner for the
Northern Circars on the District of
11-12 Vizagapatam for Fusly 1259. —
Order thereon. — Ordered to be recorded. —

Read the following letter.

No. 106.

13 To, The Secretary to the
Board of Revenue
Fort St. George.

Bd. No. 2621.
From the Collectors of Ganjam. } Sir,

With reference to the
2d Para of the Remarks of the
Board on the Statement of actual
Charges on account of advances for Culti-
-vation and Salt Manufacture for Fusly
1259, I have the honor to report for their
information that the actual charges
Rupees 11,300-0-0 on account of the advances sanctioned
on the 11th July 1849 on account of Estates
under Management will be included for
Sanction as usual in the annual Ac-
-counts thereof for Fusly 1259 with the
other charges on their account. —
Ganjam District — — }
Collector's Cutcherry } (Signed) J. A. P. Onslow
Chatterpore 2d October 1850. } Collector
Order thereon. — Ordered to be recorded. —
13-14 Read the following letter.

To

14901 Fort St. George 7th November 1850. —

No. 123. —

To W. A. Bayley Esqr
Secretary to the
15 Board of Revenue. —
Fort St. George. —

Bd. No. 2853.
From the Collr of } Sir,
Nellore - - - }

I have the honor to transmit
a Statement of the Salt sold and of the
wastage which was found on the quantity
stored for Fusly 1259, prepared according
to the form transmitted with the Deputy
Secretary's letter of the 21st November 1836. —

2. It will be observed that the
outturn of Indian Mds. 6,18,513-12-0 of Salt
on being disposed
of was Indian
Maunds 6,02,156-8-6.
and the wastage Indian
Mds. 16,357-3-10 or Indian
Maunds 2-25-12
per Cent which
is below the per centage of the wastage in the
first three Fuslies noted in the Margin, and
exceeds a trifle in the last. —

Fuslies	Quantity Stored.	Quantity sold.	Wastage.	Percentage.
	Indian Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
1255 - - -	9,54,096 36	9,24,137 38	14,299 37 2	3 5 9
1256 - - -	7,86,889 8	7,58,599 6	2,87,901 14	3 23 3
1257 - - -	6,88,159 32	6,68,725 29	19,434 2 10	2 32 15
1258 - - -	4,97,903 16	4,86,233 12	7,116 703 9	2 13 12

I request you will obtain the sanc-
-tion of Government for writing off the above wastage. —

Nellore - - - - - }
Collector's Cutcherry, } (Signed) D. White
29th October 1850. } Collector

Statement

No 902

Fort St. George 7th November 1850.-

Statement Shewing the Quantity of Salt Sold and the wastage on the Quantity Stored in the District of Nellore for Fusly 1259.

No.	Names of the Cottaurs-	Fusly in which Stored.	Quantity Stored In each Fusly.	Total.	Quantity Sold.	Wastage- Amount of wastage.	Percentage.	Percentage of the wastage for each Cottaur fixed by the Collector.	Explanation of the Cause of wastage.
			I. Mds S C	I. Mds S C	I. Mds S C	I. Mds S C			
1	Canoopurty	1257	7,200 " "	" " "	6,936 " "	264 " "	3 26/10	In the first year of Stoking 2½	
		1258	13503 " "	" " "	13129 32 "	373 8 "	2 30/6	In the 2d Do 4-	
				20703 " "	20065 32 "	637 8 "	3 3 2	In the 3d Do 5-	
2	Davarumpaud	1258	7,573 8 "	7,573 8 "	7428 " "	145 8 "	1 36/11	The rates were uniformly	
3	Pauduriy	1258	2,883,720 "	2,883,720 "	2819928 "	63732 "	2 8 7	fixed for all the Cottaurs	
4	Alloor	1257	13200 " "	"	1283628 "	36312 "	2 30 1	as explained in letter	
		1258	18,619 20 "	" " "	1821612 "	40308 "	2 6 9	dated 19th September	
				31,819 20 "	31053 " "	766 20 "	2 16 7	1850.-	
5	Pankala	1257	8400 " "	" " "	825 18 "	14832 "	1 30/14		
		1258	20,786 16 "	" " "	2040936 "	37620 "	1 32 7		
				29,186 16 "	28614 "	52512 "	1 32 "		
6	Bingenepully	1257	" " "	22,800 " "	22023 " "	777 " "	3 16 4		
7	Toommalapenta	1255	" " "	4,800 " "	426516 "	53424 "	11 5 8		
8	Toouldinna	1258	" " "	12,000 " "	1152024 "	47916 "	3 39/12		
9	Estapully	1257	" " "	14,653020 "	14227335104256246		2 36 3		
10	Gogoolapully	1257	6,112,14 "	" " "	595121112160832 4		2 25 4		
		1258	3,366,120 "	" " "	33129 12 "	5328 "	1 23 4		
				94,782 24 "	92641231221411 " 4		2 10 4		
11	Varery	1257	" " "	22,800 " "	22283 1 "	51639 "	2 10 11		
12	Gringapatam	1258	" " "	16,806 " "	1645512 "	35028 "	2 3 7		
			Carried forward	4,38,638 28 "	4268701661170811 10	" " "			

1903

Fort St. George 7th November 1850.

Number.	Names of the Cottaurs.	Quantity Stored. Fusly in which Stored.	Quantity Stored. In each Fusly.	Total.	Wastage. Quantity Sold.	Wastage. Amount of Wastage.	Wastage. Percentage.	Percentage of the wastage for each of the Cottaur fixed by the Collector.	Explanation Cause of wastage.
			G. Mds. S. C.	G. Mds. S. C.	G. Mds. S. C.	G. Mds. S. C.			
	Brought forward			4,38,03828 u	4,26,87016 6	11,70811 10 u u u			
13	Kristnapatam	1257	73200 u u u u u		70,23831 u	2,96119 u	4 1 13		
		1258	27942 u u u u u		2,74,923 6 u	4494 u	1 244		
		1259	21600 u u u u u		2,13,351 u	26439 u	1 91		
				1,22,742 u u	11,90,662 8 u	36,751 2 u	2 3912		
14	Cottapatam	1257	1200 u u u u u		11,552 4 u	4416 u	3 28 u		
		1258	45520 u u u u		44,574 u	9516 u	2 313		
				57520 u	5,612 28 u	13932 u	2 177		
15	Doogaraizepatam	1257	u u u	9,600 u u	9,311 16 u	28824 u	3 u 4		
16	Mullam	1257	u u u	9,600 u u	9,261 36 u	3384 u	3 2014		
17	Valoocaudoo	1257	2400 u u u u u		2,37924 u	2016 u u	34 u		
		1258	6000 u u u u u		5,98020 u	1920 u u	13 u		
				8400 u u	8,3604 u	3936 u u	19 u		
18	Todalu	1258	u u u	18,9804 u	18,90924 u	7020 u u	1412		
19	Poody	1258	u u u	1,200 u u	11,90 28 u	912 u u	31 u		
20	Ramapooram	1258	u u u	3,600 u u	3,57228 u	2712 u u	305		
				6,18,51312 u	6,02,15686	16,35731 0	2 2572		

Nellore Collector's Cutcherry. 29th October 1850. (Signed) D. White
Collector

Ordered.

1903

Fort St. George 7th November 1850.

Names of the Cottaurs.	Fusly in which Stored.	Quantity Stored. In each Fusly.	Total.	Quantity Sold.	Wastage. Amount of Wastage.	Percentage.	Explanation of the Percentage of the wastage for each of the Cottaur fixed by the Collector.	Cause of wastage.
			G. Mds. Ds C.	G. Mds. Ds C.	G. Mds. Ds C.			
Brought forward			4,38,63828 u	42,68,70166	11,768 1110 u u u			
13 Kristnapatam	1257	73200 u u u u		70238 31 u	2961 9 u	4 1 13		
	1258	27942 u u u u		27,49236 u	4494 u	1 244		
	1259	21600 u u u u		21,33561 u	20439 u	1 91		
			1,22,742 u u	1,19,06628 u	3,675 12 u	2 3912		
14 Cottapatam	1257	1200 u u u u		11552 4 u	44 16 u	3 28 u		
	1258	45520 u u u u		44574 u	952 16 u	2 313		
			57520 u	5612 28 u	1392 32 u	2 177		
15 Doogaraizepatam	1257	u u u 9600 u u		9311 16 u	2884 u	3 u 4		
16 Mullam	1257	u u u 9600 u u		9,20136 u	3384 u	3 2014		
17 Valoocaudoo	1257	2400 u u u u u		2,3792 4 u	2016 u u	34 u		
	1258	6000 u u u u u		5,98020 u	1920 u u	13 u		
			8400 u u	8,3604 u	3936 u u	19 u		
18 Todalu	1258	u u u 18,9804 u		18,90924 u	7020 u u	1412		
19 Poody	1258	u u u 1200 u u		11902 8 u	912 u u	31 u		
20 Ramapooram	1258	u u u 3600 u u		3,5728 u	2712 u u	305		
			6,18,51312 u	6,02,15686	16,357 310	2 2512		

Nellore Collector's Cutcherry.

29th October 1850. (Signed) D. White
Collector

Ordered.

1190[illegible] Fort St. George 7th November 1850.

Order thereon.
15-16

Ordered to lie over.

Read the following letters.

No. 174.

To,
W. H. Bayley Esqre
Secretary to the
Board of Revenue,
Fort St. George.

17

Bd. No. 2724.

Sir,

From the Collector of Chingleput.

To Board 4th October 1850.
From Do. 14th Do.

Referring to the correspondence noted in the Margin, I have the honor to report that the person to whom the Mootah of Madooravoil was knocked down at public competition has now intimated his inability to complete the purchase, I propose therefore to put that Mootah up to Auction again on the 7th Proximo and submit an advertisement to be published in the Board's Office. I request to be informed also whether the deposit money is to be carried to the credit of Government or towards the liquidation of the arrears due by the Mootahdar.

Chingleput District,
Collector's Cutcherry,
Poroor, 21st October, 1850.

(Signed) A. Freese
Collector

Advertisement

1190[illegible] Fort St. George 7th November 1850.

Advertisement.

For duration particulars enquire at the Office of the Board of Revenue or at the Collector's Cutcherry between 10 and 5 O'Clock Sundays excepted.

8.

Collector's Cutcherry,
Revenue Board Office,
Fort St. George.

Under

1904 Fort St. George 7th November 1850.

Order thereon.

15-16

Ordered to lie over.

Read the following letter

No. 174.

To, W. H. Bayley Esqre.
Secretary to the
Board of Revenue
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17

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Chingleput District,
Collector's Cutcherry,
Pooroor, 21st October, 1850.

Signed/ H. Freese
Collector

Advertisement

1905 Fort St. George 7th November 1850.

Advertisement

For further particulars enquire at the Office of the Board of Revenue or at the Collector's Cutchery between 10 and 5 O'Clock on Sundays excepted.

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Chingleput District,
Collector's Cutcherry,
Poroor, 21st October, 1850.

Signed A. Free
Collector

Advertisement

1904 Fort St. George 7th November 1850.

Advertisement.

For further particulars enquire at the Office of the Board of Revenue or at the Collector's Cutcherry between 10 and 5 O'Clock on Sundays excepted. Vide Order

Revenue Board's Office,
Fort St. George.

14906 Fort St. George 7th November 1850.-

(17-18)

Proceedings thereon.-

No. 2271.

Under the circumstances stated in the foregoing letter the Board of Revenue authorize the resale for the arrears of Revenue of the Madooravoil Estate and direct the publication in their Office of the Advertisement forwarded by the Collector, Saturday the 14th December 1850 being fixed for the day of sale. The Collector will be pleased to make a corresponding correction in the Advertisement published in the District.-

2. The Board are of opinion that the deposit Money forfeited by the late purchaser, should be carried to the credit of the Estate in liquidation of the arrears due thereon.-

No. 43.-

To, W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George.

(19)

Bds No. 2768.-
From the Collector of Chingleput
Reporting on a Petition from a Sabapathy Moodly a Cowle Ryot of Opasamoodrum in the Nayor Taloke

No. 1383 of 1850.
Corresponding to the Fusly Cowle No. 40-32 F.

Sir,

Para 1. Referring to the Board's Endorsement on the enclosed Petition I have the honor to state that Sabapathy Moodely claims to hold 40 Cawnies of land in the Village of Opasamoodrum at the

14907 Fort St. George 7th November 1850.-

Taloor E claiming to hold certain lands in virtue of Cowles granted by a former Zemindar.-

the very low rent of three annas and six Pice per Cawney in virtue of two Permanent Cowles executed in his favor on the 15th Vyasy 1235 Fusly by one P. Venkatachella Moodelly, at which period this Village formed a portion of the Soonnapagoontah Mootah. On referring to the Register of Estates, it appears that this Mootah was registered in the name of Shunmooga Moodely in Fusly 1230, by whom it was sold in Fusly 1237 to P. Venkatachella Moodely his Brother in law. In Fusly 1243 the estate was again transferred to B. Soobroya Moodelly likewise a brother in law of Shunmooga Moodelly. In Fusly 1253 the Zemindary was purchased by Mr. Thomas Nailor, and finally became the property of Government having been sold at auction for Arrears of Peishcush, and bought in for Government.-

2. The Petitioner grounds his right upon the Cowles executed, as he alleges, under the Provisions of Section XV Regulation XXX of 1802, and alludes to the recognition of them by the various parties thro' whose hands the Zemindary has passed.

There

Fort St. George 7th November 1850.

There are several reasons however which induce me to consider the Cowles on which the Petitioner founds his claims if not fraudulent ones, to be of no value; for on referring to the information above given the Board will observe that they are said to have been executed by P. Venkatachella Moodelly in Fusly 1235, being 2 years prior to that party becoming the Zemindar, against has this been a bonafide transaction, no satisfac= =tory reason can be assigned for the exe= =cution of two separate Cowles for the land on the same date. The only feature in the case at all bearing in favor of the Petitioner is the fact of the Cowles having been recognized by the late Proprietor Mr. T. Nailor, but this probably was thro' ignorance. Under these circumstances it remains for the Board to determine whether the long possession gives the Petitioner such claims to the continuance of illegal cowles as overweighs the evident illegality of them. -

3. I should also mention that this is not the only claim depending on the Board's determination, for Sabapathy Moodelly and Anna Pillay a Curnam of the Village, and who was the

Fort St. George 7th November 1850.

the private Goomastah of P. Venkatachella Moodely, likewise claims the enjoyment of 15 Cawnies of land on similar terms, in virtue of a Joint Cowle alleged to have been executed in their favor on the same date, and by the same party. -

According to the Survey. -
Nunjah - 12. 6¾
Poonjah - 2. 12 -
Total - 15. 2¾.

Chinglepat District. - - -
Coll.rs Circuit Cutcherry. -
Oroor 22d October 1850. -

(Signed) A. Freese
Collector

19-20

Proceedings thereon -

N.o 2281.

The Board remark that in addition to the circumstances stated in Para 2, the land in question is Nunjah 12 Cawnies 4 0 - 2⅝ and not "immemorial Waste" as declared by the Petitioner. -

Being so rated it is not affected by the permission granted to Proprietors under Section XV Regulation XXXI. 1802. -

Resolved that the following Endorsement be passed on Petition 1383 of 1850. -

"The land in question is Nunjah according to the Survey accounts, and therefore not affected by Section XV Regulation XXVI 1802. The Collector also states that the alleged Cowle is dated in Fusly 1235. or two years prior to the proprietorship of P. Venkatachella Moodelly the Petition is therefore rejected. -"

Read

11,910 Fort St. George 7th November 1850.

2708
From the Collector of Chingleput.- Read Statement of
(21) actual Charges incurred under Estimates in
the Revenue Department for Fusly 1259.-

(21-22) No. 2265.

Proceedings thereon.- Before forwarding the
foregoing Statement for the Sanction of Govern-
=ment the Board resolve to return it with the
accounts Particular, and to request that the
Collector will submit a revised one excluding
the item "No. 6 advances on account of
Sequestered Zemindaries".-

2. The Board observe that in
their remarks of 29th November 1849 on
Mr. Freese was directed to include the
above in his Statement of actual charges
on account of Tuccavy but as this
Statement has already been sent
into this Office, they request that a supple-
=mental one will now be made out, and re-
submitted for Sanction.-

3. It is also observed from the
Column of "Collector's Explanation" that
there is an old balance of Rupees 819-4-2
against the Paundoor Mootah for Fusly 1245. the Collector
will be good enough to state whether there is any
prospect of this sum being recovered or not.-

D.G.

Read

11,911 Fort St. George 7th November 1850.-

Read the following letter.-

No. 130

To W. H. Bayley Esqre
Secretary to the
Board of Revenue,
Fort St. George.

(23)

Bd. No. 2752.
From the Collector of North Arcot.-

Sir.

Para 1. Petition 1905 of 1850 from
Forwards the appeal Petition from Teroovengada Pillay and Anna Pillay late Curnums of Chittoor Village in Cauveripauk Talook with the Proceedings held in their case.- Teroovengada Pillay and Anna Pillay late Curnums of Chittoor Village in Cauveripauk Talook, being an appeal to the Board from a sentence passed by me under Regulation IX of 1822 and bearing the Board's endorsement directing the Parties to prefer their appeal through me, was accordingly forwarded to me, and agreeably to the Standing Orders of the Board I have the honor to transmit Proceedings in the case.-

2. The Petition contains some mis-
=statements, but as the facts of the case as
proved in the evidence are fully set forth in the
Sentence, it is not necessary to make any observations
on those misstatements in this letter. I will only
observe with reference to one of the arguments used,
that Anna Pillay though not formally appointed
Curnum, is liable to all the penal provisions of
Regulation IX of 1822, under the 2d head of clause 3d
Section II of that enactment.-

North Arcot, Collector's Cutcherry, Chittoor, 22d October 1850.-

(Signed) J. D. Bourdillon
Collector.-

Fort St. George 7th November 1850.

A is the Petition.

B

Circar on the complaint of Casavaloo and Ragava Naik.. Vers:

1 Moortinjien Monigar
2 Anna Pillay.
3. Perovenyada Pillay.. } Curnums. } of Chittoor Village in Cauveripauk Saloo.

The Defendants are charged with having concealed Cultivation in Fusly 1257 to the value of about 240 Rupees. The Original complaint was preferred in June 1848, and was sent to the Tahsildar for enquiry and report. The Jummabundy of the Village for Fusly 1257 had then been completed it was made, according to the practice then prevailing in the District, before the Adungul azmaish was indeed it appears from the evidence that in this instance even the Adungul Account was not filed, but the settlement was made on the Monthly Cultivation accounts only.- After the Jummabundy the azmaish was ordered, and on the 19th June 1848 the Police Jemadah Moonisamy Iyen was ordered to inspect Chittoor and other Villages, before he got to Chittoor the Original Complaint on the present charge was received, and the Tahsildar then sent him a second order dated June 27 enclosing a Copy of the complaint, and directing him to examine the Village with special reference to the charges contained. He went to the Village accordingly and

commenced

Fort St. George 7th November 1850.-

commenced the examination, but finding the matter a very serious one he wrote to the Tahsildar on the 20th July, requesting him to come himself for the Azmaish. The Tahsildar did not do this, but he sent Turrufdar Streeputy Row to aid Moonisawmy Iyen; the latter almost immediately left the Village, being taken very ill with fever, as he says, and as he wrote to the Tahsildar on the 24th July, and the Azmaish was made by Streeputy Row.-

2. This Azmaish was made on the 30th and 31st July and 1st August, in it were discovered 24½ Cawnies Nunjah, bearing an Assessment of 68 Pags 6½ as and Poonjah 1 5/10 Cawnies, assessed at 1 1/8 Pag. besides Bogojasty 5-13½ as with an Assessment 9-10½ as. The Azmaishdar then returned to the Saloor Cutcherry with the Complainant to the Monigar and Curnums, and a number of the Ryots of the Village, and filed before the Tahsildar a Stallawary account of the cultivation above particularized, with the signatures of the Monigar and Curnums and all the principal ryots concerned, in testimony of its correctness.-

3. The Tahsildar having then been suspended the Saloor Sheristadar proceeded to investigate the case. In this enquiry the Village

Officers.

Fort St. George 7th November 1850.

Officers admitted that the Cultivation as entered in the Azmaish Account was not included in the Jummabundy, but they alleged that the whole of it was made after the Jummabundy had been finished; and depositions were taken from the Complainants and Ryots to the same effect. These Proceedings were held during the first half of September, before they were finished, I. E. on the 14th September the Collector received a Petition from the Complainants alleging that the depositions were not taken correctly, and subsequently on the 31st October another from the 1st Complainant Casavalo stating that the Monigar had ranzied the other Complainants.

4. In November further enquiry was held by the new Tahsildar with special reference to these two petitions, and the Complainant Ryots then deposed that they had been persuaded by some mediators and friends of the Monigar to say that the land was cultivated after the Jummabundy. The Plaintiffs stated also that they had thus compromised their complaint on the Monigar engaging to give up one third of the Moniem Meeras to them and executed an agreement in writing to that effect, which was deposited with a certain Mediator, pending the

Fort St. George 7th November 1850.

the final decision of the present charges; they also produced an agreement purporting to be signed by 2nd Defendant Anna Pillay admitting that the money for the cultivation had been received by him and making himself answerable for it. There the case rested; the Tahsildar made no report of the case, but the attention of the Collector having now been attracted to it by a petition presented to the Board of Revenue (No. 993 of 1850) he called up the Proceedings, and finding strong ground for suspecion he summoned the parties and examined them before himself and now proceeds to record his opinion on the case.-

5. The excess Cultivation reported by the Azmaishdar is fully admitted by the accused, it is only necessary therefore to examine the validity of their defence, that it was all made after the Jummabundy. It is deposed by the Azmaishdar that from the appearance of the Stubble, when he saw it (I. E. at the end of July,) he judged that the Crops had been reaped two Months, and this Statement is confirmed by that of the Police Gomastah who at first went to the Azmaish, who deposes that when he saw the land - I. E. in middle of July it appeared to have been reaped

from

from forty to fifty days. the Defendant all admit that the land was reaped by the Azmaish. According to the evidence of the Azmaishdars therefore the Crops must have been reaped about the end of May; the Jumma of the Village was settled on the 16th and 17th February and the Puttahs were given on the 21st February; and if the Statement of the Monigars is true, the whole of the Crops was planted and reaped in the intervening period of three and a half Months; or (supposing that the reaping took place but a short time previously to the Azmaish) in the four and a half Months preceding the end of June.-

6. The Statement of concealed Cultivation given in by the Azmaishdar and signed by the Village Officers specifies the Species of Crop cultivated in each field; an abstract of that Statement is given in

	Extent of Land		Kerwah		
	C	A	P.	A	
1st Sort Nunjah.					
Car	6.	8 3/4	16.	1/2	
Sumbah	3.	1 3/4	10.	4 1/2	
Car and Sumbah	2.	6 1/4	7.	14 1/2	
Naviray	6.	10 1/4	20.	8 1/2	
Manacuttay	5.	1	12.	1/2	
Indigo	11.	12	1	10 1/4	
2d Crop.					
Naviray	3.	1	4.	14 1/4	
Manacuttay	2.	12 1/2	4.	12 1/4	
Poonjah.					
Manacuttay	1.	5	1.	2	
Total	31.	10 1/2	79.	3 1/4	

in the Margin- From this it will be seen that 6- 8 3/4 Cawnies As were cultivated with Car, 3- 1 3/4 with Sumbah, and Cs As 2- 6 1/4 (one Stullum) partly with Car and partly with Sumbah. while C A 6 — 10 1/4 was cultivated with naviray. In the second Crop, C A 2- 3 3/4 was Naviray after Car and 13 1/4 Naviray after Manacuttay. Car rice is sown in June & July and a little

Note. One Stullum of 2C- 6 1/4 was cultivated partly with Car and partly with Sumbah and the extent of each is not given in the Statement-

in August, Sumbah in August and September and a little in October; Naviray in December and January and a little in February. Manacuttay is the only Crop which is generally sown after the end of January.-

7. It is utterly incredible therefore that any part of the Car or Sumbah was sown or planted, as the Defendants allege, after the Summabandy, and it is very unlikely that more

from forty to fifty days. the Defendants all admit that the land was reaped by the azmaish. According to the evidence of the azmaishdars therefore the Crops must have been reaped about the end of May; the Jumma of the Village was settled on the 16th. and 17th. February and the Puttahs were given on the 21st. February; and if the Statement of the Monigars is true, the whole of the Crops was planted and reaped in the intervening period of three and a half Months; or (supposing that the reaping took place but a short time previous to the azmaish,) in the four and a half Months preceding the end of June.-

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Naviray	6.	10 1/4	20.	8 1/2	
Manacuttay	5.	1	12.	1/2	
Indigo	4.	12	1	10 1/4	
2d. Crop.					
Naviray	3.	1	4.	14 1/4	
Manacuttay	2.	12 1/2	4.	12 1/4	
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7. It is utterly incredible therefore that any part of the Car or Sumbah was sown or planted, as the Defendants allege, after the Summabandy and it is very unlikely that more

Fort St. George 7th November 1850.

more than a very small part of the Nanjay was so. The Manacuttay probably was, and the Indigo may have been, but in the case of all these, the greater part of the land was probably under preparation before the Jummabundy, and should have been entered in "Shair and Pooloody" and the whole or a great part also in the "Edoom piyer dittum," or land engaged to be cultivated at the Jummabundy: but instead of this, the whole was entered as waste. It will be seen that the Statement above referred to has been tampered with, the Car being altered throughout to Sumbah or Nanjah. This was done after the Statement was given into the Talook Cutcherry, it is not quite clear by whom, but the matter is under enquiry.—

8. But even although a part of the

Fort St. George 7th November 1850

the land discovered on the Aznaish was probably cultivated after the Settlement this fact does not absolve the Defendants even with respect to that land. For all land so cultivated ought to be entered as such, and an account of it given into the Talook Cutcherry as having been cultivated after the settlement, but this was not done in the present case, no such Statement having been given in till after the order had been received to investigate the present charges, at which time the crops had already been actually reaped. The plea stated in excuse for this omission is that the Curnum was detained at the Talook Cutcherry preparing the Jummabundy accounts, but this is totally insufficient, for only one of the two Curnums was so employed, and even admitting that he did not once go to the Village between the beginning of February and the end of June, the other Curnum and the Mongar were in the Village, and it was their part to send him a Memorandum of the fresh cultivation—

9. As regards the Agreement alleged

Fort St. George 7th November 185

alleged by the complainants to have be
executed by the Defendants, to give up
to them one third of the Village Meera
the agreement itself is not forthcoming
and the party with whom it is stated to
have been deposited denies all knowledge
of it, as do the Defendants likewise, there
seem probable grounds however for believing
that the transaction actually took place
The Olay document produced by the
complainants as having been given to them
by 2nd Defendant is also denied by this
latter, but though its execution is not
formally proved, there seems good reason
to believe this also to be genuine. and
on the whole it appears extremely pro-
bable that the complaint was compro-
mised as stated by the complainants
between the Aymaish and the time
when the account was given in at the Sa-
look Cutcherry the date of the Olay agree
ment being (in Tamil date) August 14 - 1848

10 The Collector considers the charg
of fraudulently concealing cultivation to
be most fully proved against the Defend-
ants. As respects the whole of the Car
and Sumbah land they are clearly convicted

of

Fort St. George 7th November 1850

of omitting it from the Jummabundy accounts
and the extent of this land is 12 cs 3/4 as and its
assessment 34 pc 3/2 a - as respects the remainder
they cannot be acquitted of the offence of
omitting to give in the usual and proper
account of its cultivation after the settle-
ment, this amounts including Bogayasty
to 19 Cawes 9 as 3/4 and the assessment to 44 Pag 15 as 3/4
The whole amounts to 79 Cags 3/4 as or 277 Pt 3 a 4 p from
which sum, however, something is to be
deducted for the general remission, and for
Boganasty - an examination of the Jumma-
bundy Stullowary Chittah for some years
before the year under consideration, and
for the two years that have passed since
affords ground for the supposition that a
considerable part of this land has been
habitually concealed, from Fusly 1253 to
1256 the cultivation in it according to the
Jummabundy accounts was in the several
years, 6 Cawes 1/8 c 9 1/2 - 4 5/8 c and 2 - 13 a respectively, in
Fusly 1257 it was 24 1/2 lb and in the two follow-
ing years it was respectively 16 lb and 13 3/4 lb -
Fusles 1255, and 1259 in this period were
bad years, the remainder were average
ones, except Fusly 1257 which was a very
good year -

The

Fort St. George 7th November 18

alleged by the complainants to have be
executed by the Defendants to give up
to them one third of the Village Meera
the agreement itself is not forthcomin
and the party with whom it is stated t
have been deposited denies all knowledge
of it, as do the Defendants likewise, there
seem probable grounds however for believi
that the transaction actually took place
The Olay document produced by the
complainants as having been given to the
by 2nd Defendant is also denied by this
latter; but though its execution is not
formally proved, there seems good reas
to believe this also to be genuine: and
on the whole it appears extremely pro
bable that the complaint was compro
mised as stated by the complinants
between the Ayyanaish and the time
when the account was given in at the Ta
look kutcherry. the date of the olay agre
ment being / in Jamil date / August 14 - 18
10 The collector considers the charg
of fraudulently concealing cultivation to
be most fully proved against the Defend
ants. As respects the whole of the Car
and Sumbah land they are clearly convicted

Fort St. George 7th November 1850

of omitting it from the Jummabundy accounts;
and the extent of this land is 19 Cs 3/4 as and its
assessment 3/4 Pd — 3/2 a as respects the remainder,
they cannot be acquitted of the offence of
omitting to give in the usual and proper
account of its cultivation after the settle-
ment, this amounts including Bogayaty
to 19 Cawes 9 3/4 as and the assessment to 4/4 Pd — 15 3/4 as.
The whole amounts to 79 Cgrs 3/4 as or 277 Pds 3 a 4 p from
which sum, however, something is to be
deducted for the general remission, and for
Boganusty - an examination of the Jumma-
bundy Stullowary Chittah for some years
before the year under consideration, and
for the two years that have passed since,
affords ground for the supposition that a
considerable part of this land has been
habitually concealed, from Fusly 1253 to
1256 the cultivation in it according to the
Jummabundy accounts was in the several
years, 6 Cawes 1/8, 9 1/2 C - 4 5/8 C and 2 13 as respectively, in
Fusly 1257 it was 24 1/2 C and in the two follow-
ing years it was respectively 16 C and 13 3/4 C -
Fusles 1255, and 1259 in his period were
bad years, the remainder were average
ones, except Fusly 1257 which was a very
good Year

The

11 The Defendants being convicted as above stated are sentenced, as follows, under Clause fourth section 4 Regulation IX of 1822. The first Defendant to pay a fine of 300 Rupees or in default to be imprisoned for six Months in the Zillah Jail, the 2d and 3d Defendants respectively to pay each a fine of 250 Rupees or in default to be confined five Months in the Zillah Jail. The whole of the Defendants are also dismissed from the Meerasi Offices which they respectively hold in the Village, and the 2d and 3rd Defendants from the Cumums Office which they hold in certain other Villages adjoining. The Amount of the Concealed Cultivation is also ordered to be Collected the Defendants assert that they have not Collected it from the Ryots, while the latter declare that they have paid it. This points remains for enquiry, on examination of the receipts &c. to be produced by the parties, the money will be levied from

those

those from whom it may be found to be due.

12. The conduct of the Chief Officers of the Talooks in this Case cannot be passed over without serious animadversion. The enquiry was first held before the Talook Sheristadar Anunta Row, and there appears reason to believe that it was not conducted fairly, and that he must have been aware of the Compromise that had taken place. After his proceedings were completed, he made no report, nor did he take any measures even for entering the excess cultivation admitted by the Monigars, in order to the assessment being brought to account as Sirvoy Jumma, but as he immediately delivered over charge to the newly Appointed Tahsildar he cannot be held wholly responsible for this omission, he is warned however to be more Careful for the future.

13 The conduct of the Tahsildar Soondrum Pillay is more directly reprehensible, he completed his proceedings

Fort St. George 7th November 1850

proceedings in the case in Novem-
ber 1848, and though he omitted to
examine some important evidence,
they Contain grounds for very strong
suspicion, at least of the offence
charged, while it was fully ad-
mitted by the Defendants that
the cultivation found on the
Aymaish ought to be brought to
account as made after the
Jummabundy. The Thasildar
however took no further steps
in the matter, he neither made
a Report of the Case to the
Collector as he had been ordered
to do, nor did he even cause the
excess Cultivation to be brought to
account and the assessment col-
lected, and it is probable that the
Case would have dropped entirely if

Fort St. George 7th November 1850

the attention of the Collector had
not been specially called to it. The
Collector will not charge the Tahsil-
dar with actual connivance at
the fraud, but he cannot but
declare that he has evinced a
most culpable neglect of an
important duty and a high degree
of indifference to the interests of
Government and he will be
seriously warned to be more
diligent and careful in future
as a repetition of such conduct
will not be passed over.

Palmanair
15th August 1850

(Signed) J. De Bourdillon
Collector

Ordered that the
following letter be sent in
reply.

To,

Fort St. George 7th November 185

proceedings in the case in Novem
ber 1848, and though he omitted to
examine some important evidence
they contain grounds for very strong
suspicion, at least of the offence
charged, while it was fully ad
mitted by the Defendants that
the cultivation found on the
Aymaish ought to be brought to
account as made after the
Jummabundy. The Thasildar
however took no further steps
in the matter, he neither made
a report of the case to the
collector as he had been ordered
to do, nor did he even cause the
excess cultivation to be brought to
account and the assessment col
lected, and it is probable that the
case would have dropped entirely if

Fort St. George 7th November 1850

the attention of the collector had
not been specially called to it. The
collector will not charge the Tahsil
dar with actual connivance at
the fraud, but he cannot but
declare that he has evinced a
most culpable neglect of an
important duty and a high degree
of indifference to the interests of
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Fort St George 7th November 1850

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most culpable neglect of an
important duty and a high degree
of indifference to the interests of
Government and he will be
seriously warned to be more
diligent and careful in future
as a repetition of such conduct
will not be passed over.

Palmanair
15th August 1850

(Signed) J. D. Bourdillon
Collector

Ordered that the
following letter be sent in
reply.

To,

11926 Fort St. George 7th. November 1850.

(23-24.)

B. No. 2280.

To,

The Collector of

North Arcot

To the Collector of North Arcot — Sir

With reference to your letter of the 22d. October the Board would wish to be informed of the nature and extent of the association of Annapillay with his brother in the duties of Curnum and on what grounds you recognize it as Official within the meaning of the Regulation quoted by you —

Revenue Board Office
Fort St. George
7th. November 1850 — } Signed W. H. Bayley Secretary

Read

C. E. B.

11927 Fort St. George 7th. November 1850.

Read the following letters.

No. 84.

To W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George

(25)

B. d. No. 2596.
From the Coll.r of Salem — soliciting further instructions in regard to certain lands ordered by the Board to be sold

Sir,

I.
From F. N. Maltby Esqre Sub Collector in charge of Salem dated 20th. March 1850.

Referring to the communication noted in the Margin and to the authority for the sale of the lands therein mentioned, which was granted by your Board report that the sale in question was not carried into effect on the date contemplated by the Board, owing to an oversight in the instructions which were issued to the Head Assistant Collector then in charge of the Sub Division

2 Those instructions went to desire the Head Assistant Collector to cause the sale by public Auction of only half the lands specified in the accompaniment to the letter from Mr. Maltby above quoted, the Half which appears to have been held by

Sengoodu

Fort St. George 7th November 1850.

Sengoda Tumboovan being exempted from that process. I am not aware whether Mr. Maltby's original proposition had that arrangement in view, but I find on reference to communications which passed between him and the Head Assistant Collector, by whom objections were raised to the disposal of only a portion of fields assessed in the public accounts as a whole, that Mr. Maltby evidently intended again to address your Board, and I infer that had that intention been acted on, he would have solicited permission to fix a second and a later day for the disposal of the lands of which your Board had once sanctioned the sale.

3. If, as it appears to me, your Board did authorize the sale of the whole of the lands in the joint occupation of Sengoda Tumboovan and Attayacharry, in realization of a revenue balance due by the latter only, I have now to request you will be pleased to fix a fresh date for its taking place and favor me with information regarding it

Fort St. George 7th November 1850.

it, sufficiently early to admit of its timely publication in the Talooks. To this end I beg to enclose a fresh Statement of particulars of the lands sequestered and of the Arrear outstanding against them.

4. I should add that subsequent to the receipt of your Board's communication dated 2d April last and of the Head Assistant Collectors objection above mentioned, Sengoda Tumboovan has had due notification of the liability attaching to him for the balance payable on that portion of the lands which has been in Attyacharry's occupation. He however contends that he is not liable, and has refused to discharge that balance, which including that due for Fusly 1259. at present amounts to Rupees 36–3–2.

Salem District Office Collr's Cutcherry 5th October 1850

Signed H. D. Phillips Collector

A in Tamil Advertisement

14930

Fort St. George 7th November 1850.

No. 2.

Advertisement

Notice is hereby given that the lands particularized below, situated in the Village of Nadoopatty attached to the Talook of Baizepoor, in the absence of Moveable property have been attached, in consequence of the holders thereof not having paid the Assessment due thereon to Government for Fusilies. 1255, 1256, 1257, 1258, and 1259, and the same will be sold by Auction to the highest bidder on at 9 Clock A. M. at the Salem Huzzoor Cutcherry.

The Purchaser is required to pay 15 per Cent of the purchase Money at the time of Sale, and the balance within 30 days from the date of the sale either in the Huzzoor or Talook Treasury, and in default thereof the lands will be resold at the risk of the first purchaser. It is to be understood that the sale of the lands will not be considered valid until the orders of the Board of Revenue are received confirming the same.

Talook & Village	Name of the Defaulters	Amount	Name of the Village in which the lands are situated	Particulars of lands for sale							
				Punjah			Nunjah			Total	
				Name of the lands	Extent	Assessment	Name of the lands	Extent	Assessment	Extent	Assessment
		R a p			A g as	R a p		A g as	R a p	A g a.	R a p
Baizepoor Nadoopatty	Defaulters Attyanoary — 1 Sengodatumboo-ram, Joint Puttahdar — 1	3632	Nadoopatty	In No. 101 Voopputty entitled Valaviary Porumbokoo Punjah pasture land.	99	48	No. 28 Pa-rayacola & by Num-Jahlands 1 Well in good re-pair	2 3313	14 31	3 56	14 79

Salem Zillah
Cutcherry
Collector's Office
3rd October 1850

Signed H. D. Phillips
Collector
Dist.

14931

Fort St. George

No. 2. List of immoveable property belonging to or Account of Government Demands for Fusli Baizepoor in the Zillah of Salem.

No.	Name of the Defaulter	Fuslies	Puttah Bariz	Collections	Balance due to Government
1	Attyaussury	1255	14 7 9	7 3 11	7 3 10
	Sengodatumboo	1256	14 7 9	7 3 11	7 3 10
	ram Joint	1257	14 7 9	7 3 11	7 3 10
	Puttadar	2 1258	14 7 9	7 3 11	7 3 10
		1259	14 7 9	7 3 11	7 3 10
			72 6 9	36 3 7	36 3 2

Salem District
Sooor
Collectors Cutcherry
3d. October 1850.

7th. November 1850.

the undermentioned individuals and Sequestered 1255, 1256, 1257, 1258, and 1259, in the Taloork of

Names of the fields Sequestered	Extent	Assessment	Probable Value
In No. 101 Voopiliyentittoo Vellanary poorumboke	" 99	" 48	30 " "
Poonjah Pastureland			
No. 28 Pareya Collachee	23513	14 3 1	
Kunjah			
1 Well Situated in the above Kunjah and is in good repair.			
	336	14 7 9	30 " "

Signed W. D. Phillips
Collector
Before

14932 Fort St. George 7th November 1850.

(25-26)

No. 2274.

Proceedings thereon. Before passing orders upon the above letter the Board of Revenue desire to be informed of the nature of the instructions received from the Civil Court in respect to the registry of the joint names of Sengovadan Tumboorain and the defaulter Attyachurry for the land entered in the Collectors advertisement, and whether any actual Subdivision has taken place, with or without the concurrence of the Revenue Authorities in consequence of those orders.

2- The Board also request that Mr. Phillips will state his own opinion upon the case.

No. 96.

To W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George

(27)

Bd. No. 2780

From the Collr. of Salem

Sir

I have the honor to request you will favor me with information whether any modification has been made in the orders of your Board

Recd. Augt. 3d 1840.

14933 Fort St. George 7th November 1850.

Board which require that Collectors shall notify by letter for information, all removals of Native Officers of the rank of Tahsildar, to a situation of inferior emolument.

Salem District
Office
Collectors Cutcherry
25th October 1850.

I Signed W. D. Phillips
Collector

No. 2269.

Proceedings thereon.

(27-28)

The Collector is informed that no modification has been made in the Circular order of 3d. August 1840, referred to by him. the Board have however ruled* in consequence of references from Collectors on the subject, that that order does not prohibit Collectors from transferring Tahsildars from one Taluk to another, even on a lower salary.

* 24th Augt 1840 & 9th February 1848.

No. 98.

To W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George

(29)

Bd. No. 2796

From the Collr. of Salem

Sir

I have the honor to request information whether in advertising to the order of Government in

* Min of Cons 11th July 1848 & Proc. 14th Augt 1848.

Fort St. George 7th November 1850.

in respect of the non interference by Collectors in cases of malversation and and frauds on the part of persons entrusted with the Management of native religious institutions, it may, in the Board's opinion, be inferred, that Act XIII of 1850 is intended to supersede the provisions of Regulation VII of 1817.

2. I have not failed to observe that it is stated by Government that the Act pending consideration before the Supreme Government will repeal Regulation VII of 1817, and that no distinct declaration to such effect appears in Act XIII of 1850, but the provisions of the new law are so comprehensive and so well calculated to bring to punishment dishonest Managers of the institutions in question that I am unavoidably impressed with the belief that it may have been enacted Among other objects in view, to provide the remedy which has hitherto been wanting.

Salem District
Office
Collectors Cutcherry
26th October 1850

I have
Signed W. D. Phillips
Collector

The

29-30

Fort St. George 7th November 1850.

Proceedings thereon.

No. 2284.

The Board are of opinion that Act XIII of 1850 was not intended to supersede Regulation VII of 1817. The latter can only be repealed by a distinct enactment, in which it is expected will be embodied the principles laid down by the Honorable Court in respect to the management and control of native religious institutions. Act XIII of 1850 enables Government to prosecute only persons in the service of the Company or Trustees &c. of money held on behalf of Government.

Read the following letter.

No. 107.

To W. H. Bayley Esqre.
Secretary to the
Board of Revenue
Fort St. George

31

Sir,

Bt. No. 2833

From the Coll. of South Arcot

Referring to the Proceedings of the Board of Revenue under date 5th November 1849, I have the honor to inform you that no further explanation has been furnished by Mr. Wood regarding his protracted residence at

at Cuddalore therein referred to. Mr. Wood has been already called upon by Mr. Bird to make good the Amount retrenched.

South Arcot
Collr. Cutcherry
Cuddalore
30th October 1850.

Signed S. N. Ward
Acting Collector.

Order thereon—

(31-32)

Ordered to be recorded

Read the following letter.

No. 96.

To

W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George

(33)

Bd. No. 2770

From the Collr. of Tanjore

Sir.

I am directed by Endorsement on Petition No. 1598 of 1850 from Gopala Moodelliar of Ramaswooram, to submit the result of my enquiry relative to the land assessed with 2 Crop teeruah which he prays may be discontinued.

Reporting on Petition No. 1598 of 1850.

Enclosed

The

The Marginal Statement shews the extent of Gopaula Moodelliars holding in the Village amounting to Rupees 3647-11- exclusive of the demand on the whole extent of which with the exception of 2-15-38 assessed at Rupees 66-6-8- he declares to be unfit to bear a second Crop, and referring to the annexed Statement of actual Cultivation on the whole extent it will be seen that endeavours have been annually made on the part of the Meerasdar to bring as much as possible under Second Crop, as he was assessed for the whole, and has paid the demand upto Fusly 1256.

	Extent of land as per Standard	Assessment on the Crop	Total Assessment
	V M G	Rs a	Rs a
Marginal: First Crop	77 6 66	2993 "	2993 "
Second Crop	8 8 95	381 " 190 8	571 8
Total	85 15 61	3374 " 190 8	3564 8
Poonjah Do.	4 9 94	83 3 " "	83 3
Total	90 5 55	3457 3 190 8	3647 11

Actual yearly Cultivation of two Crop Land	Extent Cultivation	
	V M G	
In Fusly 1241	7 4 36	
1242	4 16 95	
1243	6 3 15	
1244	6 3 15	
1245	6 10 "	
1246	4 10 "	
1247	5 " "	
1248	4 16 70	
1249	5 2 25	
1250	4 6 65	
1251	4 8 10	
1252	2 13 55	
1253	2 18 40	
1254	3 6 63	
1255	2 15 "	
1256	2 16 38	
1257	2 15 38	

The

14938 Fort St. George 7th November 1850.

the outstanding balance to the close of

	Rs.	a	P
Fasly 1257 - 124	1		4
" 1258 - 124	1		4
" 1259 - 124	1		4
	372	- 4	-

1259 being 372 - 4 - " From all that can be gathered relative to the original entry of the land as 2. Crop, it is stated that a second crop was put on the land experimentally and the result was a failure in consequence of the poverty of the soil, the land having been once assessed with double crop Teeruvah, was considered ever after liable, accordingly to the rates of the Settlement.

The Village of Ramaswarum is well irrigated and there appears no other cause for confining the greater part of the land to one crop than its actual unfitness to produce a Second, and as there is no other Nunjah land in the Village on which a Second crop can be grown in lieu of that under reference, it is for the Board (if they consider it desirable to grant the Petitioners request) to consider whether an equivalent to the Amount of demand deducted may be accepted by converting Poonjy and Bagayet into Nunjah to such an extent as will equal the present extra

14939 Fort St. George 7th November 1850.

extra assessment on the two Crop lands at the same time I beg the favor of the Board's instructions relative to the outstanding demand up to 1259.

Tanjore Vellum
24th October 1850

I have the honor to be
Sir
Your most obedient Servant
Signed J. F. Bishop
Collector

Ordered that the following letter be sent in reply.

No. 2289.

(33-34)

To The Collector of Tanjore.

To the Collr. of Tanjore

Sir

In Cr. 7th Novr. 150

Before taking into final consideration the subject of your letter of the 24th October the Board of Revenue desire me to request that you will with reference to the concluding part of your Endorsement on Gopala Moodelly's petition No. 606 of 1850 inform them of the probable extent of land and its assessment held by those "who are dissatisfied" on similar grounds - If no material objection exists on this score the Board are disposed to grant the relief sought for by the Petitioner.

I have the honor to be
Sir
Your most obedient Servant
Signed W. H. Bayley
Secretary

Revenue Board Office
Fort St. George
7th November 1850

Read -

Fort St. George 7th November 1850.

the outstanding balance to the close of

	A.	P.		
Fasly 1257	124	1	4	
" 1258	124	1	4	
" 1259	124	1	4	
	372	4	"	

1259 being 372-4-" From all that can be gathered relative to the original entry of the land as 2. Crop, it is stated that a second crop was put on the land experimentally and this the result was a failure in consequence of the poverty of the soil, the land having been once assessed with double crop teerwah, was considered ever after liable accordingly to the rates of the Settlement.

The Village of Ramasvoorum is well irrigated and there appears no other cause for confining the greater part of the land to one crop than its actual unfitness to produce a Second, and as there is no other Nunjah land in the Village on which a Second crop can be grown in lieu of that under reference, it is for the Board (if they consider it desirable to grant the Petitioners request) to consider whether an equivalent to the Amount of demand deducted, may be accepted by converting Poonjy and Bagayet into Nunjah to such an extent as will equal the present

extra

Fort St. George 7th November 1850.

extra assessment on the two Crop lands at the same time I beg the favor of the Board's instructions relative to the outstanding demand up to 1259-

Tanjore Vellum 24th October 1850

(Signed) J. F. Bishop
Collector

Ordered that the following letter be sent in reply.

No. 2289.

(33-34)

To The Collector of Tanjore.

To the Collr of Tanjore

Sir

Before taking into final consideration the subject of your letter of the 24th October the Board of Revenue desire me to request that you will with reference to the concluding part of your Endorsement on Gopala Moodelly's petition No. 606 of 1850 inform them of the probable extent of land and its Assessment held by those "who are dissatisfied" on similar grounds.-- If no material objection exists on this score the Board are disposed to grant the relief sought for by the Petitioner.-

In Rev. 7th Nov. 150

Revenue Board Office
Fort St. George
7th November 1850

(Signed) W. H. Bayley
Secretary

Read.

14940 Fort St. George 7th November 1850.

Read the following letter.—
No. 91.

To

W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George.

(35)

Bd. No. 2808

From the Collr. of Trichinopoly

Sir,

I have the honor to state that in accordance with the Sanction conveyed in the Board's Proceedings of the 15th August, the usual proclamation was made regarding the lands of the 21 defaulters and their public sale, subject to the final confirmation of the Board commenced on the 23d ultimo.

2. It is however only necessary for me to request that the Board will confirm the sale of the lands of the 6 Defaulters specified in the accompanying Statement, as the other parties discharged their arrears either previous to or during the progress of the sale. Of these 15 individuals, 13 discharged their balances in full, while the other 2 paid their Current arrear and have entered into engagements to pay their old balances in two instalments.—

Trichinopoly Collrs Office 26th October 1850

I have &c
Signed E. Maltby
Collector
Encl

14941.

No. 1. List shewing the Defaulters undermentioned in the

No.	Name of the Defaulters	Amount of Sale	Names of the Purchasers
1	Vengamara Pillay	37	Vadiah of Veecoody
2	Bapoovien	208	Vemaiah of Pillay
3	Murdanaigum Pillay	126	Seeremulloo Pillay
4	Tangaparwna Pillay	46	Pillay
5	Ranganada Pillay Mopoli	71	Pillay
6	Sumatsah Pillay		
		492	

Trichinopoly 26th October. Maltby Collr

14942 Fort St. George 7th November 1850.

No. 2775.

(35-36)

Proceedings thereon. The Board of Revenue confirm the sale of the lands adverted to in the State-ment which accompanies the foregoing letter, and authorize the Collector, after carrying to the credit of Government the Amount of arrears against the late Proprietors to disburse to them respectively the remaining sale proceeds.

E.B.

14943 Fort St. George 7th November 1850.

Read the following letter.

No. 252.

To W. H. Bayley Esqre
Secretary to the
Board of Revenue,
Fort St. George

(37)

Bd. No. 2791.
From the Acting Collr. of Tinnevelly...

Sir

Having received an applica-tion from the Officer Commanding at Palamcottah for the immediate removal of the huts in the vicinity of the Ars-enal at that place accompanied by Copy of Extract from Minutes of Consultation No. 898 under date 21st September 1850 and an order of Govern-ment dated 24th idem (Copies enclosed) I have thought proper to comply with his request and to order the payment of the valuation of the huts that are to be removed; But in-stead having reached me of sanction having been granted for the disbursement in question; I have the honor to request that it may be obtained from Government and communicated to me.

Tinnevelly, 23d October, 1850.

(signed) C. J. Bird
Acting Collector.

11944 Fort St. George 7th November 1830

No. 1

Revenue Department

No. 898.

Extract from the Minutes of Consultation, 21st September, 1850.

Here enter

Extract from the Proceedings of the Board of Revenue 9th September 1850.

Ordered to be communicated to the Military Department with reference to an Extract from the Minutes of Consultation in that Department dated 31st May 1830 No. 2021.

(Signed) T. Pycroft
Secretary to Government

No. 3573.

Ordered to be communicated to the Quarter Master General with reference to Minutes of Consultation 31st May 1850 No. 2021.

Fort St. George, 24th September 1850 } (Signed) C. A. Brown Lieut & Asst
Secretary to Government

(A true Copy)
(Signed) E. J. Lawder.
Dy. A. Qr. Mr. Genl of the Army.

(True Copies)
(Signed) J. Colvin Lt Col.
Commdg Palamcottah

(True Copies)
(Signed) C. J. Bird
Acting Collector.

Ordered

11945 Fort St. George 7th November 1830

Ordered that the foregoing letter be submitted with the following address—

No. 451.

(37-38)

To The Chief Secretary to Government.

B. No. 2777
To the Chief Secretary to Government

Sir,

I am directed by the Board of Revenue to forward for the orders of Government the accompanying letter from the Acting Collector of Tinnevelly, stating that owing to an application from the Officer Commanding Palamcottah for the immediate removal of the huts in the vicinity of the arsenal there he has complied with the request, and ordered the payment of their valuation and requesting that the sanction of Government may be obtained for the disbursement of the amount.—

2 The Board recommend that the sanction of Government be granted for the payment of Rupees 344-0-0, being the valuation fixed on the huts by the Committee appointed by the Officer Commanding Palamcottah for that purpose, as per their Proceedings forwarded with Extract Minutes Consultation 15th June 1830.

In Cons. 7th June 1850.

Revenue Board Office, ----- } (Signed) W. H. Bayley.
Fort St. George, 7th November, 1830. } Secretary

Read

11944 Fort St. George 7th November 1830

No. 1

Revenue Department

No. 898.

Extract from the Minutes of Consultation, 21st September, 1850.

Here enter

Extract from the Proceedings of the Board of Revenue 9th September 1850.

Ordered to be communicated to the Military Department with reference to an Extract from the Minutes of Consultation in that Department dated 31st May 1830 No. 2021.

(Signed) I. Pycroft
Secretary to Government

No. 3573.

Ordered to be communicated to the Quarter Master General with reference to Minutes of Consultation 31st May 1830 No. 2021.

Fort St. George, 24th September 1850 } (Signed) C. A. Brown Lt. Col.
Secretary to Government

(True Copy)
(Signed) E. J. Lawder.
Dy. A. Qr. Mr. Gl. of the Army.

(True Copies)
(Signed) J. Clough Lt. Col.
Commandg Palamcottah

(True Copies)
(Signed) C. J. Bird
Acting Collector.

Ordered.

11945 Fort St. George 7th November 1830.

Ordered that the foregoing letter be submitted with the following address—

No. 401.

(37-38)

To The Chief Secretary to Government.

Sir,

B. No. 2277
To the Chief Secretary to Government

I am directed by the Board of Revenue to forward for the orders of Government the accompanying letter from the Acting Collector of Tinnevelly, stating that owing to an application from the Officer Commanding Palamcottah for the immediate removal of the huts in the vicinity of the arsenal there he has complied with the request, and ordered the payment of their valuation and requesting that the sanction of Government may be obtained for the disbursement of the amount.—

The Board recommend that the sanction of Government be granted for the payment of Rupees 344-0-0, being the valuation fixed on the huts by the Committee appointed by the Officer Commanding Palamcottah for that purpose, as per their Proceedings forwarded with Extract Minutes Consultation 15th June 1830.

In Cons. 7th June 1830.

Revenue Board's Office, Fort St. George, 7th November, 1830. } (Signed) W. H. Bayley.
Secretary

Read

Fort St. George 7th November 1830

foregoing letter and now transmit a blank form as requested that it as well as the two printed Forms now with the Collector may be filled up accordingly and forwarded to this Office.

Read the following letter—

No. 122

To W. H. Bayley Esqre.
Secretary to the
Board of Revenue
Fort St. George.

(44)

Bd. No. 2871
From the Collector of Malabar.

Submitting the information called for in the Boards Circular under date the 21st March last as respects the mode in which the Tahsildars Accounts &c are Kept—

Sir,

I have the honor to submit the information called for in the Board's Circular under date the 21st March last as respects the mode in which the Tahsildar's accounts are kept and also those of the Curnums with the Ryots.—

2 The method of furnishing each Ryot with a small receipt Book as is done in Guntoor would I fear be impracticable in this District, in as much as few, if any, of the Village Servants are conversant in writing upon paper

They

Fort St. George 7th November 1830

They are in general in the habit of writing upon Cadjan and on this material which is more durable than common paper, not only all the Village Accounts but the Pattahs and Receipts are written the Pattahs are after being compared with the Settlement accounts stamped with a seal bearing the Collector's initials

3. In like manner all the accounts including the Insants or Remittance Lists delivered by the Village Officers into the Talook Cutcheries, are written on Cadjans, which are preserved in Bundles.

4 In the Talooks the Accounts Current are kept in European Paper Books supplied

14950 Fort St. George 4th November 1830.

(Supplied from the Huzzoor Office)

Paged and sealed with a Stamp bearing the Collector's name. The orders sent to the Tahsildars are pasted in Books and their Urzees and Reports are copied in Books and there are separate Books for each Department. Accounts &c. &c. of a miscellaneous nature are pressed in Bundles duly docketed.—

5 It may be proper to add that Documents written on Cadjans are more prized by the Natives of Malabar than those engrossed on paper.—

Calicut, 31st October 1830. } (Signed) H. V. Conolly Collector.

Order thereon, Ordered to lie over.

(44-45)

Read the following

Do. Register.—

Do.

14951 Fort St. George 4th November 1830

Bill No. 2839.

46 Register of Permits issued for the Exportation of Salt to Calcutta from the Beach at Cumore in the Month of October 1830.

Year and Month.	No. of the Vessels.	Names of the Masters.	By whom Exported.	Quantity of Salt delivered. Cwt.	Remarks.
1830. October	1st	"Diana"	H. Grant Master.	Hamilton Grant Hall and Philips Calicut Agents.	9000 / Nine Thousand Indian Maunds.
"	2d	Clarence	G. Stephens Master.	Hall and Philips Calicut Agents.	6000 / Six Thousand Indian Maunds.
"	3d	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	4th	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	5	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	6th	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	7th	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	8	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	9th	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	10th	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	11th	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	12th	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	13th	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	14th	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	15th	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	16th	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	17th	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	18th	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	19th	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	20th	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	21st	Lady Melville	Benjamin Eller Master.	Benjamin Eller Hall and Philips Calicut Agents.	11000 / Eleven Thousand Indian Maunds.
"	22d	Clarence	G. Stephens Master.	Hall and Philips Calicut Agents.	6000 / Six Thousand Indian Maunds.
Madras, 1st November 1830.				G. G. for Signed J. N. Taylor, Assistant Collector.	Ordered.

46-47

Order thereon.

No. 1180
From the Civil Auditor.

48

Ordered to be recorded.—

Read Indent on the Commissary General for one chair required for the use of his Office.—

48-49

No. 2267.

Proceedings thereon.

The Board are precluded from passing the foregoing Indent, as they are not aware that articles of this description are supplied at the expense of Government.—

Resolved that the following letter be despatched.—

50

No. 160.

To, The Chief Secretary to Government.

Bd. No. 2276.

To the Chief Secretary to Government

Sir,

With reference to an Extract from the Minutes of Consultation dated 25th July 1850 I am directed by the Board of Revenue to forward the Reports noted in the Margin relating to the Revenue administration of this Presidency for Fusly 1257 / 1847-48 for transmission to the Government of India.—

Report of the Board on the General Revenue Account for Fusly 1257
Proceedings of the Board on the Settlement of Land and Extra Sources of Revenues with observations and Orders of Government thereon for Fusly 1257.

Revenue Board's Office; Fort St. George, 7th November, 1850.

/ Signed / W. H. Bayley
Secretary

Resolved

Resolved that the following letters and Proceedings be despatched.—

51

To, the Collector of Cuddapah.

Bd. No. 2268.

To the Collector of Cuddapah.

Sir,

Informing that the Board are not satisfied with the reasons assigned for his Endorsement on Petition No. 1861 of 1850 and directing him to appoint Lingah Reddy to the Potailship and to inform him that it will be his duty to provide for the maintenance of his brother's Widows in the manner customary among Hindoos.

With reference to your Endorsement upon Petition No. 1861 of 1850 from Lingah Reddy Rosereddy Reddy Merasidar of Raghavapooram in the Gummulmudagoo talook, I am directed to inform you that the Board of Revenue are by no means satisfied with the reasons assigned for your having preferred the claim of the Widow of his Elder brother to succeed to the office of Potail to the exclusion of the Petitioner. The Board are not aware that it is "usually the practice" as observed by you "to give Widows of Elder branches of a family a life interest in hereditary Enams" where there are male heirs of a late holder of the office to succeed as would appear to be the case in the present instance; the petitioner being the son of the late Potail Pakeeri Reddy, and entitled in the opinion

opinion of the Board to succeed to his father's office on the demise of his Elder brother Sippa Reddy. It is obviously desirable that the Office of Potail should be held by a Male Member of the family, capable of performing the duties, rather than by a female who can only act by deputy; and under this view of the case, I am directed to request that you will take measures for appointing Lingah Reddy to the Potailship, unless there should be some objection to him on grounds other than those referred to in your endorsement. He should however be informed that it will be his duty to provide for the maintenance of his brother's widow in the manner customary among Hindoos.-

Revenue Board Office,
Fort St. George,
7th November, 1850.

/Signed/ W. H. Bayley
Secretary.

21st in lieu 31st Oct. 1850.

Bd. No. 2264.

Proceedings thereon.

Read Return of Trials under Regulation IX of 1822 in the Cuddapah District in August 1850.

/Here enter/
In cases Nos. 19 and 20 entered in

52

in the foregoing Return the parties are charged in Column 2 with concealment of Cultivation and in the Column of Remarks it is stated that they were convicted on account of omissions and incorrect entries in the Accounts. It is not stated whether such omissions or arrears in Account were proved to have been committed with fraudulent intent, and the Board request that the Collector will state whether such was the case.-

2. This specification of the offence should invariably be given in future Returns.-

---

53

Bd. No. 2288.

To the Acting Collector of South Arcot.

Dated 27th September 1850.
* 2123 of 1850

To,
The Acting Collector of
South Arcot.

Sir,

With reference to your Endorsements on the two Petitions* presented to you by Chinnasspa Moodelly and Padiachee Gamastahs respectively, I am directed to request that you will be pleased to state under what orders of the Board you consider the Puddagay lands in ayen Villages to be exempted from Kuttoor and from what date this immunity has been enjoyed.-

Revenue Board Office,
Fort St. George,
7th November, 1850.

/Signed/ W. H. Bayley
Secretary.

Read

14950. Fort St. George 7th November 1850.

Read Return of Persons dis-
24th October in Cons. 4th November 1850. missed under Section VII Regulation VI of
54 1831 in the District of Tinnevelly for the month
of September 1850.

Bd. No. 2266. (Hereunder)

Proceedings thereon. The Board of Revenue observe that the parties whose dismissal is record-ed in the foregoing Return are stated in Column 3 to have held "Mecrassy" Offices. In returning that document to the Acting Collector they request that the nature of the office of each individual may be distinctly specified, and that it be retransmitted to this Office.

2. Mr. Bird will make similar specification in all future Returns of this nature.

Read the undermentioned
55 Statements.

From the Collector of Cuddapah. Comparative statement between the collections of Fusly 1258
56 and those of Fusly 1259.

From the Collector of Cuddapah. Comparative statement between the charges of Fusly 1258 and those
55-57 of Fusly 1259.

Order on the 2 abovementioned Statements. Ordered to lie over.

Read

14957. Fort St. George 7th November 1850.

Read the undermentioned
58 Statements.

From the Collector of Tanjore. Statement of actual charges incurred under Estimate for Fusly
59 1259.

From the Sub. Treasurer. Statement of contingent charges for the month of September
58-60 last.

Order on the 2 abovementioned Statements. Resolved that the
61 necessary orders be passed.

From the Collector of Madras. Read Register of Endorsements passed by him on Petitions
61-62 referred by the Board for the month of October last.

Order thereon. Ordered to be lodged in the Office.

Read the undermention-
63 ed Statements.

From the Collector of Madura. Comparative statement shewing the quantity of Salt sold for home and Inland consumption for the Quarter ending 31st
64 October last.

From the Assistant Collector of Madras. Comparative Statement

Statement shewing the quantity of Salt sold for Home and Inland consumption for the Quarter ending 31st October last.-

63-65

Order on the 2 abovementioned Statements. } Ordered to lie over.-

Received the undermentioned Miscellaneous letters and statements.-

66

From the Collector of Vizagapatam.- Requesting the early transmission of the balance of Salt Rowannahs.-

66-67

Order thereon. Ordered to be supplied accordingly.-

68

From the Collector of Vizagapatam } Salt account current for the Quarter ending 30th September last.-

69

From the Collector of Nellore.- Return of fines imposed and stoppages made from the pay of Public Servants for the Quarter ending 30th September last.-

70

From the Collector of Nellore.- Statement shewing the quantity of Salt in store

store and ready for exportation on account of the Chittagong Indent for 1850/51 at his Ports up to 31st October last.-

71

From the Collector of Bellary.- Abstract of Demand Collection and Balance for the month of September last.-

72

From the Collector of Bellary.- Statement shewing the average Bazar wholesale prices of Grain and Salt for the month of September last.-

73

From the Agent at Kurnool.- Indent for Stationery and Sundries required from 1st October 1850 to 30th September 1851.-

73-74

Order thereon. Ordered that the original Indent be passed and forwarded to the Secretary to the Military Board.-

75

From the Collector of Chingleput } Stating that certain Returns for the Quarter ending 30th September last are not sent.-

76

From the Collector of Chingleput } Return of fines

fines imposed and stoppages made from the pay of Public Servants for the Quarter ending 30th September last.

77

From the Collector of Chingleput. } Salt and Money Accounts Current for the Quarter ending 30th September last.

78

From the Collector of Salem. Return of fines imposed and stoppages made from the pay of Public Servants for the Quarter ending 30th September last.

79

From the Acting Collector of South Arcot. } Abstract of Demand Collection and Balance for the month of September last

80

From the Acting Collector of South Arcot } Statement shewing the average Bazar wholesale prices of Grain and Salt for the month of September last.

81

From the Collector of Tanjore. Return of fines imposed and stoppages made from the pay of the Public servants for the Quarter ending

ending 30th September last.

82

From the Collector of Tanjore. Reporting that no persons have been suspended or dismissed nor Revenue Defaulters confined for the Quarter ending 30th September last.

83

From the Collector of Madura. Return of persons convicted and confined under Regulation IX of 1822 for the month of September last.

84

From the Collector of Madura. Stating that the Return of persons charged with offences under Regulation IX of 1822 is not sent for the month of September last.

85

From the Collector of Madura. Return of persons suspended and dismissed under Regulation VI of 1831 for the month of September last.

86

From the Collector of Malabar. Return of persons suspended and dismissed under Regulation VI of 1831 for the quarter ending to 30th September last.

87

From the Collector of Malabar. Reporting that no Public Servants were suspended or dismissed, nor any Revenue defaulters confined for the quarter ending 30th September last.

88

From the Collector of Malabar. Indent on the Superintendent of Stationery, for wax cloth required for the year 1851.

89

From the Collector of Madras. Indent for Stationery required

14962 Fort St. George 7th November 1850.

88-90

required for the year 1851.-

Order on the 2 abovementioned Indents. Ordered that the original Indents be passed and forwarded to the Secretary to the Military Board.-

Comp. Bn. Gnls. " Wyedingham

" H Blane
"

14963 Fort St. George — November 1850.

1

Diary.

B.d No. 2893. 9th November Received the following Extract.

From the Secretary to Government.

Extract from the Minutes of Consultation Revenue Department, under Date the 8th November, 1850. No. 1042.-

Read the following letter from the Secretary to the Board of Revenue. (Vide under 28th October 1850 No. 440.-)

The Right Honorable the Governor in Council grants authority for the defence in the first instance at the Public expence of the Appeal Suit No. 9 of 1850 preferred by Sippoya from the decision passed in the Civil Court of Jaffna in Original Suit No. 1 of 1826 but will determine when a Copy of the Decree is submitted by whom the Costs, if any be adjudged against the respondent, shall be defrayed.—

To The President & Members of the Board of Revenue.

/A true Extract/
/Signed/ S. Tyerman
Secretary to Government.

No. 2285

1-2

Order thereon Ordered to be communicated for the information and guidance of the Collector

14962 Fort St. George 7th November 1850.

88-90

required for the year 1851.-

Order on the 2 abovementioned Indents. Ordered that the original Indents be passed and forwarded to the Secretary to the Military Board.-

Comp. Bn. Engrs. " Wyndingham

" H Shaw

14963 Fort St. George 9th November 1850.

1

Diary.

Bd. No. 2893. 9th November. Received the following Extract-

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To The President & Members of the Board of Revenue.

/A True Extract/
/Signed/ J. Tycroft
Secretary to Government.

1-2

No. 2285

Order thereon. Ordered to be communicated for the information and guidance of the Collector

1964 Fort St. George 11th November 1850.

Collector of Canara with reference to his letter dated 11th October 1850.

In Cons. 28th Oct. 1850.

At a Meeting Present.

Monday 11th November 1850

J. Goldingham Esqre. Second Member

and

J. L. Blane Esqre. Third Member

Waller Elliot Esqre. Senior Member

Absent on duty as Commissioner Northern Circars.

3

Minutes of the last Meeting

Bd. No. 2255. read and approved.

From the Secretary to Government. } Extract from the Minutes of Consultation Revenue Department, Under date the 4th September, 1850. No. 833.—

Read the following letter from the Commissioner for the Northern Circars.

(Here enter 15th August 1850 No. 85)

The Right Honorable the Governor in Council resolves that the foregoing letter be referred for the report of the Civil Auditor who will in Communication with the Board of Revenue state whether there are any instances in which service as Tahsildar

1965 Fort St. George 11th November 1850.

Tahsildar in the Bombay Presidency or under the Commissioner of Mysore has been allowed to reckon as service under the rules of 4th March 1828.

To The President and Member of the Board of Revenue.

(A true Extract) (Signed) J. Bycroft Secretary to Government.

Order thereon. Ordered to be recorded &c.

3-4

Pending the receipt of a Communication from the Civil Auditor

5

No. 950

Bd. No. 2674

From the Secretary to Government forwarding copies of two leases or Cowles with their Counterparts one for lands for agricultural and the other for building purposes for adoption in the Neilgherry Hills. Requesting the Board to cause them printed at the Government Press and to furnish the collecting Principal Collector of Coimbatore with as many copies as he may require with instructions for their use. Directing that all applications for fresh lands be submitted for the approval of Government that a list of all lands now occupied and for which leases are now required be also submitted to

Extract from the Minutes of Consultation in the Revenue Department under date the 11th October 1850.

Read the following letter from the Secretary to the Board of Revenue.

(Here enter 7th June 1850 No. 255)

Para 1 The Right Honorable the Governor in Council agrees with the Board of Revenue that the forms of Leases for lands on the Neilgherries drawn up by the Honorable Company's Solicitor tho' prepared with much care and due attention to the instructions furnished to him are too technical and of too great length to answer the purpose of Government or to be comprehended by the parties who are likely to take up lands upon

4906 Fort St. George 11th November 1830.

to Government for sanction and that all leases be registered in the Office of Register of Government Grants.

upon the Hills. The form proposed by the Acting Principal Collector of Coimbatore and recommended by the Board seems on the other hand too meagre and wanting in the necessary stipulations. The Government are of opinion that under Act IV. 1837 Leases for lands on the Neilgherries need not be drawn in the forms in use in England or in places within the jurisdiction of English Courts of Law - They conceive that under that Act conveyances, leases and other instruments affecting land should as far as practicable be drawn in the forms used by the Natives as well when British Subjects are concerned as when the parties are Natives

The Leases to be employed for lands upon the Neilgherries in which some special stipulations will be required, may it seems to the Government most fitly run in the form of Cowles and Cabooleyats. The Cowle to be given to the Lessee the Cabooleyat to be taken from him -

2 Under this impression the Government have drawn up two forms of leases or Cowles with their Counterparts one for lands to be taken up for agricultural and the other for land to be granted for building purposes and they presume to forward

4907 Fort St. George 11th November 1830

forward these forms to the Board of Revenue for adoption upon the Neilgherry Hills in all cases saving those excepted in para 5 of the Manual, and to be employed with any modifications which may seem needed on the Paneys, &c Shevaroys or other ranges which are likely to be frequented by the European Colonist - The Board will be pleased to superintend the printing of both the Leases and Counterparts at the Government Press - When the forms are printed they will furnish the Collector of Coimbatore with such number of Copies as he may require and with the necessary instructions for their use -

+ 26th November 1849

3 It will be observed that the Leases purport to be issued by the Collector of Coimbatore on behalf of the Government of Fort St. George by and with the authority of the Governor in Council Every application for a lease of land upon the Hills at present unoccupied after the preliminaries required by the Manual Paras 6-7 have been fulfilled will be reported by the Collector through the Board of Revenue for the approval of Government, and if the

11968 Fort St. George 11th November 1830.

The application seems unobjectionable the Government will grant authority to the Collector for the issue of the lease applied for by an order in Council, the date of which will be inserted in the lease. * * * As regards lands at present occupied on the Hills without lease and for which leases are now required it will be desirable that a list should be submitted to Government for sanction, and if in these cases any modifications of the present forms should be necessary, it may be so stated. All the leases will of course be registered in the Office of the Register of Government Grants.

The President and Members of the Board of Revenue. (True Extract) (Signed) S. Lycroft Secretary to Government.

No. 1

Building Lease,

I Collector of Coimbatore for the time being by and with the authority of the Governor in Council of Fort St. George to me conveyed by an order in Council bearing date the in consideration of the sum of Company's Rupees paid by the said A.B into the Treasury of the Collector of Coimbatore to and for the use of the Government of Fort St. George do hereby lease to the said A.B. all that piece of land situated at.

in the Taluk of the Neilgherries in the Collector

Note A. The price at which the land may have been disposed of in Public auction

Note B. The breadth of boundaries should here be entered, and a plan of the premises entered in the Margin or appended to the lease the boundaries to be

11969 Fort St. George 11th November 1830.

The preparation of course used where should be left in the Margin of all leases for the purpose

Collectorate of Coimbatore

to be held by A.B. his heirs, Executors, administrators or Assigns for the term of year from the subject to the following conditions and restrictions Viz.-

1 The said A.B. his heirs &c. shall pay yearly to the Collector of Coimbatore at on or before the day of in each year the sum of Rupees in full of the rent due to Government for the use of the said land, and at the same time and together with the said rent shall further pay as Godros or compensation to the Todas such annual sum not exceeding as may be determined by the Collector under the orders of the Board of Revenue to be a due commutation for their interest in the land, the same having been certified by the Collector under his hand and seal.

2 In case the said A.B. his heirs Executors or Administrators shall at any time within the term of this lease alienate or assign the whole or any part of the land hereby leased to him. notice of such alienation or assignment and a full and proper description of the parties to whom and of the instruments by which such alienation or assignment shall

shall have been made and of the terms and conditions thereof shall be given to the Collector of the District within the period of three Months after the transfer shall have been made.

3 The said A. B. his heirs &c. shall erect boundary marks defining the limits of the land hereby leased according to the directions which shall be given to him by the Collector and shall maintain them in good order.

4 The said A. B. his heirs &c. shall maintain and keep open all existing Roads, foot paths and rights of way through or over the land hereby leased as marked in the plan indorsed herein or hereunto annexed. He shall also allow a Roadway through or over the said land for the purpose of giving access to any other land belonging to the Government which is not otherwise conveniently accessible on a demand to that effect being made to him in writing by the Collector.

5 The said A. B. his heirs &c. shall allow any portion of the land hereby leased to be taken for the purpose of forming any Road or channel, or other work of general utility or convenience, or necessary for the

the exigencies of the public service, or for any public purpose whatsoever, on its being certified to him in writing by the Collector that such portion of the land is needed for such purpose and a demand being made accordingly for the surrender of the same.

6 The said A. B. his heirs &c. shall not stop, impede or alter the course of any spring or stream of water arising in or passing thro' or over or by the side of the land hereby leased, nor appropriate to his own use the water of such stream or spring to the prejudice of any party or parties or of the public or otherwise than as shall be directed by the Collector in writing.

7 When the said A. B. his heirs &c. shall be required to surrender any portion of the land hereby leased, to afford a way of access to other land under Article IV of this Lease or to form a public Road or for some other public purpose of Government under Article V he shall be entitled to compensation for the land surrendered, to be settled by mutual agreement between him and the

the Collector or determined failing such agreement by arbitration in the manner following, that is to say, one referee shall be appointed by the said A. B. his heirs &c. &c. and one by the Collector, and these two shall select a third. The award of the arbitrators, or of the majority of them, shall be final. unless it be set aside by the summary decision of the Civil Court of the Coimbatore District for gross partiality or incompetence, on which ground it may be challenged by either party and both parties shall be bound to submit to the award which shall be given by the Court, after hearing the evidence adduced by them respectively, or by the Complainant alone, if the other party after due notice shall fail to appear and offer evidence. In the event of the first award being thus set aside arbitrators shall be appointed a second time in the manner aforesaid and their award whatever it may be shall be final.

8 In all disputes regarding boundaries, springs, watercourses, Roads, and rights of way, which may arise between the said A. B. his heirs &c. and other parties in which the Government is uninterested, he shall be bound to abide by the decision of the Collector, subject however to.

to an appeal to the Board of Revenue and Government. When the question or dispute relates to a matter in which the Government is interested and the said A. B. &c. is not satisfied with the decision of the Collector he may appeal to the Board of Revenue and if he is dissatisfied with the issue of such appeal he may institute a Suit in the Civil Court of the Zillah, but in no other Court, for the determination of the Spirit at issue, in which Suit the Collector shall be Defendant.

This lease is to be in force for

9 a Not exceeding thirty years

the period of a years at the expiration of which term it shall be renewable by the said A. B. his heirs &c. at his or their option, on the same terms, and without any fee or fine for renewal for a

3 Not exceeding thirty three

further period of years, and on the expiration of this term shall be similarly renewable for a further or third period of c years when the full term of

c Not exceeding thirty three. A Sum of the above periods not to exceed ninety nine years in all

years above specified shall have expired, the land hereby leased with any buildings upon it shall revert to Government.

If the rent payable annually

10 under this lease together with any sum which

which may be payable as Goodrs to the Sodar be not duly discharged within the space of one Month after the same shall have become due, it shall be lawful for the Collector of Coimbatore for the time being after demand in writing for the said rent, to levy the same by the distraint and sale of any personal property which may be found upon the said premises or of any personal property belonging to the said A. B. his heirs &c. wherever found, and if the proceeds of the property so distrained and sold shall be insufficient to cover the public demands with all costs of distraint and sale, and if the said A. B. his heirs &c. shall neglect to make good the deficiency, or if he or they shall fail after due notice in the performance of any other of the conditions stipulated in this lease then it shall be lawful to the Governor in Council of the Presidency of Fort St. George to resume the said lands with all the buildings standing on them and this Lease shall thereupon determine and cease to have effect.

Signed

day of 185.

Collector of Coimbatore

Received the day and year first above written of and from the above named the sum of Rupees being the consideration abovementioned to be by him paid to the said East India Company.

Witness

Collector of Coimbatore

Signed J. Ryecroft

Secretary to Government

Building

No. 2

Building Lease Counterpart.

Whereas.

Collector of Coimbatore for the time being, by and with the authority of the Governor in Council of Fort St. George to him conveyed by an order in Council bearing date the in consideration of the sum of Company's Rupees paid by me into the Treasury of the Collector of Coimbatore do and for the use of the Government of Fort St. George, has leased to me all that piece of land situate lat of in the Taluk of the Neilgherries in the Collector-ate of Coimbatore to be held by me my heirs, Executors, administrators or Assigns for the term of years from the now the conditions and restrictions on which the said land is granted on lease to me my heirs &c. are the following Viz.

I my heirs

1.

you will pay yearly to the Collector of Coimbatore at on or before the day of in each year the sum of Rupees in full of the Rent due to Government for the

the use of the said land; and at the same time and together with the said rent will further pay as Goods or compensation to the Sodar such annual sum not exceeding as may be determined by the Collector under the orders of the Board of Revenue to be a due commutation for their interest in the land, the same having been certified by the Collector under his hand & and seal.

2 In case I my heirs, Executors, or Administrators shall at any time within the term of this lease alienate or assign the whole or any part of the land hereby leased to me, notice of such alienation or assignment, and a full and proper description of the instruments by which such alienation or assignment shall have been made and of the terms and conditions thereof, shall be given to the Collector of the District, within the period of three Months after the transfer shall have been made.

3 I my heirs &c will erect boundary marks defining the limits of the land hereby leased according to the directions which shall be given to me by the Collector and will maintain them in good order.

4. I. my heirs &c will maintain and keep open all existing Roads

Roads foot paths and rights of way through or over the land hereby leased as marked in the plan inserted herein or hereunto annexed. Will also allow a road-way through or over the said land for the purpose of giving access to any other land belonging to the Government which is not otherwise conveniently accessible on a demand to that effect being made to me in writing by the Collector

5 I my heirs &c will allow any portion of the Land hereby leased to be taken for the purpose of forming any road or Channel or other work of general utility or convenience or necessary for the exigencies of the public service or for any public purpose whatsoever on it's being certified to me in writing by the Collector that such portion of the land is needed for such purpose and a demand being made accordingly for the surrender of the same.

6 I my heirs &c will not stop impede or alter the course of any spring or stream of water rising in or passing thro' or over or by the side of the land hereby leased, nor appropriate to my own use the water of such stream or Spring to the prejudice of any party or parties or of the public, or otherwise than as

as shall be directed by the Collector in writing.—

7. If I my heirs &c. should be required to surrender any portion of the land hereby leased, to afford way of access to other land under Article IV of this leave or to form a public road or for some other public purpose or purpose of Government under Article V I am to be entitled to compensation for the land surrendered to be settled by mutual agreement between me and the Collector, or determined, failing such agreement by arbitration in the manner following. That is to say one person shall be appointed by me. my heirs &c. and one by the Collector and these two shall select a third. The award of the arbitrators or of the majority of them shall be final unless it be set aside by the summary decision of the Civil Court of the Coimbatore District for gross partiality or incompetence, on which ground it may be challenged by either party and both parties shall be bound to submit to the award which shall be given by the Court, after hearing the evidence adduced by them respectively or by the complainant alone if the other party after due notice shall fail to appear and offer evidence. In the event of the first

first award being thus set aside arbitrators shall be appointed a second time in the manner aforesaid, and their award whatever it may be shall be final.

8 In all disputes regarding boundaries springs water courses, roads and rights of way which may arise between me my heirs &c. and other parties in which the Government is uninterested I bind myself to abide by the decision of the Collector subject however to an appeal to the Board of Revenue and Government. When the question or dispute relates to a matter in which the Government is interested and I am not satisfied with the decision of the Collector I may appeal to the Board of Revenue and if I am dissatisfied with the issue of such appeal I may institute a suit in the Civil Court of the Zillah, but in no other Court, for the determination of the point at issue, in which suit the Collector shall be Defendant.

9. This leave is to be in force for the period of years at the expiration of which term it will be renewable by me my heirs &c. at my or their option on the same terms and without any fee or fine for renewal for a further period of years and on the expiration of this term will be similarly renewable

renewable for a further period of years when the full term of years above specified shall have expired the land hereby leased with any buildings upon it will revert to Government.

10 If the rent payable annually under this lease together with any sums which may be payable as Cesses to the Sodar be not duly discharged within the space of one Month after the same shall have become due it shall be lawful for the Collector of Coimbatore for the time being after demand in writing for the said rent to levy the same by the distraint and sale of any personal property which may be found upon the said premises or of any personal property belonging to me

my heirs &c. wheresoever found, and if the proceeds of the property so distrained and sold shall be insufficient to cover the public demand with all costs of distraint and sale and if I my heirs &c. shall neglect to make good the deficiency or if I or they shall fail after due notice in the performance of any other of the conditions stipulated in this lease then it will be lawful to the Governor in Council of the Presidency of Fort St. George to resume the said lands with all the buildings standing on them and this lease will thereupon determine and cease to have effect.

D.S. (Signed) T. Pycroft
Secretary to Government.

No. 3.

I Collector of Coimbatore for the time being, by and with the authority of the Governor in Council of Fort St. George to me conveyed by an order in Council bearing date the , in consideration of the sum of Company's Rupees paid by the said A. B. into the Treasury of the Collector of Coimbatore, to and for the use of the Government of Fort St. George, do hereby lease to the said A. B. all that piece of land situated at of in the Talook of the Nelgherries in the Collectorate of Coimbatore.

to be held by A. B. his heirs, Executors, Administrators or Assigns for the term of years from

from the subject to the following conditions and restrictions, Viz.ts

1. The said A. B. his heirs &ca shall pay yearly to the Collector of Coimbatore at on or before the day of in each year the sum of Rupees in full of the rent due to Government for the use of the said land, and at the same time and together with the said rent shall further pay as Goodoo or compensation to the Todas &c such annual sum not exceeding as may be determined by the Collector under the orders of the Board of Revenue to be a due commutation for their interest in the land, the same having been certified by the Collector under his hand and Seal.-

2. The said A. B. his heirs &ca shall bring into Cultivation the land hereby leased, in the proportions and within the periods hereunder stated, that is to say

at the end of each period the Collector shall cause a Survey to be made of the lands, and an account

account to be taken of the extent brought into Cultivation, and the extent remaining still uncultivated, and if the proportion of Cultivated land be less than is hereinbefore specified, the difference shall be presumed on account of Government. In such case a reduction shall be made in the rent payable on the whole extent leased, proportionate to the extent which shall be presumed.-

3. The said A. B. his heirs, Executors or Administrators, shall not sell, mortgage or otherwise alienate his interest in any part of the lands hereby leased, which shall not have been cleared and brought into Cultivation. And any such alienation shall be wholly null and void.-

4. In case the said A. B. his heirs, Executors or Administrators shall, at any time within the term of this lease, alienate or assign any part of the land which shall have been brought into Cultivation, notice of such alienation or assignment, and a full and proper description of the parties to whom and of the instruments by which such alienation or assignment shall have been made, and of the terms and conditions thereof, shall be given

given to the Collector of the District, within the period of three months after the transfer shall have been made-

5. The said A. B. his heirs &ca. shall not work any mine for the purpose of raising Coal or other mineral matter, excepting stone and slate, in the lands hereby leased, without the special permission of Government, certified by the Collector in writing - and on the demand of Government conveyed to him by the Collector in writing he shall surrender any part of the said land which may be required for the purpose of working such a mine therein on behalf of Government, with a sufficient road way to it.-

6. The said A. B. his heirs &ca. shall erect boundary marks, defining the limits of the land hereby leased according to the directions which shall be given to him by the Collector and shall maintain them in good order.

7. The said A. B. his heirs &ca. shall maintain and keep open all existing roads footpaths and rights of way through or over the said land hereby leased as marked in the plan annexed hereto

hereto or hereunto annexed- He shall also allow a road way through or over the said land for the purpose of giving access to any other land belonging to the Government which is not otherwise conveniently accessible, on a demand to that effect being made to him in writing by the Collector.-

8. The said A. B. his heirs &ca. shall allow any portion of the land hereby leased to be taken for the purpose of forming any road or Channel or other work of general utility or convenience or necessary for the exigencies of the public service or for any public purpose whatsoever on its being certified to him in writing by the Collector that such portion of the land is needed for such purpose, and a demand being made accordingly for the surrender of the same.-

9. The said A. B. his heirs &ca. shall not stop impede or alter the course of any spring or stream of water, rising in, or passing thro or over, or by the side of the land hereby leased, nor appropriate to his own use the water of such stream, or spring, to the prejudice of any

party

party or parties or of the public, or otherwise than as shall be directed by the Collector in writing.-

10. The said A. B. &c. shall not fell the trees, or do any thing to destroy the woods or any part of them now standing on the lands hereby leased, without the special permission of the Collector.-

11. When the said A. B. his heirs &c. shall be required to surrender any portion of the land hereby leased, to afford a way of access to other land, under article VII of this lease; or to form a public road or for some other public purpose or purpose of Government under article VIII; or in order to the working of a mine therein by Government under article V, he shall be entitled to compensation for the land surrendered, to be settled by mutual agreement between him and the Collector, or determined, failing such agreement, by arbitration in the manner following that is to say, one referee shall be appointed by the said A. B. his heirs &c. and one by the Collector, and these two shall select a third. The award of the arbitrators or

or of the majority of them, shall be final unless it be set aside by the summary decision of the Civil Court of the Coimbatore District for gross partiality or incompetence, on which ground it may be challenged by either party, and both parties shall be bound to submit to the award which shall be given by the Court, after hearing the evidence adduced by them respectively, or by the complainant alone, if the other party after due notice shall fail to appear and offer evidence. In the event of the first award being thus set aside, arbitrators shall be appointed a second time in the manner aforesaid, and their award whatever it may be shall be final.-

12. In all disputes regarding boundaries, springs, water courses, roads and rights of way, which may arise between the said A. B. his heirs &c. and other parties in which the Government is uninterested, he shall be bound to abide by the decision of the

14990 Fort St. George 11th November 1850.

to resume the said lands with all the buildings standing on them and this lease shall thereupon determine and cease to have effect.—

/Signed/

Collector of Coimbatore.

—of

185

Received the day and year first above written of and from the above named

the sum of Rupees } Rupees A.C.

being the consideration above mentioned to be by him paid to the said East India Company.—

Witnesses

Collector of

/Signed/ T. Pycroft.

Secretary to Government.

14991 Fort St. George 11th November 1850.

No. 4.

Whereas

Collector of Coimbatore for the time being by and with the authority of the Governor in Council of Fort St. George to him conveyed by an order in Council bearing date the

in consideration of the sum of Company's Rupees. paid by me into the Treasury of the Collector of Coimbatore, to and for the Government of Fort St. George, has leased to me,

all that piece of land situated at of in the Talook of the Neilgherries in the Collectorate of Coimbatore

to be held by me my heirs, Executors, administrators or Assigns for the term of years from the , now the conditions and restrictions on which the said land is granted on lease to me

my heirs &c. are the following Viz.

1 S.

my heirs &c. will pay yearly to the Collector of Coimbatore at on or before the day of in each the sum of Rupees in full of the rent due to Government.—

Fort St. George 11th November 1850.—

Government for the use of the said lands; and at the same time and together with the said rent will further pay as yearly compensation to the Talas such annual sum not exceeding

as may be determined by the Collector under the orders of the Board of Revenue to be a due commutation for their interest in the lands, the same having been certified by the Collector under his hands and seal.—

2 I

my heirs &c. will bring into cultivation three lands hereby leased, in the proportions and within the periods hereunder stated, that is to say.—

at the end of each period the Collector may cause a survey to be made of the lands and an account to be taken of the extent brought into cultivation and the extent remaining still uncultivated, and if the proportion of cultivated lands be less than is herein before specified, the difference may be resumed on account of Government. In such case however no reduction is to be made in the rent payable on the whole extent leased, proportionate to the extent which shall be resumed.—

3. I

my heirs Executors or Administrators will not sell mortgage or otherwise alienate my or their interest in

Fort St. George 11 November 1850.

in any part of land hereby leased which shall not have been cleared and brought into cultivation and any such alienation shall be wholly null and void.—

4 In case I.

my heirs Executors or Administrators shall at any time within the term of this lease alienate or assign any part of the land which shall have been brought into cultivation, notice of such alienation or assignment and a full and proper description of the parties to whom and of the instruments by which such alienation or assignment shall have been made and of the terms and conditions thereof, shall be given to the Collector of the District, within the period of three months after the transfer shall have been made.

5. I

my heirs &c. will not work any mine for the purpose of raising Coal or Ore or other mineral matter excepting stone and slate in the lands hereby leased without the special permission of Government certified by the Collector in writing and on the demand of Government conveyed to me by the Collector in writing I will surrender any part of the said land which may be so required for the purpose of working such

a

a mine therein on behalf of Government, with a sufficient road way to it

5 I

my heirs &c. will erect boundary & mark defining the limits of the land hereby leased according to the directions which shall be given to me by the Collector and will maintain them in good order.

7 I

my heirs &c. will maintain and keep open all existing roads footpaths and rights of way through or over the land hereby leased as marked in plan inverted herein or hereunto annexed. I will also allow a roadway through or over the said land for the purpose of giving access to any other land belonging to the Government which is not otherwise conveniently accessible on a demand to that effect being made to me in writing by the Collector.

8 I

my heirs &c. will allow any portion of the land hereby leased to be taken for the purpose of forming any road or channel or other work of general utility or convenience or necessary for the exigencies of the public

public service or for any public purpose whatsoever, on its being certified to me in writing by the Collector that such portion of the land is needed for such purpose, and a demand being made accordingly for the surrender of the same.—

9 I

my heirs &c. will not stop impede or alter the course of any spring or stream of water rising in or passing thro' or over or by the side of the land hereby leased, nor appropriate to my own use the water of such stream or spring to the prejudice of any party or parties or of the public or otherwise than as shall be directed by the Collector in writing.—

10 I

my heirs &c. will not fell the trees or do any thing to destroy the woods or any part of them now standing on the lands hereby leased, without the special permission of the Collector

11 When I

my heirs &c. shall be required to surrender any portion of land hereby leased to afford a way of access to other land under Article VII of this lease or to form a public road or for some other public purpose or purposes of Government under Article VIII, or in order to the working of a mine therein by Government under

under article V, I am to be entitled to compensation for the land surrendered to be settled by mutual agreement between me and the Collector or determined failing such agreement by Arbitration in the manner following, that is to say, one person shall be appointed by me my heirs &c and one by the Collector and these two shall select a third The award of the Arbitrators or of the majority of them shall be final unless it be set aside by the summary decision of the Civil Court of the Coimbatore District for gross partiality or incompetence on which ground it may be challenged by either party and both parties shall be bound to submit to the award which shall be given by the Court after hearing the evidence adduced by them respectively or by the Complainant alone if the other party on due notice shall fail to appear and offer evidence. In the event of the first award being thus set aside arbitrators shall be appointed a second time in the manner aforesaid, and their award whatever it may be shall be final.

12 In all disputes regarding boundaries, springs, water courses, roads and rights of way, which may arise between me my

heirs &c and other parties in which the Government is uninterested I bind myself to abide by the decision of the Collector, subject however to an appeal to the Board of Revenue and Government. When the question or dispute relates to a matter in which the Government is interested and I &c may not be satisfied with the decision of the Collector I may appeal to the Board of Revenue and if I am dissatisfied with the issue of such appeal I may institute a suit in the Civil Court of the Zillah, but in no other Court for the determination of the point at issue in which suit the Collector shall be Defendant.

13 This lease is to be in force for the period of years, at the expiration of which term the land hereby leased with any buildings upon it will revert to Government.

14 If the rent payable annually under this lease together with any sum which may be payable as Goodoo to the Sodar be not duly discharged within the space of one month after the same shall have become due it will be lawful for the Collector of Coimbatore for the time being after demand in writing for the said rent, to

under article V, I am to be entitled to compensation for the land surrendered to be settled by mutual agreement between me and the Collector or determined failing such agreement by arbitration in the manner following, that is to say, one referee shall be appointed by me my heirs &c and one by the Collector and these two shall select a third The award of the Arbitrators or of the majority of them shall be final - unless it be set aside by the summary decision of the Civil Court of the Coimbatore District for gross partiality or incompetence on which ground it may be challenged by either party and both parties shall be bound to submit to the award which shall be given by the Court after hearing the evidence adduced by them respectively or by the Complainant alone if the other party after due notice shall fail to appear and offer evidence. In the event of the first award being thus set aside arbitrators shall be appointed a second time in the manner aforesaid, and their award whatever it may be shall be final.

12 In all disputes regarding boundaries, springs, water courses, roads and rights of way, which may arise between me my

heirs &c and other parties in which the Government is uninterested I bind myself to abide by the decision of the Collector subject however to an appeal to the Board of Revenue and Government. When the question or dispute relates to a matter in which the Government is interested and I my heirs &c may not be satisfied with the decision of the Collector I may appeal to the Board of Revenue and if I am dissatisfied with the issue of such appeal I may institute a suit in the Civil Court of the Zillah, but in no other Court for the determination of the point at issue in which suit the Collector shall be Defendant.

13- This lease is to be in force for the period of years, at the expiration of which term the land hereby leased with any buildings upon it will revert to Government.

14 If the rent payable annually under this lease together with any sum which may be payable as Goodos to the Sodar be not duly discharged within the space of one month after the same shall have become due it will be lawful for the Collector of Coimbatore for the time being after demand in writing for the said rent,

to

14998 Fort St. George 11th November 1830.

to levy the same by the distraint and sale of any personal property which may be found upon the said premises or of any personal property belonging to me my heirs &ca wherever found, and if the proceeds of the property so distrained and sold shall be insufficient to cover the public demand with all costs of distraint and sale and if I my heirs &ca shall neglect to make good the deficiency or if I or they shall fail after due notice in the performance of any other of the conditions stipulated in the lease, then it will be lawful to the Governor in Council of the Presidency of Fort St. George to resume the said lands with all the buildings standing on them and this lease will thereupon determine and cease to have effect.

D.G.

Signed S. Dyer Sct
Secretary to Government.

14999 Fort St. George 11th November 1830.

5-6

No. 2402.

Proceedings thereon. Resolved that copies of the foregoing Extract from Minutes of Consultation together with the Forms of Leases received therewith be furnished to the Acting Principal Collector of Coimbatore and to the Collectors of Madura and Salem for their information with a request that they will state the number of Copies of the Leases which are likely to be required for use in their District.-

The Collectors of Madura and Salem will state whether any and what modifications are necessary in the Forms of Leases to adopt them for use in their Districts.-

The attention of the Acting Principal Collector of Coimbatore is requested to the instructions of Government contained in para 3.

He is requested to transmit a List in the accompanying Form of the lands at present occupied on the Hills without Lease for which no Leases are now required.

The Board now proceed to take into consideration the several applications received from the Acting Principal Collector of Coimbatore which have been lying over pending the receipt of the forms of Leases.-

List

15001 Fort St. George 11th November 1850.

List of Lands at present occupied on the Neilgherry Hills without Leave and for which Leases are now required, name of occupant, the situation & extent of Settlement and boundaries.—

No. on the List.	Value of the Village.	Name and occupant.	Boundaries.	Remarks.
			North.	
			East.	
			South.	
			West.	

Whether taken for Coffee building or planting &c. &c.

Where situated whether on Government or Private Land.

Title under which held.

Extent of Land occupied.

Since when in occupation.

Whether Rent is paid or not.

15001 Fort St. George 11th November 1850.

Bd. No. 2730
From the Secretary to Government ... } Extract from the Minutes of Consultation Revenue Department, under date the 23d October 1850 No. 990.

7

Read the following letter from the Register of the Sudr Mdalut. No. 79.

To

J. Pycroft Esqre
Secretary to Government in the Judicial Department.

Sir.

Para 1. I am directed by the Judges of the Court of Sudr Mdalut to acknowledge the receipt of an Extract from the Minutes of Consultation of Government under date 19th June 1850 No. 602 referring for the consideration of the Court of Sudr Mdalut two original letters addressed by the Superintendent of Stamps to the Board of Revenue dated 22d May and 4th June 1850 in which the

following

15001 Fort St. George 11th November 1850.

Bd. No. 2730
From the Secretary to Government ... } Extract from the Minutes of Consultation Revenue Department, under date the 23d October 1850 No. 990.

7

Read the following letter from the Register of the Sudr Mdalut.
No. 79.

To

I. Pycroft Esqre
Secretary to Government in the
Judicial Department.

Sir.

Para 1. I am directed by the Judges of the Court of Sudr Mdalut to acknowledge the receipt of an Extract from the Minutes of Consultation of Government under date 19th June 1850 No. 602 referring for the consideration of the Court of Sudr Mdalut two original letters addressed by the Superintendent of Stamps to the Board of Revenue dated 22d May and 4th June 1850 in which the

following

15000 Fort St. George 11th November 1850

Dist. of Lands &c. Stamp Duties on the Neilgherry Hills

Leave and for which Leave are was required, name of occupant, the situation of the land for which purchase it is taken, the extent of Settlement and Boundaries.

No.	Date of Sudr Mdalut and Bd. Rge.	Name of the occupant.	Extent of land.	Situation of the land taken for which Leave is required.	Whether taken for building or farming purposes.	Boundaries.	Remarks.
							Leave stated whether &c. was granted by a Mofs or otherwise

following questions are propounded:-

1st. Is Clause 2d Section XXIII Regulation XIII of 1816 with reference to Act XVII of 1848 applicable to the District Moonsiffs Court.

2d. Must the Certificate described in Sections III and IV of Act XVII of 1848 be presented and the refund of Stamp duty be made within 3 Months after the dismissal of the Suit?

3rdly. Can Stamp duty be refunded in cases wherein decrees have been passed upon Rajeenamahs by the parties or in Suits dismissed for default.

2. I am directed by the Judges of the Court of Sudr Adalut to state in answer to the 1st Question that Clause Second Section XXIII Regulation XIII of 1816 does not apply to the District Moonsiffs Courts and that the proper course to be followed in the preparation of Plaints filed before those Officers is correctly described

described by Mr. Bruce in the 3d para of his letter to the Board of Revenue dated 21st May 1850. "In the majority of instances which "have come under observation, wherein more than "one sheet of paper was required for the plaint; "the practice has been to take the requisite "number of such aggregate value as would "amount to that of the stampt paper "prescribed for such plaint, or when the 1st "sheet is of the prescribed value, the additional sheets required for the plaint are "composed of plain paper."-

3. In reply to the 2d Question I am to state that in the opinion of the Judges the Certificate must be presented to the Collector within 3 Months after the dismissal of the Suit, but that, as the Act is silent upon the point, the refund can be made at any time. Obviously however, for the convenience of the holder, payment should be made as soon after the Certificate has been presented as possible, and the Judges of the Court of Sudr Adalut see no cause why it should not be made immediately.

4. The Judges consider that the Plaintiff in a Suit disposed of in either of the

the modes specified in the 3d Question is not entitled to a Certificate.

5 I am lastly directed to state that the modifications in the form of Certificate proposed by the Superintendent of stamps appear to the Court of Sudr Udalut unobjectionable.

Sudr Udalut,
Register's Office,
17th July, 1850. } /Signed/ G. T. Beauchamp
Register.

/A true copy/
/Signed/ T. Pycroft
Secretary to Government.

Sudder Udalut:
Circular Order.
No. 117.

Doubts having been entertained as to the Stamp duties leviable under Section II and as to the meaning of the terms 'parties' and dismissed employed in Section III of Act XVIII of 1848 the Court of Sudder Udalut resolve to declare by a Circular Order.

That the only stamp duty leviable under the act in question is that prescribed by Clause first, Section XIII, Regulation XIII, of 1810.

That

That the Plaintiff or Plaintiffs and Appellant or Appellants are the parties specified in the Act.

And that a suit is dismissed within the meaning of the act whenever the terms of the application for its removal from the file call for no order or decree upon which process of execution can be taken out.

30th July, 1850. } /Signed/ G. T. Beauchamp
Register.

/A true copy/
/Signed/ T. Pycroft
Secretary to Government

Ordered that copy of the above letter and of the Circular Order of the Court of Sudder Udalut No. 117 of 1850 be furnished to the Board of Revenue for their information and for communication to the Superintendent of Stamps.

x dated 30th July 1850.

The Government are of opinion that a new Column /No. VIII/ headed "Date of Plaintiffs' application for the dismissal of the suit" should be introduced into the revised form of Certificate prepared by Mr. Bruce, and that the first foot note

appended

15006. Fort St. George 11th November 1850.

appended to the form should run thus:-

N. B. This certificate is only to be issued in cases in which suits have been dismissed on the application of the Plaintiff or Appellant but it is not to be issued in dismissals for default nor in cases of Razeenamahs, or of orders or decrees of Court whereon process of execution could be taken out.-

/ A true Extract /

To The President & Members of the Board of Revenue.

/ signed / I. Pycroft.
Secretary to Government.

7-8

2300.

Resolution thereon. Resolved that the foregoing Extract Minutes of Consultation, together with its enclosure be communicated for the information and guidance of the Superintendent of stamps with reference to the letters from that Officer dated the 21st May and 4th June 1850.

In Cons. 10th June 1850
In Cons. 30th Do.

2. Mr. Bruce will adopt the Form of Certificate with the addition suggested by Government.-

---

Read

15007. Fort St. George 11th November 1850.

Read the following Resolution.

No. 1006.

Extract from the Minutes of Consultation under date the 29th October 1850.

/ From Bd. 14th October /

9

Bd. No. 2855

From the Secretary to Govt.

Under the report furnished by the Collector of Chingleput of the present circumstances of S. Vadachella Moodely late Proprietor of the Paundoor Mootah in that District, the Right Honorable the Governor in Council grants Authority for writing off to Profit and Loss, the Balance of public revenue due by that individual amounting to Rupees Forty-one & annas eight hundred and nineteen, annas four and pice two.-

/ Signed / I. Pycroft
Secretary to Government

9-10

No. 2291.

Order thereon.

Ordered to be communicated to the Collector of Chingleput, with reference to his letter dated 7th October 1850.-

In Cons. 14th Oct. 1850.

Read

15008 Fort St. George 11th November 1850.

11

Bd. No. 2798.
From the Secretary to Government

Read the following Extract.

Extract from the Minutes of Consultation Revenue Department, Under date the 30th October, 1850. No. 1007.

Read the following Extract from the Proceedings of the Board of Revenue.

/Here enter 14th October 1850 No. 424/

Before acceding to the recommendation of the Board of Revenue conveyed in the foregoing Proceedings the Right Honorable the Governor in Council desires to be furnished with a report on the results of the Chank Fishery for Fusly 1259 as required in Extract Minutes of consultation 11th October 1849 No. 970.

/A true Extract/
/Signed/ T. Pycroft
Secretary.

To The President & Members of the Board of Revenue.

11-12

No. 2301.

Order thereon.

Ordered to be communicated to the Acting Collector of Tinnevelly with reference to his letter dated 30th September 1850, and with a request that he will furnish the report required by Government.

In Con. 14th Oct. 1850.

Extract

15009 Fort St. George 11th November 1850.

Bd. No. 2842.
From the Secretary to Government

13

Extract from the Minutes of Consultation Revenue Department, under date the 2nd November, 1850. No. 1018.-

Read the following Extract from the Proceedings of the Board of Revenue.-

/Here enter 14th October 1850 No. 477/

It appears from the paper received with the above proceedings that the quantity of Ordinary Broad Cloth required for the Neilgherry Establishment is 295 yards, of which 212½ yards are required to be supplied biennially and 82½ yards quinquennially as shewn in the Margin:-

Biennially		
Octacamund Joint Magistrates Office	17½	Yds.
Sholah Peons	15	
Neilgherry Bungalow Peons	17½	
Neilgherry Talook Peons	65	
Segoor Establishment	15	
Kotagherry Do.	20	
Neilgherry Cutwalls' Establishment	55	
Ecclesiastical Department	17½	
	212½	
Quinquennially		
Principal Collectors Office	80	
Medical Department	2½	
	295	

The Right Honorable the Govenor in Council desires that the Acting Principal Collector of Coimbatore will now submit an Indent

15010. Fort St. George 11th November 1850.

Indent for the quantity of 295 yards in lieu of that previously forwarded and hence forward furnish Biennial Indents for 212 1/2 Yards and quinquennial Indents for 82 1/2 in the usual course for the Sanction of Government.-

/ A true Extract /

To
The President & Members of the Board of Revenue

/ Signed / F. Pycroft
Secretary to Government

13-14

No. 2303

Order thereon. Ordered to be communicated for the information and guidance of the Acting Principal Collector of Coimbatore with reference to his letter dated 30th September 1850.

In cont 14th Oct 1850.

J.G.

15011 Fort St. George 11th November 1850.

Read the following Resolutions.

No. 1021

15

Extract from the Minutes of Consultation, under date the 2d November, 1850.

B. No. 2854 (From Board 17th October)

From the Secretary to Government. The Right Honorable the Governor in Council grants authority for the issue of a Permission Certificate in the name of Captain W. I Sweedie 35th Regiment N.I. for certain Government land situated at Honore in the Canara Collectorate measuring 1.C. 10 Grounds and 531 Square feet and subject to an assessment of Rupees 5 per annum.-

By Order
/ Signed / F. Pycroft
Secretary to Government.

15-16

No. 2310.

Order thereon. Ordered to be communicated to the Register of Government Grants with reference to his letter dated 4th October 1850.

No. 1026.

17

Extract from the Minutes of Consultation, under date the 4th November, 1850.

P. No. 2874 (From Board 21st October)

From the Secretary to Government. Resolved that the Collector of Salem be authorized to refund to the Subordinate Court at that Station the sum of 15 / Fifteen Rupees being

15010. Fort St. George 11th November 1850.

Indent for the quantity of 295 yards in lieu of that previously forwarded and hence forward furnish Biennial Indents for 212 1/2 yards and quinquennial Indents for 82 1/2 in the usual course for the sanction of Government.-

To

The President & Members of the Board of Revenue

/ A true Extract /

/ Signed / T. Pycroft

Secretary to Government

13-14

№ 2303

Order thereon.

Ordered to be communicated for the information and guidance of the Acting Principal Collector of Coimbatore with reference to his letter dated 30th September 1850.

In Cont. 11th Oct. 1850.

D.G.

15011 Fort St. George 11th November 1850.

Read the following Resolutions-

№ 1021

15

Extract from the Minutes of Consultation, under date the 2d November, 1830.

(From Board 17th October)

B/d № 7854

From the Secretary to Government. The Right Honorable the Governor in Council grants authority for the issue of a Permission Certificate in the name of Captain W. I Swedie 35th Regiment N.I. for certain Government land situated at Honore in the Canara Collectorate & measuring 1 C. 10 Grounds and 531 Square feet and subject to an assessment of Rupees 5 per annum.-

By Order

/ Signed / T. Pycroft

Secretary to Government.

15-16

№ 2310.

Order thereon. Ordered to be communicated to the Register of Government Grants with reference to his letter dated 4th October 1830.

№ 1026.

17

Extract from the Minutes of Consultation, under date the 4th November, 1830.

(From Board 21st October)

B/d № 7874

From the Secretary to Government— Resolved that the Collector of Salem be authorized to refund to the Subordinate Court at that Station the sum of 15 / Fifteen Rupees being

15012 Fort St. George 11th November 1830.

being the amount of fine collected from the late Moodeleommana Pillay in Original Suit No. 110 of 1814.

Signed J. Pycroft
Secretary to Government

17-18

No. 2311

Order thereon.

Ordered to be communicated for the information and guidance of the Collector of Salem with reference to his letter dated 8th October 1830.

In Cons. 21st Oct. 1830. 2905

From the Secretary to Government
Dated 5th November 1830.

19

Read Extract confirming the purchase on account of Government of Pallapollam Mootah in the District of Rajahmundry for Rupees 5,700 and directing that the surplus of Rupees 2,645 11-4 be paid over to the Ex-Proprietor.

19-20

Order thereon.

Ordered to be recorded.

Read the following Resolution

No. 1040.

21

Extract from the Minutes of Consultation under date the 7th November 1830.

(From Pd. 28th October.)

B. Co. Rs. 7900

From the Secretary to Government. The Right Honorable the Governor in Council sanctions the refund of the sum of Rupees (3) Three, recommended in the foregoing Proceedings.

Signed J. Pycroft
Secretary to Government

15013 Fort St. George 11th November 1830.

21-22

No. 2312.

Order thereon.

Ordered to be communicated to the Collector of Salem with reference to his letter dated 19th October 1830.

In Cons. 28th Oct. 1830.

Read the following letter.

No. 122.

To W. H. Bayley Esqre.
Secretary to the
Board of Revenue,
Fort St. George.

23

Sir,

B. Co. Rs. 2707.

From the Collector of Nellore....

In reference to an Extract from the Proceedings of the Board dated 11th October 1829 directing that the Village of Sanjapolem be continued for the fasli fasly 1259 upon the Beriz of the preceding year pending the transmission of the Statement regarding the several alienations of the Talook, I have the honor to state that the amount of Rent has been duly realized for that year. Owing to the presence of other duties I have not as yet been able to enter upon the subject of the alienations and although the preliminary steps essential for the preparation of the Statement are in progress, yet it will be some time before I can lay the subject before the Board. Meanwhile, I have thought it advisable to continue for the current year also the same arrangement

arrangement which was sanctioned by the Board for last fasly which I trust will meet with their sanction.—

Nellore,
Collector's Cutcherry,
20th October, 1830.

Signed D. White.
Collector.

No. 2292.

Proceedings thereon.

(23-24)

Under the circumstances represented in the foregoing letter the Board of Revenue authorize the Collector of Nellore to continue the Rent of the Village of Samapoleem for the current Fasly 1200 upon the Basis of the preceding Fasly, namely Rupees 575.—

2 Adverting to the extraordinary delay which has occurred since 1834 they trust Mr. White will take early measures for the transmission of the Statement of the alienations of the Sydapoor Talook, of which Samapoleem is one, in order to final arrangements being adopted.—

Read the following letter.

No. 84

To W. H. Bayley Esqre.
Secretary to the
Board of Revenue
Fort St. George.

(25)

Rect. No. 2884
From the Collector
of Bellary.

Sir,

With reference to Mr. Deputy Secretary

Secretary Porter's Circular of the 24th February 1834, I have the honor to report that no contingent charges within 20 Rupees have been incurred during the 3d Quarter of the Calender Year 1830, or from 1st July to 30th September 1850.—

Vide Board's circular letter dated 14th November 1844.—

Bellary,
Collector's Office,
31st October, 1850.

Signed C. Petty
Collector.

Order thereon.

(25-26)

Ordered to be recorded.—

Read the following

Statement.—

Statement.—

15016

Fort St. George

11th November 1830

No. 2502.

27

Statement shewing the amount of arrears due of Cuddapah.

Number of Certificate.	Name of the Pensioner.	Amount of Pension per annum.	Date of Government authority.	Nature of the Grant.	Period for which arrears are due.	Total amount of arrears.	Explanation of the cause of suspension of Payment.	Remarks of the Board of Revenue.	Orders of Government.
		Rupees A P				Rupees A P			
No. 73 of Mr. Lycon's Register	Pavillah Mungee	21 " "	1st March 1810.	Granted for her husband to augment, having on 1st June 1830 suffered decease by Pension Wife 15 Rupees from the		20 4 "	The Pensioner affirms that she proceeded to Markapoor during the annual settlement of the last July of Doopand Talook to present herself before the Sub Collector with a view to her being examined &c but that as he had left the place the same day on which she arrived she returned to her village, and has since been prevented from appearing before the Sub Collector she being a Gosha Woman, and as the place she resides is at a great distance from Cumbum where the Sub Collector is stationed, she prays that her Pension in arrear may be paid to her. Her statement on enquiry proved to be correct and her identity having been satisfactorily ascertained, it is recommended that the sum of Rs. 20 4 " being the amount of arrears of Pension due to her be discharged and that her Pension from the Current Month be continued.		

Cuddapah. Collector's Office, 27th September, 1830.

Signed M. Murray
Sub Collector in Charge.

Ordered

15017 Fort St. George 11th November 1850.

Ordered that the following Memorandum be sent in Consequence

(27-28)

No. 2298.

Official Memorandum.—

To the Collector of Cuddapah. } The Secretary to the Board of Revenue has the honor to request that the Collector of Cuddapah will furnish a Copy of the sanction of Government dated the 1st March 1815 in support of the payment of the arrears claimed by Ramalinga Mungee as per Statement dated the 27th September 1850, as no such order is forthcoming on the records of this Office.—

2 He is requested at the same time to specify the date of Mr. Lavie's Register adverted to in the 1st Column of the Statement abovementioned and to state whether it was sent thro' this Office for sanction.—

In Cons. 11th November 1850. 2502.

Revenue Board Office, Fort St. George, 11th November, 1850. } Signed W. H. Bayley Secretary.

Read the following letter.—

15018 Fort St. George 11th November 1850.

No. 187.

To. W. H. Bayley Esqre. Secretary to the Board of Revenue, Fort St. George.

(29)

B. No. 2885 From the Collector of Chingleput. }

Sir,

Adverting to the Extract from the Proceedings of the Board of Revenue under date the 31st Ultimo, I have the honor to submit a fresh advertisement for the sale of Madooravoil & Mootah the date of sale to be fixed for the 17th Proximo.—

Chingleput District— Collectors Cutcherry, Pullecarney, 9th November, 1850. } Signed A. Freese Collector.

She

15019 Fort St. George 11th November 1830.

Bd. No. 2304

Proceedings thereon.

29-30

The Board observe that their Proceedings dated 31st October 1830 quoted in the foregoing letter were in reply to the Collectors Communication of the 22d idem, on regarding the sale of certain pyadary lands instructions respecting the sale of the Madooravoil Estate were furnished to Mr. Freese in the Boards Proceedings of 7th November 1830. They therefore resolve to return the advertisement now received from him with a request that he will submit the one called for on the 31st October 1830.

D.G.

15020 Fort St. George 11th November 1830.

No. 185

From W. A. Bayley Esqre.
Secretary to the
Board of Revenue,
Fort St. George.

31

Bd. No. 2886.

From the Collector of Chingleput ... per Margin.

Sir,

Adverting to your letter as above I have the honor to forward a detailed List shewing the Estates of Incapacitated Proprietors, which have been left to the Management of the relatives of the respective Proprietors, or of parties connected with the Court of Wards.—

Chingleput District,
Collector's Cutcherry ...
Pullecarney, ...
6th November 1830. ...

I have &c.
(Signed) A. Freese
Collector.

List.

Affords the information called for regarding the Estates of Incapacitated Proprietors in his District.

Read 16th November 1830.

1502 / Stor D.K. George

List of Thirteen Villages belonging to Manr

Taluk.	Village	annual Kist.
1	2	3
Coryeverum —	Seevarum	Pr. 899 8.
Chinglepet —	Ludoor	151 -
Manemungalum	Cromgandoor Cottah	143 8 4
	Moorechumbadoo	130 10 9
Nayer —	Seroovankum	73 2 1
	Vunnepunkum	740 - -
	Nanlon &c.	179 - -
		2272 52
Sydapet —	Coimbadoo	521 18 4
— D. —	Codumbankum	" " "

Chinglepet District Collectors Cutcherry.

15022 Fort St. George 11th November 1850.

Order thereon.

(31-32)

Ordered to lie over

Read the following letter

No. 129

From H. A. Bayley Esqre

Secretary to the

Board of Revenue

To

The Secretary to the

Board of Revenue

Fort St. George.

(33)

B.R. No. 2734.

Sir,

From the Collectors of North Arcot. 8th April 1850.

In their Proceedings of the

Forwards two Lists of periodical Statements sent to the Board in the Revenue and Public Work Departments with suggestions for their abridgement &c. in reference to the Board's Proceedings, April 8th 1850.

Summabundy report for July 1758 Para 29 the Board of Revenue declare their willingness to consider any suggestion having for its object the simplification of the periodical accounts, and my attention has been also attracted to the same point by a question from the Post Office Commissioner. In replying to the Commissioner, I went carefully over all the periodical accounts now sent from this Office not only to the Board but to other Departments at the Presidency, and prepared lists of them with remarks showing what might in my opinion be dispensed with, abridged or sent less frequently; I have the honor now to enclose for the consideration of the Board the two lists which refer to this Office in the Revenue and in the Public Work Department, and trust the Board will redeem their pledge and give my suggestions full and candid consideration.

I

15023 Fort St. George 11th November 1850

2 The intent of all periodical figured Statements is to aid the controlling Departments in supervising and checking the operations of the subordinate Officers; but it is a fallacy to suppose that such power of control necessarily increases in proportion to the amount of figures put on paper. This is an error however into which such Official persons as have grown up among figures, and are principally conversant with them are peculiarly liable to fall, both from the effect of habit, and from a natural tendency to magnify the utility of their own labours. If therefore the Board are guided in this matter chiefly by the opinion of their Cutcherry, I expect little or no beneficial change; but if they really give their attention to the subject and form their own opinion, I feel confident that they will adopt the greater part at least of my recommendations.

3 I will notice briefly some of the changes which I advocate in the present list of accounts, and I will begin with the Summabundy Statements. The first of these is the huge document called Statement A extending

in

in this District to 1787 Columns, and occupying 30 Sheets of Foolscap Paper. I am sure I may safely call any Member of the Board past or present to witness the truth of the assertion made in my "remarks" that on an average not one thousandth part of this Statement is ever used by them; and I assert with equal confidence that no Collector ever referred to his Office Copy of it for any information. It is in fact a huge Statistical record, not calculated to be of much use in connection with the annual review of the Revenue management, and probably the Board might safely substitute for it an abstract, somewhat more detailed than that now given in the body of the Report. My proposal does not however go so far as this, I only recommend a briefer form for the Statement. The old form from its very immensity is greatly inaccessible and the difficulty of getting at any information deters most men from the attempt, the new form will present much less of this difficulty.—

The

4. The Comparative Statements B and C contain much repetition almost the whole of the details given in B being contained in C also; B was in fact the original form, but when C was called for by the Board about twenty years ago, it was not signified that B was to be discontinued and both are therefore sent. I submit a form for a single Statement to contain all the information now given in both B and C. As respects Shawy remissions, land granted on Cowle, and Bogajady, I propose to simplify these Statements by omitting the Talook details. The Talookwar Statements are very voluminous, and yet a very large part of the entries in them all are generally blank; it appears to me also that these Talook particulars are not wanted by the Board, especially as any material or peculiar variation in any Talook is or should be noticed in the report, and I believe these Talook Statements are in fact very little referred to.—

5 I also propose a further simplification of the Sugar Cultivation Statement.

Statement. The form recently furnished by the Board though small in extent, requires some details which appear needless and yet involve much labour. These I propose to dispense with. I suggest also that the Salook particulars are not required either for Sugar or Indigo Cultivation but it is not of much consequence in point of labour or bulk whether they are sent or not.—

6. The Finding Statements sent with the Summahoundy Report are now sicky one in Number; Translations of the English Statements are sent and a Number of other accounts besides. As respects the former, I propose to abridge them in the same way as I suggest for the English Statements; and I think a number of the latter may be wholly dispensed with. Among these I will here notice the Village Summahoundy accounts, the transmission of which appears to answer no good end. As a specimen of the system in use they cannot be needed annually since that does not vary from year to year, and

for

for any other purpose of check they are quite useless, for it is obviously in the power of the local Officers, if they please to select a Village, in the settlement of which no unfairness shall appear. I propose to discontinue also the Villagewar Comparative Statement, and the detailed Moturpha, as being neither of them practically useful.—

In the Statements accompanying the Extra Revenue Report I propose to effect a material diminution; partly by discontinuing the Salook particulars in some of the Statements and partly by dispensing with some comparative Statements, as unnecessary because the same particulars are given in the body of the report (in some cases with fuller detail) or might be so in a very few lines. I also propose to abolish the three Salt Statements and substitute one (of which a form is enclosed) giving the same information, with the omission of one detail which seems quite useless.—

Lastly the detailed Statements of the various particulars of increase and decrease under every head

of

Statement. The form recently furnished by the Board though small in extent, requires some details which appear needless and yet involve much labour, these I propose to dispense with. I suggest also that the Talook particulars are not required either for Sugar or Indigo Cultivation but it is not of much consequence in point of labour or bulk whether they are sent or not.—

5. The Hindoo Statements sent with the Summahbundy Report are now sixty one in Number; Translations of the English Statements are sent and a Number of other accounts besides. As respects the former, I propose to abridge them in the same way as I suggest for the English Statements; and I think a number of the latter may be wholly dispensed with. Among these I will here notice the Village Summahbundy accounts, the transmission of which appears to answer no good end. As a specimen of the system in use they cannot be needed annually since that does not vary from year to year, and for

for any other purpose of check they are quite useless for it is obviously in the power of the local officers, if they please to select a Village, in the settlement of which no infamess shall appear. I propose to discontinue also the Villagewar Comparative Statement, and the detailed Statistical, as being neither of them practically useful.—

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Lastly the detailed Statement of the various particulars of increase and decrease under every head

of

Fort St. George 11th November 1850.

of Mofussil Returns which was first called for by the Board only last year, appear superfluous and not calculated to answer any useful end.

8. In the other periodical Statements I have proposed new forms for some; as for instance the Monthly Demand Collection and Balance Statement and that of Extra Establishment allowance. The former of these is now most unwieldy and inconvenient in form and encumbered with repetitions and with many unnecessary Columns; I think also that a Monthly comparison between the current and the preceding July may be safely dispensed with. I have suggested that the annual Copy of the Mofussil Abkarry called for by the Board last year, and the annual return of Shaikdars, both of them bulky Statements, may be abolished as unnecessary; and that the annual return of Shrotriem Villages should be sent in every fifth year only.

I also propose that the annual Statement of Demand Collection and Balance should be discontinued as

Fort St. George 11th November 1850.

as being only a repetition of the Monthly one for the 11th July; and that the annual Statements of Extra charges should also be abolished as being only a repetitions of all the accounts particular which accompany the quarterly accounts current of Salt may be entirely dispensed with, for the most part the very same information which they contain is already given in the account current itself, and such as is not there given already might be so in a very few lines. The two Comparative Statements of receipts and of charges, with other accounts accompanying, which are sent to the Board a few months after the Immabundy report may also, it appears, be dispensed with. It does not appear that they are much required or much used by the Board; and even if they are they only repeat for the most part information already given in the Immabundy Statement of charges which is always available for reference; and the few particulars which are not already given in this letter may be shown there in a few lines. Some other

Statements

Fort St. George 11th November 1850.

of Matumpha Reuune which was first called for by the Board only last year, appear superfluous and not calculated to answer any useful end.

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Fort St. George 11th November 1850.

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Statements

Statements I propose to abridge or simplify as
to form.

9 The second Statement enclosed is a list of the periodical accounts &c. kept in the Public Works Department with suggestions for abridging or simplifying them. The chief alteration which I propose is to discontinue the transmission of the Ordinary Estimates to the Board, on the ground that the Board's review is necessarily too late to be of use in controlling the execution of work under them; and that the submission of the bills for the work done affords full opportunity both to the Board and to Government to examine and pass orders on those Estimates quite as effectually for all other purposes as that of the Estimates themselves.

10 A second material change is that of sending up the occasional Estimates for sanction annually or at least periodically, instead of occasionally as at present. It will be no difficult matter to find a new name for them, if their old one is thus rendered inapplicable. I also propose that the bulky return of public and hired buildings should be sent up at most only every

every tenth year, because the entries in it vary so little from one year to another; also that the annual return of the state of Travellers' Bungalows should be sent up only once in five years for a similar reason. I also submit minor suggestions respecting some other of the returns, with a new former for some which seem capable of beneficial abridgement—

11. With these observations I will leave the subject before the Board.

In connection with the efficient performance of business in the Collectors' Offices it is not an unimportant one. The periodical returns have been greatly increased of late years, while no additional strength has been given to the local Establishments, and in this District at least

Statements I propose to abridge or simplify as in form.—

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10 A second material change is that of sending up the occasional Estimates for sanction annually or at least periodically, instead of "Occasionally" as at present. It will be no difficult matter to find a new name for them, if their old one is thus rendered inapplicable. I also propose that the bulky return of public and hired buildings should be sent up at most only every

every tenth year, because the entries in it vary so little from one year to another; also that the annual return of the state of Travellers' Bungalows should be sent up only once in five years for a similar reason. I also submit minor suggestions respecting some other of the returns, with a new former for some which seem capable of beneficial abridgement—

11. With these observations I will leave the subject before the Board. In connection with the efficient performance of business in the Collectors' Offices it is not an unimportant one. The periodical returns have been greatly increased of late years, while no additional strength has been given to the local Establishments, and in this District at least

Fort St. George 11th November 1850.

least the English Department in particular is certainly overworked. Where this is the case work must necessarily be badly done or must be delayed. Indeed the Finding Account Department, and the Talook Establishments, are little less pressed and it is only with great difficulty that I can get all the accounts connected with the Annual Inundy completed in due time; and the same with the numerous and voluminous accounts, sent to the Accountant General and Civil Auditor. I am anxious therefore to relieve my Establishments from all needless and superfluous work in order that their really useful and necessary work may be efficiently done; and

D.G.

Fort St. George 11th November 1850.

and in this endeavour I hope I shall receive the cooperation of the Board.

North Arcot,
Collector's Cutcherry,
Chittoor, 19th October
1850.

/Signed/ J. D. Bourdillon
Collector.

List

15034

Fort St. George

11th November 1850.

No. 1. List of the periodical accounts sent to the Board of Revenue from the North Arcot Collectorate, shewing what Statements may be dispensed with, abridge or made less frequent, and shewing also the saving to be thus gained in the weight of the Mails.

Period for which the accounts are sent.	Description of accounts.	Papers used under the existing system, for one years and it's weight			Papers to be used under the proposed system for one year, and it's weight.			Remarks.
		Description of Paper.	Number of Sheets.	Weight in Rupees.	Description of Paper.	Number of Sheets.	Weight in Rupees.	
				Rs. A.			Rs. A.	
Monthly.	No. 1. Statement of Demand Collection and Balance with a ____	Elephant	26	139 12	Long post	19½	23 2½	No. 1. This unwieldy Statement is in a printed form on two Sheets of Imperial paper (such is believed to be the designation) each sheet being 36 inches by 22 and very thick. The printed form contains many unnecessary Columns which are never filled up, and it appears to me that the whole of the comparison between the Current and past Fusly is needless and may be dispensed with. In it's present from the Statement is so inconvenient as to make reference to it difficult. I forward a revised form (No. 1) designed to give all the useful information contained in the present form, and in a much more convenient shape. The detailed information as to permanently settled balances now given in a separate Memorandum is proposed to be noted at the back of the new form. The Memorandum required to accompany this Statement for the 11th July, though called for only this year does not seem calculated to afford much information.
	Memorandum of Certificates every month with a Memo: at the end of every Fusly ____	Foolscap	16	19 "	____ Do. ____	8	9 8	
	Do. in Hindoowee accompanying the above ____	Demy	58½	113 5½	____ Do. ____	19½	23 2½	

N. B. The form is proposed to be adopted in both the English and the Hindoowy.

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Fort St. George

11th November 1850.

No. 1. List of the periodical accounts sent to the Board of Revenue from the North Arcot Collectorate, shewing what Statements may be dispensed with, abridge or made less frequent, and shewing also the saving to be thus gained in the weight of the Mails.

Period for which the accounts are sent.	No.	Description of accounts.	Papers used under the existing system, for one year and its weight			Papers to be used under the proposed system for one year, and its weight.			Remarks.
			Description of Paper.	Number of Sheets.	Weight in Rupees.	Description of Paper.	Number of Sheets.	Weight in Rupees.	
					Rs. A.			Rs. A.	
Monthly	1.	Statement of Demand Collection and Balance with a Memorandum of Certificates every month with a Memo: at the end of every Fusly	Elephant	26	139 12	Long post	19½	23 2½	No. 1. This unwieldy Statement is in a printed form on two Sheets of Imperial paper (such is believed to be the designation) each sheet being 36 inches by 22 and very thick. The printed form contains many unnecessary Columns which are never filled up, and it appears to me that the whole of the comparison between the Current and past Fusly is needless and may be dispensed with. In its present from the Statement is so inconvenient as to make reference to it difficult. I forward a revised form (No. 1) designed to give all the useful information contained in the present form, and in a much more convenient shape. The detailed information as to permanently settled balances now given in a separate Memorandum is proposed to be noted at the back of the new form. The Memorandum required to accompany this Statement for the 11th July though called for only this year does not seem calculated to afford much information.
			Foolscap	16	19 "	Do.	8	9 8	
	Do.	in Hindoovee accompanying the above	Demy	58½	113 5½	Do.	19½	23 2½	

N. B. The form is proposed to be adopted in both the English and the Hindoovy.

15035

Fort St. George

11th November 1850.

Period for which the accounts are sent.		Description of accounts.	Papers used under the existing system for one year and its weight. Description of Paper.	Number of Sheets.	Weight in Rupees.		Papers to be used under the proposed system for one years, and its weight. Description of Paper.	Number of Sheets.	Weight in Rupees.		Remarks.
					Rs.	As.			Rs.	As.	
Monthly	2	Statement of Prices of Grain and Salt	Fools cap	about 9	10	11	Fools cap	9	10	11	
		Do. in Hindoovee accompanying the above	Takeed paper	13	14	3/2	Takeed paper	13	14	3/2	
	3	Statement of Bullion and specie imported	Fools cap	12	14	4	Quarto Post	6	3	4	Nos. 3 and 4. These may be much abridged by omitting the numerous headings in which there are no entries.
	4	Do. of Do. Exported									
	5	Register of Petitions referred by the Board and disposed of by the Collector	Do.	60	71	4	Rings arm	60	48	12	
	6	Return of Persons charged under Regulation IX of 1822	Do.	28	33	4	Ditto	28	22	12	Nos. 6 and 7. These two Statements may advantageously be made into one in the form herewith sent No. 2.
	7	Do. of Do. convicted and in confinement	Do.	15	17	13					
	8	Do. of Village Officers suspended or dismissed under Regulation VII of 1831	Do.	28	33	4	Ditto	10	8	2	There appears no necessity for this Statement to be sent oftener than that of public servants suspended and dismissed Viz. once a quarter; and it is recommended that it should be sent quarterly accordingly.

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Fort St. George

11th November 1850.

Period for which the accounts are sent.		Description of accounts.	Papers used under the existing system for one year and its weight. Description of Paper.	Number of Sheets.	Weight in Rupees.		Papers to be used under the proposed system for one years, and its weight. Description of Paper.	Number of Sheets.	Weight in Rupees.		Remarks.
					Rs	As			Rs	As	
Monthly	2	Statement of Prices of Grain and Salt	Foolscap	about 9	10	11	Foolscap	9	10	11	
		Do in Hindoostee accompanying the above	Takeed-a-papers	13	14	3/2	Takeed paper	13	14	3/2	
	3	Statement of Bullion and specie imported	Foolscap	12	14	4	Quarto Post	6	3	4	Nos 3 and 4. These may be much abridged by omitting the numerous headings in which there are no entries.
	4	Do of Do Exported									
	5	Register of Petitions referred by the Board and disposed of by the Collector	Do	60	71	4	Rings arm	60	48	12	
	6	Return of Persons charged under Regulation IX of 1822	Do	28	33	4	Ditto	28	22	12	Nos 6 and 7. These two Statements may advantageously be made into one in the form herewith sent No 2.
	7	Do of Do convicted and in confinement	Do	15	17	13					
	8	Do of Village Officers suspended or dismissed under Regulation VI of 1831	Do	28	33	4	Ditto	10	8	2	There appears no necessity for this Statement to be sent oftener than that of public servants suspended and dismissed Viz. once a quarter; and it is recommended that it should be sent quarterly accordingly.

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Fort St. George

11th November 1850.

Period for which the accounts are sent		Description of accounts.	Papers used under the existing system for one year and its Weight. Description of Paper.	Number of Sheets.	Weight in Rupees. Rs	As	Papers to be used under the proposed system for one year and its Weight. Description of Paper.	Number of Sheets.	Weight in Rupees. Rs	As	Remarks.
Calender Quarterly	9	Return of Fines imposed on Public servants	Foolscap	18	21	6	Rings arm	18	14	10	No. 9 and 10. There is very rarely any occasion for the second of these two Statements, when such occasion occurs, the Statement may be written on the last page of the first Statement.
	10	Do. of alterations of Do. Do.	Ditto	6	7	2.	Ditto	8	6	8	
	11	Do. of Public servants suspended or dismissed	Ditto	8	9	8					
	12	Do. of Revenue Defaulters in confinement	Ditto	4	4	12.	Ditto	4	3	4	Nos. 12 and 13. The second of these two State=ments may also be written on the last page of the first of them, when there is any entry to be made.
	13	Do. of Casualties of Do. Do.	Ditto	4	4	12.					
	14	List of letters addressed to the Board of Revenue remaining unanswered	Ditto	4	4	12.	Ditto	4	3	4	
	15	Do. of Do. received from Do. Do. and Do.	Ditto	4	4	12.	Do.	4	3	4	
	16	Statement of the Collections of Customs at the Pulicat Port on Imports and Exports on British and Foreign Bottoms	Ditto	4	4	12	Do.	4	3	4	
	17	Report of lapses of Mamuns	Ditto	12	14	4	Long Post	8	9	8	No. 18. I think this Statement may properly be sent half yearly instead of quarterly, this would fully answer the intended purpose, and would save trouble both in the Collector's Office and the Board of Revenue.
	18	Statement of Contingent Charges under 20 Rupees	Ditto	4	4	12.	Kings arm	2	1	10	

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Fort St. George

11th November 1850.

Period for which the accounts are sent.		Description of accounts.	Papers used under the existing system for one year and its Weight. Description of Paper.	Number of Sheets.	Weight in Rupees. Rs.	As.	Papers to be used under the proposed system for one year and its Weight. Description of Paper.	Number of Sheets.	Weight in Rupees. Rs.	As.	Remarks.
Calender Quarterly	9	Return of Fines imposed on Public servants	Foolscap	18	21	6	Kings arm	18	14	10	Nos. 9 and 10. There is very rarely any occasion for the second of these two Statements, when such occasion occurs, the Statement may be written on the last page of the first Statement.
	10	Do. of alterations of Do. Do.	Ditto	6	7	2.					
	11	Do. of Public servants suspended or dismissed	Ditto	8	9	8	Ditto	8	6	8	
	12	Do. of Revenue Defaulters in confinement	Ditto	4	4	12	Ditto	4	3	4	Nos. 12 and 13. The second of these two State=ments may also be written on the last page of the first of them, when there is any entry to be made.
	13	Do. of Casualties of Do. Do.	Ditto	4	4	12.					
	14	List of letters addressed to the Board of Revenue remaining unanswered	Ditto	4	4	12	Ditto	4	3	4	
	15	Do. of Do. received from Do. Do. and Do.	Ditto	4	4	12.	Do.	4	3	4	
	16	Statement of the Collections of Customs at the Pulicat Port on Imports and Exports on British and Foreign Bottoms	Ditto	4	4	12	Do.	4	3	4	
	17	Report of lapses of Mamiums	Ditto	12	14	4	Long Post	8	9	8	No. 18. I think this Statement may properly be sent half yearly instead of quarterly. this would fully answer the intended purpose, and would save trouble both in the Collectors' Office and the Board of Revenue.
	18.	Statement of Contingent Charges under 20 Rupees	Ditto	4	4	12	Kings arm	2	1	10	

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Fort St. George

11th November 1850.

Period for which the accounts are sent.	Description of accounts.	Papers used under the existing system for one year and its Weight.			Papers to be used under the proposed system for one year and its Weight.			Remarks.
		Description of Paper.	Number of Sheets.	Weight in Rupees.	Description of Paper.	Number of Sheets.	Weight in Rupees.	
				Rs. As.			Rs. As.	
Calender Quarterly (Cont.)	19 Account Current of Salt	Demy	1	1 15	Kings arm	1	11 13	
	Particulars accompanying the above.							
	20 1. Statement shewing in detail the Balance of Salt remaining at each place of manufacture	Ditto	1	1 15				Nos 20 to 25. All these accounts particulars which accompany the account Current of Salt may be dispensed with. The particulars of Sadarwared Charges are shewn in the Tisly accounts, and those of the Silbendy may be if required. The rest of these accounts are either blank, or they repeat information already given in the account Current, or their information may be supplied in a few lines in that account. The Hindivy accounts may be dealt with in the same way as is suggested for the English and thus twelve Statements out of the fourteen now sent will be dispensed with.
	21 2. Account particulars of the quantity of Salt sold	Ditto	1	1 15	Ditto	1	11 13	
	22 3. Account Current of advances for the manufacture of Salt	Ditto	1	1 15				
	23 4. Moyenzabitah of the Salt Department	Ditto	1	1 15				
	24 5. Account particulars of Cash paid to the manufacturers of Salt	Ditto	1	1 15				
	25 6. Account particulars of Sadarwared	Ditto	1	1 15				
	Hindoovee accounts accompanying the above	Ditto	7	13 9	Ditto	1	11 13	
	26 Statement of Salt heaps	Fools cap	1	1 3	Ditto	1	11 13	This Statement also seems unnecessary as all the information it contains is given in other returns.
	27 Comparative Statement shewing the quantity of Salt sold for home and inland consumption	Ditto	1	1 3				

15038.

Fort St. George

11th November 1850.

Period for which the accounts are sent.		Description of Accounts.	Papers used under the existing System for one year and its weight.			Papers to be used under the proposed system for one year and its weight.			Remarks.
			Description of Paper.	Number of Sheets.	Weight in Rupees.	Description of Paper.	Number of Sheets.	Weight in Rupees.	
					Rs. As.			Rs. As.	
Calender Half yearly.	28	Abstract Statement of Persons charged and convicted &c. under Regulation IX of 1822	Fools cap	1	1 3	Kings arm	1	11 13	
Calender annual accounts	29	Indent for Stationery Articles in Duplicate	Medium	2	5 4	Long Post	2	2 6	
Official annual	30.	Return of Tahsildars as they stood on 30th April	Demy	6	11 10				
	31	Detailed list of Revenue and Magisterial &c. Establishments as they stood on 30th April	Ditto	7	13 9				

It does not appear likely that this can be of much use to the Board of Revenue, it occupies about half a quire of Demy paper, and like the return of public buildings and all such Statements gives occasion to a great deal of correspondence between the Collectors and the Talooks to ascertain the necessary particulars and get the Statements sent up - I think it might be dispensed with -

The Board called for this by Circular only on the 23d April 1849. it does not appear that it can be of much use to them, or that it is likely to be referred to except very rarely - I think it may be dispensed with; If required, however, it may be sent every fifth year, and the changes in the interval in the Sanctioned Establishments (which are now rare) may be noted in the Board's Office -

15038.

Fort St. George

11th November 1850.

Period for which the accounts are sent.		Description of accounts.	Papers used under the existing System for one year and its weight.			Papers to be used under the proposed system for one year and its weight.			Remarks.
			Description of Paper.	Number of Sheets.	Weight in Pucces.	Description of Paper.	Number of Sheets.	Weight in Pucces.	
					Rs. As.			Rs. As.	
Calender Half yearly.	28	Abstract Statement of Persons charged and convicted &c. under Regulation IX of 1822	Fools cap	1	1 3	Kings arm	1	11 13	
Calender annual accounts	29	Indent for Stationery Articles in Duplicate	Medium	2	5 4	Long Post	2	2 6.	
Official annual	30.	Return of Tahsildars as they stood on 30th April	Demy	6	11 10				
	31	Detailed list of Revenue and Magisterial &c. Establishments as they stood on 30th April	Ditto	7	13 9				

It does not appear likely that this can be of much use to the Board of Revenue, it occupies about half a quire of Demy paper, and like the return of public buildings and all such Statements gives occasion to a great deal of correspondence between the Collector and the Talooks to ascertain the necessary particulars and get the Statements sent up - I think it might be dispensed with.

The Board called for this by Circular only on the 23d April 1849. it does not appear that it can be of much use to them, or that it is likely to be referred to except very rarely - I think it may be dispensed with; If required, however, it may be sent every fifth year, and the changes in the interval in the Sanctioned Establishments (which are now rare) may be noted in the Board's Office.

15039

Fort St. George

11th November 1850.

Period for which the accounts are sent.		Description of accounts.	Papers used under the existing System for one year and its weight. Description of Paper.	Number of Sheets.	Weight in Rupees.	As.	Papers to be used under the proposed System for one year and its weight. Description of Paper.	Number of Sheets.	Weight in Rupees.	As.	Remarks.
					Rs.				Rs.		
Yearly annual	32	Extra Revenue Report	Foolscap	5	5	15	Kings arm	6	4	14	
		Accounts accompanying the above									
	33	1. Statement in triplicate shewing gross Collections, Charges and net Revenue of all Branches of Revenue excepted	Royal	3	8	10	Long Post	3	3	9.	
	34	2. Statement A of Demand Collection and Balance under each head of Extra Revenue	Demy	1	1	15					

No. 33. This Statement is on a printed form, and this form contains many items not required in a number of districts, much space would be saved and the Statement would be more handy for reference if the printed form were discontinued, and the blanks items in each district omitted. It does not appear either that the certificate appended to this Statement is more necessary in this than in many others. This Statement is sent in triplicate; one Copy remains in the Board's Office, and one is probably sent to the Court of Directors. I should suppose the third might be dispensed with, and it does not appear why that sent to the Court should not be prepared in the Board's Office like other papers entered on their proceedings.

No. 34. This comparative Statement may be wholly dispensed with. The comparative Collections are given in a short table in the body of the report, and the balances are there explained in detail; if the comparison of the demand of the two years is still required it may be given in the report in a similar table to the other, and in that way it will be much more handy for reference.

15040

Fort St. George

11th November 1850.

Period for which the accounts are sent.		Description of accounts.	Papers used under the existing system for one year and its Weight. Description of Paper.	Number of Sheets.	Weight in Rupees.	Papers to be used under the proposed system for one year and its weight. Description of Paper.	Number of Sheets.	Weight in Rupees.	Remarks.
					Rupees As				
Firstly Annual /Contd/	35	3. Statement B of Demand Collection and Balance of arrears of Coctra Revenue due on account of former fustlies	Demy	1	1 15				No 35. Statement B is also superfluous, all the particulars of the old balances are more fully explained in the report. This Statement is in great part as blank, as there are balances in only a few branches of Revenue, if a figured Statement be required it may be given in a small compass in the report itself.
	36	4. Talookwar Statement of Demand Collection and Balance of Coctra Revenue	Ditto	2	3 14	Rungsam	1	" 13½	No 36 and 37. No 36 shews the Demand and Balance in each branch of Coctra Revenue in each Talook, and No 37 compares the Collections in each Talook in the year under report and the previous one; thus a large part of the first is repeated in the second. The comparison for the whole district is given in the report and every material talook variation is there noted, it does not appear that the Talookwar comparison is required by the Board, nor does it seem to be even much referred to. I think therefore that the second Statement may be dispensed with. In the first Statement (No 36.) the Collections after the close of the Firstly are also shewn talookwar, this seems needless, as their total is given in the report. Again in the items of Salt, Stamps Sea Custom, and often Abkarry the Demand,
		In Hindooee in Takeed Paper		4	4 6	Ditto	1	" 13½	
	37	5. Comparative Statement of all Coctra Sources of Revenue	Ditto	2½	4 13½				
		In Hindooee in Takeed Paper		4	4 6				

Collection

15041. Fort St. George

11th November 1850.

Period for which the accounts are sent.	Description of accounts.	Papers used under the existing system for one year and its Weight.			Papers to be used under the proposed system for one year and its weight.			Remarks.
		Description of Paper.	Number of Sheets.	Weight in Rupees.	Description of Paper.	Number of Sheets.	Weight in Rupees.	
				Rupees As.			Rupees As.	
Yearly annual (Contd.)	38 6. Annual Statement shewing the quantity of Salt manufactured and sold	Demy	1	1 15				Collection and Balance are the same, yet five Columns are entered in the State= =ment for each when one would show all the information required. Again as to any Talookwar Statement at all, Salt and Sea Customs occur in this District in only 1 Talook, and in only two or three in any District, the abkary Talookwar is fallacious, as the Rent of the whole District is in one sum and it does not appear as already said that the Talook particulars of the other three items are or can be of much use to the Board. Both 36 and 37. might therefore I think be discontinued. Should the Board however think it necessary to have the Talook details, form No. 3 is proposed as convenient, to be adopted both for the English and for the Hindiy Copy.
	39 7. Statement shewing the quantity of Salt sold and exported with the number of Rowanahs issued	Ditto	1	1 15				
	40 8. Statement shewing the Balance of Salt sold at the beginning and close of the year	Ditto	2/2	4 13/2				
					Rings area	1	13	Nos. 38 to 40. Statements, 38, 39, and 40 show various particulars connected with the Salt Monopoly. The accompanying form (No. 4) gives the whole of the information contained in 38 and 40 at one view in a convenient form, and on the last page, all the information of No. 39 except the names of the Talooks for which Rowanahs are taken, and that detail seems quite unnecessary to the Board of Revenue the names of the Districts being given. It is recommended that this form of Statement should be substituted for the present three.

D.S.

15041. Fort St. George

Period for which the accounts are sent.	Description of accounts.	Papers used under the existing system for one year and its Weight.			Papers to be used under the proposed system for one year and its weight.			Remarks.
		Description of Paper.	Number of Sheets.	Weight in Rupees.	Description of Paper.	Number of Sheets.	Weight in Rupees.	
				Rupees As.			Rupees As.	
Fusly annual (Contd.)	38 6. Annual Statement shewing the quantity of Salt manufactured and sold	Demy	1	1 15				Collection and Balance are the same, yet five Columns are entered in the State-ment for each when one would show all the information required. Again as to any Talookwar Statement at all, Salt and Sea Customs occur in this District in only 1 Talook, and in only two or three in any District, the Abkarry Talookwar is fallacious, as the Rent of the whole District is in one sum and it does not appear as already said that the Talook particulars of the other three items are or can be of much use to the Board. Both 36 and 37. might therefore I think be discontinued. Should the Board however think it necessary to have the Talook details, form No. 3 is proposed as convenient, to be adopted both for the English and for the Hindiy Copy.
	39 7. Statement shewing the quantity of Salt sold and exported with the number of Rowanahs issued	Ditto	1	1 15				
	40 8. Statement shewing the Balance of Salt sold at the beginning and close of the year	Ditto	2/2	4 12				
					Ryotwarum	1	0 13	Nos. 38 to 40. Statements, 38, 39, and 40 show various particulars connected with the Salt Monopoly. The accompanying form (No. 4) gives the whole of the information contained in 38 and 40 at one view in a convenient form, and on the last page, all the information of No. 39 except the names of the Talooks for which Rowanahs are taken, and that detail seems quite unnecessary to the Board of Revenue the names of the Districts being given. It is recommended that this form of Statement should be substituted for the present three.

P.S.

11th November 1850.

15042

Fort St. George

11th November 1850.

Period for which the accounts are sent.		Description of Accounts.	Papers used under the existing system, for one year and it's weight. Description of Paper.	Number of Sheets.	Weight in Rupees.	Rs. As.	Papers to be used under the proposed system for one year, and it's weight. Description of Paper.	Number of Sheets.	Weight in Rupees.	Remarks.
Yearly Annual (Contd)	41	9. Comparative Statement shewing the number of Malegays for the manufacture and sale of Sugar in the year under report and the preceding one	Demy	1	1	15				No. 41. This Statement as now sent shows the details of all the Talooks of the District.— I do not suppose that the Talook particulars are required by the Board, and I think all the information and comparison might be given in one line in the Report, and this Statement dispensed with.—
	42	10. Statement of Moturpha Revenue	Do.	1/2	2	13/2				No. 42. This Statement shows all the particulars of increase and decrease in every item of the Moturpha Revenue, it was ordered by the Board only in March 1849. It does not appear that the information it contains can be of any real use to the Board, and I think it may well be dispensed with entirely.—
	43	Summahbundy Report	Foolscap	12	11	4	Kings arm	11	11	6
		Accounts accompanying the above. Hindoovee Report	Do.	12	11	4	Ditto	11	11	6
	44	1. A Summahbundy Statement	Medium	30	78	12	Long Post	7	8	5

No. 44. This voluminous Statement occupies thirty Sheets of Medium paper, and extends to 1262 Columns; it gives with the utmost detail the whole of the particulars of the ayacut Cultivation, and remissions of every kind both for the year under report and the preceding year.

15043

Fort St. George

11th November 1850.

Period for which the accounts are sent.	Description of accounts.	Papers used under the existing system for one year and its weight.			Papers to be used under the proposed system for one year, and its weight.			Remarks.
		Description of Paper.	Number of Sheets.	Weight in Rupees.	Description of Paper.	Number of Sheets.	Weight in Rupees.	
				Rs. As.			Rs. As.	

year, with comparison between them - It is very rarely referred to by any Member of the Board and it may safely be said that not one thousandth part of the information it is intended to give, ever actually comes into use - The preparation of it in the English department only is enough to occupy one writer little less than two months; and the time it takes altogether including that of the Curnums, the Talook Goomastahs and the Hoozoor Goomastahs, is enormous - I think the comparison with the preceding Fusly may be wholly omitted; and as the Board will always have at hand the corresponding Statement for the previous year, they will at any time be able to refer to that upon occasion with very little inconvenience - This alteration and some minor omissions, will at once reduce the number of Columns from 1262 to 278, or to less than one fourth. I enclose a form (No. 5.) for this Statement. I think it might still be shortened much more as an annual Statement, and the full details might be given if required once every five or ten years - In point of fact all the information in this bulky and most minute Statement is merely matter of statistical record, and is of very little use towards enabling the Board to exercise any real scrutiny into the state of the Revenue or its administration - as an evidence of this I may appeal to the Character of the remarks made by the Board from time to time on this Statement: those remarks generally go no further than to point out some error of inadvertence in the entries as shown by the comparison of the two years, as if to show that the Statement has been at least looked at by the Board's accountants.—

These

15044

Fort St. George

11th November 1850.

Period for which the accounts are sent		Description of accounts.	Papers used under the existing system, for one year, and its weight.			Paper to be used under the proposed system for one year, and its weight.			Remarks.
			Description of Paper.	Number of Sheets.	Weight in Rupees.	Description of Paper.	Number of Sheets.	Weight in Rupees.	
					Rs. As.			Rs. As.	
Fusly annual (Contd.)		B.							
	45	2. Comparative Statement constrasted with fusly	Medium	3	7 14	Long Post	4	4 12	Nos. 45. and 46. These two Comparative State=ments contain very nearly the same items, and there is thus great repetition. Statement B. contains 60 Columns and C contains 91, total 157. I en=close a form (No. 6.) containing 81 Columns, containing all the same information esceept the number of Villages (which is shewn in Statement A, and eschibiting a comparison of all the branches of Revenue, more conveniently than the old forms, and I beg to recommend its substitution for those forms.
	46	C. 3. General Abstract Comparative Statement of the whole Revenue from the land and Exctra sources	Ditto	4	10 8				
	47	4. Account particulars shewing the amount of remission granted to the Ryots on account of Crops perished	Ditto	10	26 4	Long Post	1	1 3	Nos. 47 and 48. No. 48 is a Statement shewing the various proportions to the Ryot's Berij of shavy re=missions, and No. 47. is a Talookwar Statement to the same effect, the former of these takes about two Sheets of Medium paper, the latter from ten to twelve sheets. so much detail appears quite unnecessary; in Statement A the Board have the Talookwar accounts of shavy re=missions, and it does not appear that it can be of any use to them to know the variations of the centages in the different Talooks. The abstract Statement too
	48	5. Abstract of Do.	Ditto	2	5 4				

15045.

Fort St. George

11th November 1850.

Period for which the Accounts are sent.	Description of accounts.	Papers used under the existing system for one year, and its weight			Papers to be used under the proposed system for one year and its weight.			Remarks.
		Description of Papers.	Number of Sheets.	Weight in Rupees.	Description of Papers.	Number of Sheets.	Weight in Rupees.	
				Rs. As.			Rs. As.	
Yearly Annual (Contd.)	49 6. Statement of the land granted on Cowle	Medium	6	15 12				too is given in more detail than seems calculated to be useful; I enclose a form (No. 7.) which I propose to be substituted for it, and which in this district at least gives such detail as appears necessary to show the Board the real particulars of the Settlement in this item. When the per centage of remission varies, that information can be given in this form by the insertion of a few additional Columns after Column 11. This Statement being brief is proposed to be sent Talookwar.
	50 7. Abstract Statement of Do.	Ditto	2	5 4	Long Post	2	2 6	Nos. 49. and 50. Of these two Statements also the former is a Talookwar and the latter an abstract Statement. The former extends to 179 Columns and fills six sheets of Medium paper; the latter contains 32 Columns and takes 2 sheets of the same paper. It appears to me that the Talook details cannot be required by the Board, and I propose to discontinue Statements 49. I propose no change in No. 50.
	51 8. Statement shewing the excess of Teerwah and Bagajasty on certain land cultivated with Poonjah and Nunjah and Totacal	Ditto	5	13 2				No. 51 and 52. Of these two also, the former is a Talookwar, the latter a general Statement, the former extends to 166 Columns, and occupies five sheets of Medium paper. I cannot but think that in this instance also the Talookwar details may be wholly dispensed with, without withholding from the
	52 9. Abstract of Do.	Ditto	2	5 4				

15046 | Fort St. George

11th November 1850.

Period for which the accounts are sent-		Description of accounts.	Papers used under the existing system for one year and its weight.			Papers to be used under the proposed system for one years and its weight-			Remarks.
			Description of Paper.	Number of Sheets.	Weight in Rupees.	Description of Paper.	Number of Sheets.	Weight in Rupees.	
					Rs. As.			Rs. As.	
									the Board any useful information; the same full particulars of the different items of the remission are given in the general Statement.
Fusly annual (Contd.)	53	10. Statement of Boganusty or remission for non Cultivation of a 2d Crop	Medium	1½	11 13	Long Post	1	1 3.	No. 53. This Statement is Talookwar only, without any general abstract, it extends to 97 Cols and occupies 4½ Sheets of Medium. I propose for the reasons already stated to discontinue this Statement and to substitute an abstract giving the same particulars for the whole District, I enclose a form (No. 8.)
	54	11. Statement of the Beriz of rented Villages	Ditto	2	5 4	Ditto	1	1 3	
	55	12. Statement of Charges	Ditto	1½	3 15	Ditto	2	2 6.	No. 55. Besides this Statement of charges sent with the Summahlundy report separate Statements of receipts and of Charges with particular Statements accompanying are now sent to the Board few months later. A form is enclosed (No. 9.) showing all the particulars in one view, with per Centage and comparison, and it is proposed to send that with the Summahlundy report and to discontinue the others. See also the remarks to items No. 64 & Ca.

15047. Fort St. George 11th November 1850.

Period for which the accounts are sent:		Description of accounts.	Papers used under the existing system for one year and its weight. Description of Paper.	Number of Sheets.	Weight in Rupees. Rs. As.	Papers to be used under the proposed system for one year and its weight. Description of Paper.	Number of Sheets.	Weight in Rupees. Rs. As.	Remarks.
Fasly annual Accts.	56 13.	Statement of the prices of Grain in each Talook	Medium	1	2 10	Long Post	1	1 3	
	57 14.	Statement showing the extent of Sugar Cultivation and its assessment, and the Market price of Sugar	Ditto	1	2 10	Ditto	1	1 3	No. 57. The new form for this Statement received from the Board with their Circular letter of the 13th June 1850, is much more concise than the old one, but even that contains some details which involve much labour. It appears quite unnecessary that the Cultivation of Enam lands in Circar Villages should be shown distinct from that in the Government lands, or that the Cultivation in Shrotrium, Mokhasa or Surva Maniem Villages should be separately shown, yet the separation of all these items requires much time and trouble. The utility even of the Talook details is not apparent, but if they are required, I think it will be quite sufficient to give the Cultivation in each Government Talook and in each Zemindary and separate Pollicm.
	58 15.	Abstract Statement of the Cultivation Dittum	Ditto	1	2 10	Long Post	1	1 3	
	59 16.	Comparative Statement of Indigo Cultivation	Ditto	1	2 10	Ditto	1	1 3	No. 59. This Statement is Talookwar; this seems unnecessary and every useful purpose would probably be answered by a short Statement of the extent and Teerwah of the several descriptions of land thus Cultivated given in the body of the report.

15048.

Fort St. George

11th November 1850.

Period for which the accounts are sent.		Description of accounts.	Papers used under the existing system for one year and its weight. Description of Paper.	Number of Sheets.	Weight in Rupees. Rs. As.	Papers to be used under the proposed system for one year and its weight. Description of Paper.	Number of Sheets.	Weight in Rupees. Rs. As.	Remarks.
Yearly annual (Contd.)	60	17. Talookwar Statement showing the rent roll of the District	Medium	1/2	3 15				No. 60. This return was first called for by Government last year, they have now modified their first order, however, and only require that it should be sent in once every five years.—
	61	18. Particular Statement of Sevoy Jamah, with the Demand Collection and Balance Current and arrear	Ditto	1/2	3 15				
	62	19. Copy of the Sub Collector's report on the Jummah= =bundy Settlement of his Division	Foolscap	5	5 15				
	63	20. List of Packet	Medium	1	2 10				No. 63. This list of packet is not neces= =sary and may be discontinued as a similar list is given at the commencement of the Report itself.—
Sixty one Jummahbundy Statement sent Hindovee			Pullipat Paper	70	134 8/2				
						Long Post	2	2 6	
						Kings arm	5	4 1	
						Long Post	26	30 14	

15049. Fort St. George

11th November 1850

Period for which the accounts are sent.	Description of Accounts.	Papers used under the existing system for one year and its weight. Description of Paper.	Number of Sheets	Weight in Rupees. Rs. As.	Papers to be used under the proposed system for one year and its weight. Description of Paper	No. of Sheets	Weight in Rupees	Remarks
							Rupees as	
Yearly annual (Contd.)	64 Comparative Statement of Collections	Demy	2	3 14				No. 64 to 68. It does not clearly appear of what use the information in these Statements can be to the Board. The form (No. 9) proposed in remark to item No. 55. furnishes however, and in a convenient shape all the information in Statements 64 and 67 as well as in 55. The whole of the information afforded by Statement 65. is given with more detail in No. 61 which accompanies the Journal Bundy report. With reference to No. 66 and 68, of which the former shows the sums recovered, retrenchments &c. and the latter the amount paid in batta to servants, rewards for Killing dogs &c. the abstracts of both are given in the new form (No. 9) and it does not appear that the details are necessary to the Board, as they are reviewed and audited not by the Board but by the Civil Auditor.
	Accounts accompanying the above.							
65	1. Memorandum of the items comprising the Extra Revenue under each head of Revenue	Ditto	1/2	" 15 1/2				
66	2. Do. of Do. composing the head of Extraordinary under the head of Land Revenue	Ditto	1	1 15				
67	3. Comparative Statement of Charges and net Revenue	Ditto	2	3 14				
68	4. Memorandum of the items composing the head of Extra Revenue Charges under each Branch of Revenue accompanying the above	Ditto	1	1 15				

D.S.

15050

Fort St George

11th November 1850.

Period for which the accounts are sent	Description of accounts	Papers used under the existing system for one year and its weight			Papers to be used under the proposed system for one year and its weight			Remarks
		Description of Paper	No of Sheets	Weight in Rupees	Description of Paper	No of Sheets	Weight in Rupees	
				Rs a			Rs a	
Yearly annual (Accts)	69 Statement of Demand Receipts and Balance of Land Revenue	Demy	1	1 15				No 69 All this information is given in the Statement of Demand Collection and Balance for 1st July, and this Statement may therefore be dispensed with as a mere repetition
	70 Statement Comparative of charges contingent not exceeding 20 Rupees	Ditto	1	1 15				No 70 This is unnecessary, as quarterly Statements (now proposed to be made half yearly) are furnished to the Board for sanction with all particulars. The corresponding annual Statement in the Maramut department was dispensed with by the Board's proceedings last year
	71 Statement of charges incurred without Estimate	Do	3	5 13	Long Post	2	3 5	No 71 Two columns in this Statement, Viz 3 and 4, showing the gross advances and amount refunded are unnecessary. The only amount necessary to be shown is the actual charges which is given in Column 5. Columns 3 and 4 are never filled up, (except by entering the actual charges in Column 3, which is repeated in Column 5,) and could not be, as the advances are made and the surplus if any, is recovered immediately.

Fort St George

11th November 1850

Period for which the accounts are sent		Description of accounts	Papers used under the existing system, for one year and its weight			Papers to be used under the proposed System for one year and its weight			Remarks
			Description of Paper	No of Sheets	Weight in Rupees	Description of Paper	No of Sheets	Weight in Rupees	
					Rupees As			Rs a	
Yearly annual [illegible]	72	Accounts accompanying the above 1 Account particulars of Sundarwards in the Revenue Department	Country Paper	3	3 9				Nos 72 to 74 - The Statements of sundarwards charges gives all the details for each Talook. This seems unnecessary and the account would be much abridged by entering the charges under two heads, Viz for the Hoogoor Cutcheries and for the Talook cutcheries. These three Statements 72 to 74 might also go as one Statement and so they would give less trouble and occupy less room.
	73	2 Do of District Sundarwards	Do	3	3 9	Hings arm	1	" 13	
	74	3 Do of Do in the Salt Department	Do	1/2	" 9½				
	75	4 Do of Salt purchased	Do	1/2	" 9½	Hings arm	1/2	" 6½	Nos 75 and 83 Some of these accounts 75 to 83 may be abridged by omitting the unnecessary details and by adopting settled forms. The same detailed accounts are again sent to the Civil Auditor, which seems quite unnecessary, as these charges are audited by the Board and not by him.
	76	5 Do of Salt Extra charges	Do	1/2	" 9½	Do	6	4 14	
	77	6 Do of Batta to the Hoogoor Servants on Circuit	Do	6	7 2	Do	3	2 7	
	78	7 Do of Carriage hire of Duftars	Do	3	3 9	Do	1	" 18	
	79	8 Do of charges for conveying remittance from the Talooks	Do	1	1 3	Do	1/2	" 6½	
	80	9 Do of Quantity of Stamp Paper supplied gratis for the Security deeds	Do	1/2	" 9½	Do	1/2	" 6½	
	81	10 Do of reward for Killing Tigers &c	Do	1/2	" 9½	Do	1/2	" 6½	
	82	11 Do of Do for Killing Dogs	Do	1/2	" 9½				
	83	12 Do of charges for building English record Books	Do	1/2	" 9½				

15052

Fort St George

11th November 1850

Period for which the accounts are sent	Description of accounts	Papers used under the existing System for one year and its weight			Papers to be used under the proposed System for one year and its weight			Remarks
		Description of Paper	No. of Sheets	Weight in Rupees	Description of Paper	No. of Sheets	Weight in Rupees	
				Rupees a			Rupees a	
Yearly annual Account	84 Statement of charges incurred without Estimate in the Magisterial Department	Demy	2	3 14	Long Post	2	2 0	No 84 See remark No 71 The same two columns should be omitted in this State-ment also-
	Accounts accompanying the above							
	85 1 Carriage hire of Duftors	Country Paper	2	2 0	Hungsann	2	1 10	Nos 85 to 89 - See remarks - No 75 to 83-
	86 2. Batta to the Hoozoor Sewantson Circuit	D°	3	3 9	D°	3	2 7	
	87 3 Batta to Prisoners	D°	2	2 6	D°	2	1 10	
	88 4 Sunderwared charges	D°	1	1 3	D°	½	" 6½	
	89 5 Charges for binding English record Books	D°	½	9½	D°	½	" 6½	
	90 Register of Villages and Lands granted on Shrotrium tenure from the year 1800 to the end of every year	Foolscap	5	5 15				No 90 The entires in this Statement vary very little from year to year, it would probably answer every useful purpose to send it in once every fifth year only-
	91 Estimate of advances for cultivation &c	D°	1	1 3	D°	1	" 13	
	92 D° of Extra charges	D°	1	1 3	D°	1	" 13	
	93 D° of Extra Establishment	D°	1	1 3	D°	1	" 13	
	94 Statement of advances for cultivation	D°	1	1 3	D°	1	" 13	
	95 D° of Extra Establishment	D°	1	1 3	D°	2	1 10	No 96 The present form of this Statement is inconvenient as a large part of the several columns are always blank, and thus the Statement covers much more paper than is necessary, the form accompanying (No 10) gives all the same information and occupies less Space-
	96 D° of Extra Sent allowances	D°	11	11 13				

15053

Fort St George

11th November 1850

Period for which the accounts are sent	Description of accounts	Papers used under the existing system for one year and its weight			Papers to be used under the proposed system for one year and its weight			Remarks
		Description of Paper	No. of Sheets	Weight in Rupees	Description of Paper	No. of Sheets	Weight in Rupees	
				Rupees a			Rupees a	
Yearly annual 97 [Cont'd]	Statement of Salt Wastage Hindivy accounts sent to the Board of Revenue.	Foolscap	1	1	Kingsarm	1	13	No. 97 A large number of the Hindivy Statements are mere translations of English Statements also sent. the remarks made above with reference to the English Statements apply to the Hindivy and it is recommended that the latter should be abolished, abridged in form &c as proposed for the former - Some remarks are given below with reference to the Hindivy Statements of which no corresponding ones are sent in English.
Monthly 98	Demand Collection and Balance Statement	Demy	58½	113				
	99 Register of receipts granted for money received into the Treasury	Foolscap	12	14				No. 99 - This seems not calculated to answer any useful purpose; and I should think it might be discontinued -
	100 Statement of the Prices of Grain and Salt	Talk'd paper	13	14				
Calender Quarterly	101 Account Current of Salt	Demy	1	1				
	102 1 Statement shewing in detail the balance of Salt remaining at each place of manufacture	Dº	1	1				
	103 2 Account particulars of the quantity of Salt sold	Dº	1	1				
	104 3 Account Current of advances for the manufacture of Salt	Dº	1	1				
	105 4 Memorandum of the Salt Department	Dº	1	1				

15054.

Fort St George

11th November 1850

Period for which the accounts are sent	Description of accounts	Papers used under the existing system for one year and its weight			Papers to be used under the proposed system for one year and its weight			Remarks
		Description of Paper	No of Sheets	Weight in Rupees	Description of Paper	No of Sheets	Weight in Rupees	
				Rs a				
Calendar Quarterly	106 5 Account particulars of Cash paid to the Manufacturers of Salt	Demy	1	1 15				
	107 6 Account particulars of Sadeerwared	D°	1	1 15				
	108 List of Packet of the above accounts	D°	½	15				
	109 Statement of Salt heaps	Foolscap	1	1 3				
Annual	110 1 Talookwar Statement of Demand Collection and Balance of Extra Revenue	Talook paper	4	4 6				
	111 2 Comparative Statement of all the Extra Sources of Revenue	D°	4	4 6				
	112 Summabundy report	Foolscap	7	5 5				
	Accounts accompanying the above							
	113 to 127 15 Talookwar Statements A for 15 Talooks separate	Outlepur paper	75	164 2½				
	128 1 Abstract Statement A for the whole District	D°	10	19 3½				

Nos 113 to 127 and 128 These sixteen Statements give precisely the same details as are given in the English Statement A, the difference in arrangement being that in the Hindivy the details of each Talook, and the total, are given separately as distinct Statements, which in the English the whole are in one book, a brief form is proposed above for the English Statement, and I now beg to recommend the same form for the Hindivy The preparation of all the Talook Statements separately makes the whole more bulky and involves more labour, unless there is any special advantage from this arrangement in the Hindivy accounts, I beg to recommend that the whole should be given in one Statement as in the English

15055

Fort St George

11th November 1850

Periods for which the accounts are sent.		Description of accounts.	Papers sent under the existing system, for one year and its weight. Description of Paper	No. of Sheets	Weight in Rupees	Papers to be used under the proposed system for one year and its weight. Description of Paper	No. of Sheets	Weight in Rupees	Remarks
					Rupees a			Rupees a	
Annual	129	Comparative Statement contrasted with the Fasly 1258	Bulkpost Paper	1	1				Nos 129 and 130 These small Statements are necessary as they are included in the Hindivy translations of the Report.
	130	1 Abstract of D.	D.	1	1				
	131	Statement of Villages both circar and Jaghire	D.	½	"				
	132	1 Abstract Statement of the Demand for the whole District	D.	1	1				No 132 This seems superfluous, as all the same details are given in No 31 the abstract of Statement D.
	133	1 Talook Kwar Statement of Motorpha Revenue	D.	3	5				No 133 This Statement shows in comparison the demands under every item of Motorpha Revenue in every Talook, for the year under report and the preceding one. It appears calculated to answer no useful purpose in connection with the Settlement for the year, and for any other purpose it seems needless, as the Board always apply to the Collectors when such information as this is wanted, the Statement is probably rarely looked at; except perhaps to see if the additions and substractions are correct.
	134	1 Talook Kwar Statement shewing the land granted and waste	D.	½	15				
	135	1 Do of Shanvy	D.	7	13 7½				
	136	1 Abstract of D. D.	D.	3	5 12½				

15056

Fort St George

11th November 1850

Period for which the accounts are sent	Description of accounts	Papers used under the existing system for one year and its weight			Papers to be used under the proposed system for one year, and its weight			Remarks
		Description of Paper	No. of Sheets	Weight in Rupees	Description of Paper	No. of Sheets	Weight in Rupees	
				Rupees			Rupees	
annual [cont.]	137 / Villagewar comparative Statement of the whole Revenue from land exclusive of Motunpha and Tank fishery	Putchpunt Paper	3	22	42			No 137 This large Statement comprizes the land Revenue of every Village in the year under report and the year preceding it Costs much time and labour to prepare it, and yet appears not adapted to answer any useful purpose. It is probably never looked at in the Board's office, I beg to recommend that it should be dispensed with.
	138 / Aymaish Chittah	D°	12	23	1			No 138 to 148. These Eleven accounts are the Summabundy accounts of one Village, which are required by the Board to be sent up every year. Their transmission appears useless, as a Specimen of the accounts and the mode of Settlement they cannot be required so often, because these are the same must generally from one year to another and no material change is made without the Board's previous Knowledge and concurrence. For any other purpose their submission to the Board at all appears useless. It appears to me that their transmission might be wholly discontinued, and if the Board have to propose any alterations in their form in any case, it can be done on review of the accounts already before them. The general character of the remarks made by the Board on these accounts, when they are noticed at all does not indicate that they are much looked into, or that their omission would be injurious.
	139 / Sangobady Khyphayet	D°	1	1	12½			
	140 / Moograh Khyphayet	D°	3	5	12½			
	141 / Stullawary Chittah	D°	24	46	2			
	142 / Abstract of D°	D°	5	9	9½			
	143 / Motunpha D°	D°	½	-	15			
	144 / Mairah D°	D°	½	-	15			
	145 / Puttah Pharist	D°	½	-	15			
	146 / Beard foom Chittah	D°	3	5	12½			
	147 / Statement shewing the remmissions allowed on account of shavy	D°	½	-	15			
	148 Copy of a Ryots Puttah	D°	2	3	12½			

15057

Fort St George

Period for which the accounts are sent	Description of accounts	Papers under the existing system for one year and its weight			Papers to be used under the proposed system for one year its weight			Remarks
		Description of Paper	No. of Sheets	Weight in Rupees	Description of Paper	No. of Sheets	Weight in Rupees	
				Rupees			Rupees	
	Sub Division							
annual (cont^d)	149 1 Villagewar Comparative Statement of the whole revenue from land exclusive of Motorpha and Sayr fishery	Bullock Paper	12	23				No. 149. This is the same Statement for the Sub Division as No. 40 for the rest of the District.
150 to 158	9 Shettawary Chittah 9 — 9 — accounts of one Village	D:	12	23				No. 150 to 158 These 9 accounts are the Village Jummabundy accounts of one Village in the Sub Division; the remarks are No. 21 to 51 above.

Note. The quantity of Bindery accounts noted entered in this detailed where the Bindery in the list of Explan

Paper required for the the changes proposed is not less as it is given above Statements are inserted Statements.

J. D. B.

15th November 1850

Signed J. D. Bourdillon
Collector.

Abstract

15058

Abstract of the

Descri

Note

11th November. 1850

Month of August 1850.

Collection To the end of last Month	Collection on account of Current Revenue In the current Month	Total	Total of arrears and current	Remission	Total collection including Remission
12	13	14	15	16	17

15059

Fort St. George

11th November 1850

Balance			Particulars of the		
Arrears	Current Revenue	Total	Fasly 1251	Fasly 1252	Fasly 1253
18	19	20	21	22	23

Balance in Column 18.

Fasly 1254	Fasly 1255	Fasly 1256	Fasly 1257	Fasly 1258	Fasly 1259	Total
24	25	26	27	28	29	30

15060

Fort St. George

11th November 1850.

Memorandum shewing the Particulars of the Balance of Land Revenue Permanently settled in the Northern Division of Arcot according to the form received in letter from the Board of Revenue dated 31st March 1850.

Name of the Jemindars	Balance on the	Since collected up to	Balance	Remarks.

Cause of the arrears for Fasly 1259 in Col. 29 not being realized 31	Cause of the balances outstanding on account of current Revenue in Column 19. 32	State of Season 33

The Treasury was examined by W. T. Blair Esqre Assistant Collector on the 15th August 1850 as per certificate accompanying Vizt.

The Balance of Cash up to 4th August 1850	66876 3.0
Add remittance from the Talooks from 5th to 31st August 1850	40710 1.8
	707488 15.0
Deduct Disbursements for the same period	74142 1.8
Rupees	633346 13.0

/Signed/ J. D. B.
Collector.

/Signed/ J. D. B.
Collector.

Monthly.

15060

Fort St. George

11th November 1850.

Memorandum shewing the Particulars of the Balance of Land Revenue Permanently settled in the Northern Division of Arcot according to the form received in letter from the Board of Revenue dated 30th March 1850.

Name of the Zemindary	Balance on the	Since collected up to	Balance	Remarks

Cause of the arrears for Fasly 1259 in Col. 29 not being realized	Cause of the balances outstanding on account of current Revenue in Column 19.	State of Season
31	32	33

The Treasury was examined by W. T. Blair Esq. Assistant Collector on the 15th August 1850 as per certificate accompanying Vouchr.

The Balance of Cash up to 4th August 1850	68769 3 0
Add remittance from the Talooks from 5th to 31st August 1850	66719 11 8
	709488 15 0
Deduct disbursements for the same period	74142 13
Rupees	635346 0 0

/ Signed / I. D. B.

Collector.

/ Signed / I. D. B.

Collector.

Monthly.

15062

Fort St. George

11th November 1850.

Statement shewing the Demand Collection and Balance of all the Extra Sources of Revenue in North Arcot for Fasly 1259

Talooks	Salt	Stamp	Sea Custom	Abkarry			Moturpha			Sundry small farms and Licences			Total		
	Demand and Collection both being the same	Demand and Collection both being the same	Demand and Collection both being the same	Demand	Collection	Balance	Demand	Collection	Balance	Demand	Collection	Balance	Demand	Collection	Balance
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Hoozoor																
1 Chittoor																
2 Tripatty																
3 Laverypank																
4 Sholinghur																

/Signed/ J. D. B.

Collector.

Statement

15063.

Fort St. George

Statement shewing the Balance of Salt, at the beginning of the year, the quantity Manufactured and sold during the year and the balance in store at its close with the Financial results of this source of Revenue in North Arcot for Fusly 1259.-

Names of the Pans	Balance of Salt at the beginning of Fusly 1259	Received Fusly 1259. Salt Manufactured and heaped	Gain by Measurement	Sponta-neous Salt	Total	Disposed of. Total of Columns 2 and 6	Sold	Wastage written off	Total	Balance remaining in store at the close of Fusly 1259	Remarks
1	2	3	4	5	6	7	8	9	10	11	
	Indian Maunds Seers	I. M. S.	I. M. S.	I. M. S.	I. M. S.	I. M. S.	I. M.	I. M. S.	I. M. S.	I. M. S.	
1 Pongolum	3054 12	24,454 8			24,454 8	27,508 20	11,937 -	143 4	12,080 4	15,428 16	

/Signed/

J. D. B.

Collector.

Particulars

15064 Fort St. George 17th November 1850

Particulars of Salt sold with its financial results.

	Quantity of Salt M. M. Sers	Rate per Indian Maund Rs a p	Amount Rs a p
Quantity sold for consumption within the Madras Territories.			
	No. of Pow- ers make	Quantity of Salt.	
North Arcot	98	1810. 20	
Chingleput	15	256. 20	
Cuddapah	114	7413. "	
Bellary	3	132. "	11,937 -
Nellore	3	73. 20	
Mysore	13	1119. "	
Hydrabad	6	1132. 20	
	252		
Quantity sold for transport across the Frontier to Native states			" "
Quantity sold to the French Government			" "
Exportation by Sea.			
Under requisition from Bengal Government			" "
On private account whether to Calcutta or other places			" "
Wastage			" "
Total Gross Revenue from the sale of Salt.			11,937. " "
Deduct charges of all discriptions exclusive of Recoverable advances			1,596 15 1
Net Revenue			10,340. " 11

General

15764 Fort St. George 11th November 1850

Particulars of Salt sold with its financial results.

	Quantity of Salt	Rate per Indian Mauns	Amount
	I. M. Seers	Rs a p	Rs a p
Quantity sold for consumption within the Madras Territories.			
No. of Rowanahs			
North Arcot	98 — 1,810.20		
Chingleput	15 — 256.20		
Cuddapah	114 — 7,413.—		
Bellary	3 — 132.—		11,937 — —
Nellore	3 — 73.20		
Mysore	13 — 1119.—		
Hydrabad	6 — 1,132.20		
	252		
Quantity sold for transport across the Frontier to Native states			
Quantity sold to the French Government			
Exportation by Sea.			
Under requisition from Bengal Government			
On private account whether to Calcutta or other places			
Wastage			
Total Gross Revenue from the Sale of Salt.			11,937.— —
Deduct charges of all discriptions exclusive of Recoverable advances			1,596.15.1
Net Revenue			10,340.— 11

General

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A. General detailed Statement of the Summahbundy for Fort St. George

Villages.

Name of the Talooks &c &c	Summary	Coyem Jodee and rented Villages.			Jaghire and Surwamy inams &c &c	Permanently Settled Villages.
	Villages.	Coyem Jodee.	Rented Villages.	Total		
1	2	3.	4.	5	6	7

Number of Ryots.

Number of Ploughs.

Number of Puttahs.

Land	Soorna dayem	Total Puttahs.
16	17.	18.

Population

Houses.	Males.	Females
19	20	21

11th November 1850.

Fasly 1260 in the Northern Division of Arcot. — No. 5 in No. 1.

Reservoirs.

Total Villages	Tanks and Tanguls.	Nullahs from Rivers.	Nullahs from Spring.	Wells.	Ancut
8	9	10.	11	12.	13.

Cattle &c &c.

Total	Cows.	Bullocks.	Buffaloes.	Black Cattle.	Sheep.
22	23.	24	25	26	27.

15066

Fort St. George

11th November 1856.

Lands taken up by the Ryots to cultivate at the Dittum

Poonjah.		Nunjah		Totacal.	
Land.	Turm Teerwah.	Land	Turm Teerwah.	Land.	Turm Teerwah.
28	29	30.	31	32	33.

those cultivated without Dittum. —

Total.		Deduct land left waste. Poonjah.		Nunjah.	
Land.	Turm Teerwah.	Land.	Turm Teerwah.	Land	Turm Teerwah.
34	35	36	37.	38.	39.

Totacal.		Total		Poonjah.		1 Crop
Land	Turm Teerwah.	Land.	Turm Teerwah.	Land.	Turm Teerwah.	Land.
40	41	42.	43.	44.	45	46.

Remaining Cultivation in Among Villages.

Nunjah. Irrigation of Tanks. 2 Crops.				Crops not separated.		Total.	
Turm Teerwah.	Land	Turm Teerwah.	Land.	Turm Teerwah	Land.	Turm Teerwah.	
47	48	49	50	51	52	53.	

15067.

Fort St. George 11th November 1856.

Remaining Cultivation in Amany Nunjah Irrigation of Crops not separated

1 Crop.		2 Crops			
Land	Turm Peerwah.	Land.	Turm Peerwah.	Land.	Turm Peerwah.
54.	55.	56	57.	58	59.

Remaining Cultivation in Amany Nunjah Irrigation of Wells (Cont'd) Crops not separated.

		Total		1 Crop		2 Crop.	
Land.	Turm Peerwah.	Land.	Turm Peerwah.	Land.	Turm Peerwah.	Land.	Turm Peerwah.
66	67	68	69.	70.			

in Amany Villages. (Cont'd)

(Continued)

Nullahs.

Total		Irrigation of Wells. 1 Crop		2 Crop.	
Land	Turm Peerwah.	Land.	Turm Peerwah.	Land.	Turm Peerwah.
60	61	62.	63.	64.	65.

Villages (continued).

(Cont'd)

Mannaury put.

Crops not separated.		Total.	
Turm Peerwah.	Land	Turm Peerwah.	Land	Turm Peerwah.
71	72.	73.	74.	75.

15068

Fort St. George

11th November 1850.

Remaining cultivation in Nunjah (Contd.)

1 Crop		2 Crop		Total Nunjah. Crops not separated.	
Land.	Twenty Teerwah	Land.	Twenty Teerwah	Land.	Twenty Teerwah
76	77	78	79.	80.	81.

in Summary Villages. (Contd.)

Total.		Total or Bagayet. Irrigation of Tanks.		Irrigation of Nullahs.	
Land	Twenty Teerwah.	Land.	Twenty Teerwah.	Land.	Twenty Teerwah.
82.	83.	84.	85	86	87.

Total or Bagayet. (Contd.) Irrigation of Wells.

Land.	Twenty Teerwah.
88	89.

Total Bagayet.

Land.	Twenty Teerwah.
90.	91.

Remaining Cultivation in Total Ensin Cultivation.

Land.	Twenty Teerwah
92.	93

Summary Villages. (Contd.)

Bogajasty as per Statement No.	Total Twenty Teerwah and Bogajasty.
94	95

Particulars of Cultivation for the Total in Colr. 95.
Beejpara or land actually sown.
Poonjah.

Land.	Twenty Teerwah.	Bogajasty.	Total.
96	97	98.	99.

15069.

Fort St. George

11th November 1850.

Remaining Cultivation
Particulars of Cultivation
Beejpara or land

Nunjah.

Land.	Turm Teerwah.	Bogajasty.	Total
100.	101	102.	103

in Amany Villages (Contd.)
for the Total in Column 95. (Contd.)
actually sown.

Totacal.

Land.	Turm Teerwah.	Bogajasty.	Total.
104	105	106	107.

Remaining Cultivation
Particulars of Cultivation
Checkerpooldee or
Poonjah

Total

Land	Turm Teerwah.	Bogajasty.	Total.
108	109.	110	111

Land.	Turm Teerwah.
112.	113.

in Amany Villages. (Contd.)
for the Total in Column 95 (Contd.)
land ploughed but not sown.

Nunjah

Totacal.

Land	Turm Teerwah	Land.	Turm Teerwah.
114	115	116	117.

Land.	Total Turm Teerwah.
118	119.

15070.

Fort St. George

11th November 1856.

Remaining Cultivation in Particulars of Cultivation for Stull Cummy or waste portions of fields.

Poonjah.		Nunjah		Totacal.	
Land	Turm Teerwah.	Land.	Turm Teerwah	Land	Turm Teerwah
120.	121.	122	123.	124.	125.

Amany Villages (Contd)
the Total in Column 95 (Contd)

Total.		Poonjah		Nauttungaul. Nunjah.	
Land	Turm Teerwah	Land.	Turm Teerwah.	Land.	Turm Teerwah.
126.	127.	128	129.	130.	131.

Nauttungal Totacal.

		Total.			
Land	Turm Teerwah.	Land.	Turm Teerwah	Land	Turm Teerwah
132.	133.	134.	135.	136	137.

Remaining Cultivation in Particulars of Cultivation Total of the

in Amany Villages (Contd)
for the Total in Column 95 (Contd)
foregoing particulars agreeing with the Total in Columns 92 to 95.

Poonjah.			Nunjah.		
Bogajasty	Total.	Land	Turm Teerwah	Bogajasty	Total.
138	139.	140.	141	142.	143.

150/1.

Fort St. George

11th November 1850.

Particulars of cultivation for the Total in Columns 92 to 95 (Contd)
Total of the foregoing particulars agreeing with the

Remaining Cultivation in

Totacal.						Deduct.					
						Boojpara or land actually sown.					
Land.	Turm Teerwah.	Bogajasty.	Total.	Land.	Turm Teerwah.	Shavee as per detailed account No. Poonjah.		Nunjah.		Total.	
						Land.	Turm Teerwah.	Land.	Turm Teerwah.	Land.	Turm Teerwah.
144	145	146	147	148	149	150.	151	152.	153.	154	155.

Amany Villages (Contd)
(Contd)
Total in Col.s 92 to 95

Totacal.						Total	
Land.	Turm Teerwah.	Land.	Turm Teerwah.	Land.	Turm Teerwah.	Land.	Turm Teerwah.
156.	157.	158	159	160.	161.	162.	163.

(Contd)
Sown.
Covered by water in bed of Tanks.
Nunjah

Totacal.			
Land.	Turm Teerwah.	Land.	Turm Teerwah.
164.	165	166	167.

15072. Fort St. George 11th November 1856.

Poonjah. Land.	Poonjah. Teerwah.	Poinaud Nunjah. Land.	Poinaud Nunjah. Teerwah.	Deduct Beej jara or land destroyed by inundation. Total Land.	Deduct Beej jara or land destroyed by inundation. Total Teerwah.
168	169.	170.	171	172.	173

Deduct land as per account N.a Nunjah. Land.	Deduct land as per account N.a Nunjah. Teerwah.	Total. Land.	Total. Teerwah.	Beej jara or land actually sown. Remission at 12½ per Cent in the amount of Survey Rent.	Beej jara or land actually sown. Peishcush to Brahmins and Mahomedans at 10 per Cent.
180	181.	182.	183	184.	185.

(Cont.d)

actually sown (Cont.d)

Total. Land.	Total. Teerwah.	Boyaroosty or new Cultivation of 33 Crop as per Statement N.o 4. Land.	Boyaroosty or new Cultivation of 33 Crop as per Statement N.o 4. Teerwah.	Cowles granted for Bunjer Poonjah. Land.	Cowles granted for Bunjer Poonjah. Teerwah.
174.	175.	176	177.	178	179.

(Continued)

Sown (Cont.d)

Chouthayee or ¼ to the Ryots.	Pinchum Hissa or ⅕ to the Ryots.	Teerwah reduced.	Shrotriem Reyayet.	New Duxum-tum.	Bilmuctah Reyayet.	Total of Beej jara deductions.
186.	187.	188	189.	190	191	192.

15073. Fort St. George 11th November 1850.

Poonjah.		Nunjah.		Deduct Chicker Poolduss or land ploughed Totacal.	
Land.	Turm Teerwah.	Land.	Turm Teerwah.	Land	Turm Teerwah
193	194.	195	196	197	198

: of the fields-

Totacal.		Total		Deduct Poonjah.	
Land	Turm Teerwah.	Land.	Turm Teerwah	Land.	Turm Teerwah
205	206.	207.	208	209	210.

(Contd) but not sown.

Total		Stull cumonee or waste portions. Poonjah.		Nunjah.	
Land.	Turm Teerwah.	Land	Turm Teerwah.	Land.	Turm Teerwah.
199	200.	201	202	203.	204.

(Contd) Nantumgaul. Nunjah.

Totacal.		Total		Total Deductions.
Land.	Turm Teerwah	Land.	Turm Teerwah.	
211	212	213	214.	215.	216.	217.

15073.

Fort St. George

11th November 1850.

Poonjah.		Nunjah.		Deduct Chicker Poolams or land ploughed.	
Land.	Turm Teerwah.	Land.	Turm Teerwah.	Land	Turm Teerwah
193	194	195	196	197	198

(Contd.) but not sown.

Total		Still cumnum or waste portions.			
		Poonjah.		Nunjah.	
Land.	Turm Teerwah.	Land	Turm Teerwah.	Land.	Turm Teerwah.
199	200.	201	202	203.	204.

: of the fields.

Total.		Total		Deduct Poonjah.	
Land	Turm Teerwah.	Land.	Turm Teerwah	Land.	Turm Teerwah
205	206.	207.	208	209	210

(contd.) Nautungaul.

Nunjah.		Total.		Total		Total Deductions.
Land.	Turm Teerwah	Land.	Turm Teerwah.	Land.	Turm Teerwah.	
211	212	213	214.	215.	216.	217.

15073.

Fort St. George

11th November 1850.

(Contd)
but not sown.

Total		Skull Cumonee or waste portions.			
		Poonjah.		Nunjah.	
Land.	Turm Teerwah.	Land	Turm Teerwah.	Land.	Turm Teerwah.
199	200.	201	202	203.	204.

(Contd)
Nantungaul.

Nunjah.		Totaal.		Total		Total Deduc: tions.
Land.	Turm Teerwah	Land.	Turm Teerwah.	Land.	Turm Teerwah.	
211	212	213	214.	215.	216.	217.

: of the fields.

Poonjah.		Nunjah.		Chickes or Poolaes or land flood Totaal.		Deduct
Land.	Turm Teerwah.	Land.	Turm Teerwah.	Land	Turm Teerwah	
193	194.	195	196	197	198	

Totaal.		Total		Deduct Poonjah.	
Land	Turm Teerwah.	Land.	Turm Teerwah	Land.	Turm Teerwah
205	206.	207.	208	209	210

1507/4.

Fort St. George

11th November 1858.

Remaining.	Amanie. Malavalum or Hill Villages.	Amanie. Land given on Cowle to Mr. Groves.	Total Amanie land.	Add the amount Peruvd of Malaperonam or Revenue from certain lands on Hills.	Ready Money. Jodee on Enam land.	Jodee on Dus: bundum land.	Jodee on Shrotriem Villages.	Groves or Topes.	Cumvelly Cundayem fees	Total ready Money.
218.	219.	220.	221.	222.	223.	224.	225.	226	227.	228.

Total Remaining and Amaney including ready miny Collections as of Columns 213-221 and 228.	Rented Villages as per account No.	Peishcash or Permanently Settled.	Motarpha Revenue.	Total Columns 229 to 232.	Deduct 1/5 share payable to the Poligar of Calama: sanapully &c. Villages.	Remaining with particulars. Land Revenue including Cumvelly &c. Peishcash Permanently Settled.	Ein Land Revenue and Cumvelly.	Ready Money payment. Monigars.	Curnums.
229.	230.	231.	232.	233.	234.	235.	236	237.	238.

15075.

For Dr St. George

11th November 1850.

Land Revenue including Cauvelly &c &c.
Ready money payment. (Contd)

Remaining with

Tookeries.	Tumdulcars.	Tank Sibbendy.	Total.	Total.
239.	240.	241.	242.	243.

Particulars (Contd)

Village Sibbendy.

Monigars.			Burnums.		
Damashayee maniem.	Mairah	Total.	Damashayee maniem.	Mairah.	Total.
244.	245	246.	247.	248.	249.

Remaining with particulars (Contd)

Notagars.

Damashayee maniem	Mairah	Total.
250.	251.	252.

Remaining with particulars (Contd)

Village Tookery.

Mairah.
253.

Sibbendy (Contd)

Total.

Damashayee maniem.	Mairah.	Total.
254.	255.	256.

Moturpha Revenue.	Total of Columns 235. 243. & 25.6 and 257.
257.	258.

150/6

Fort St. George

11th November 1856.

Abkary Revenue.	Sundry Small farms and Licences — including Tank fish.	Salt Manufacture under Amanie.	Stamp Revenue.	Sea Customs.	Total from Columns 258 to 263.	Deduct Villages Sibbendy.	Remaining to Government. Permanently Settled.	Land Revenue including Cauvelly.	Motorpatta.
259.	260.	261.	262.	263.	264.	265.	266.	267.	268.

Remaining to Government.

Abkary Revenue.	Sundry Small farms and Licences — including Tank fish.	Salt Manufacture.	Stamp Revenue.	Sea Custom.	Grand Total.
269	270.	271.	272.	273.	274.

(Signed) J. D. B.
Collector

Comparative

1507/7. George

B. Comparat of Arcot

11th November 1850.

Name of Talook. Fusly 1259.

Nanney Potwar.

1	11.	12	13	14	Rented Items 15	16	17
				Increase Decrease Fusly 1258	Fusly 1259	Increase	Decrease
1. Chittoor							
2. Triputty							
Talo							
Net							

(Rs)

	Aumany/C			Village	Silledy Jamy Exams			Total Land Revenue			
	Total Aumo										
Fusly 1258.	Fusly 1259.	ease.		Fusly 1258.	Fusly 1259	Increase	Decrease	Fusly 1258	Fusly 1259	Increase	Decrease
18	19.			30.	31	32	33	34	35	36	37

15078

Fort St George

11th November 1850.

Extra Branches of Revenue

Fasly 1258

Sundry Small farms and Licenses

Fasly 1258

Rented	Amany	Total	Rented	Amany	Total	Increase	Decrease	Rented	Amany	Total
38	39	40	41	42	43	44	45	46	47	48

Sundry Small farms and Licenses (Contd)

Fasly 1259

Extra Branches of Revenue (Contd)

Salt

Sea Customs

Rented	Amany	Total	Increase	Decrease	Fasly 1258	Fasly 1259	Increase	Decrease	Increase	Decrease
49	50	51	52	53	54	55	56	57	58	59	60	61

15079

Fort St George

11th November 1850.

Moturpha				Extra branches of Stamps		Revenue Contd		Total Extra branches of Revenue			
Fusly 1258	Fusly 1259	Increase	Decrease	Fusly 1258	Fusly 1259	Increase	Decrease	Fusly 1258	Fusly 1259	Increase	Decrease
62	63	64	65	66	67	68	69	70	71	72	73

Total of Land Revenue and Extra branches of Revenue				Net demand after deducting 30th Jun the Salary Selbendy Enams ins Col.			
Fusly 1258	Fusly 1259	Increase	Decrease	Fusly 1258	Fusly 1259	Increase	Decrede
74	75	76	77	78	79	80	81

(Signed) J. D. Bourdillon
Collector

Account

15080.

Fort St George

11th November 1850.

No 7 in No 1. Account Particular shewing the Amount of remis- -sion granted on account of Nunjah Crops perished for want of water for Fusly 1258 in the Northern Division of Arcot.-

Name of Talooks	No of Villages in which Shavey occurred	No of Ryots who had Shavy	Particulars of harvest including Fuzly. Amount of productive cultivation or Crops reaped in Circar Lands. Amount brought to Summah	Amount of Poonjah Powasee and of Nunjah productive cultivation in Poonjah lands by the irrigation of own Wells	Total	Amount of Productive Cultivation in Enam lands.	Total amount of productive Cultivation	Teerwah of the land on which the Shavy occurred	Particular of the amount remitted. Amount brought to Summa at 10 per Cent on the amount of productive cultivation	Full remission in cases where the amount of productive cultivation was extremely small	Remission of all above 10 per Cent on the productive Cultivation	Total Remission	Remarks
1	2	3	4	5			8	9	10	11	12	13	14

Jesty

(Signed) J. D. B.
Collector

Note- The practice of this District is to bring to Sum- -make all Shavey within ten per Cent of the Ryots productive cultivation except where the Ryots is very poor. Nunjah Shavy only; Poonjah Shavey remission is given only in very peculiar years, and when such occurs it can be noted at the foot of this Statement and will also be fully explained in the report.

15080.

Fort St George

11th November 1850.

No 1 in No 1. Account Particular shewing the Amount of remission granted on account of Nunjah Crops perished for want of water for Fusly 1258 in the Northern Division of Arcot.

Jasty

Name of Talooks	No of Villages in which Shavey occurred	No of Ryots who had Shavy	Particulars of harvest including Fuzly. Amount of productive cultivation or Crops reaped in Circar Lands. Amount brought to Summah	Amount of Poonjah Pooraseé and of Nunjah & cultivation in Poonjah lands by the irrigation of own Wells	Total	Amount of Produce Cultivation in Enam lands.	Particular of the amount remitted. Total amount of productive Cultivation	Teerwah of the land on which the Shavy occurred	Amount brought to Summa at 10 per Cent on the amount of produce cultivation	Full remission in cases where the amount of produce cultivation was extremely small	Remission of all above 10 per Cent on the produce Cultivation	Total Remission	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

(Signed) J. D. B.
Collector

Note- The practice of this District is to bring to Summah all Shavey within ten per Cent of the Ryots productive cultivation except where the Ryots is very poor. when the whole is remitted - It is usual also to remit for Nunjah Shavy only; Poonjah Shavey remission is - is given only in very peculiar years, and when such occurs it can be noted at the foot of this Statement, and will also be fully explained in the report.

15081

Fort St George

11th November 1850.

No 8 in No 1. Statement of Bhoganushtee or Remission for non cultivation of Second crops in the Northern Division of Arcot for Fusly 1258.-

Items	Loss of 2nd Crop		Deduct the sustained by of the Ryots as	amount of loss in attention carried to ac.- count-	Remaining					
	Land	Teerwah	Land		Teerwah	Land	Teerwah	Deduct 1st Crop Teerwah	Remaining 2nd Crop Teer.- wah grant.- ed to Ryots as remission	
	1	2	3	4	5	6	7	8	9	10
Tank irriga.- tion	Non cultivation of Car.-									
	Do of Navery									
	Total									
Channel irrigation	Non cultivation of Car.-									
	Do of Naveray									
	Total									
Well irriga.- tion	Non cultivation of Car									
	Do of Naveray									
	Total									
Grand Total	Non cultivation of Car									
	Do of Navery									
	Total									

(Signed) J. D. B.
Collector

Comparative

15081

Fort St George

11th November 1850.

No 8 in No 1. Statement of Bhoganushtee or Remission for non cultivation of Second crops in the Northern Division of Arcot for Fasly 1258.-

Items	Loss of 2nd Crop		Deduct the sustained by of the Ryots	amount of loss on attestation carried to account	Remaining				
	Land	Teerwah	Land	Teerwah	Land	Teerwah	Deduct 1st Crop Teerwah	Remaining 2nd Crop Teerwah granted to Ryots as remission	
	1	2	3	4	5	6	7	8	9	10
Tank irrigation	Non cultivation of Cawny									
	Do of Navery									
	Total									
Channel irrigation	Non cultivation of Cawny									
	Do of Naveray									
	Total									
Well irrigation	Non cultivation of Cawny									
	Do of Naveray									
	Total									
Grand Total	Non cultivation of Cawny									
	Do of Navery									
	Total									

Signed J. D. B.
Collector

Comparative

15082.

Fort St George

11th Nove

Comparative Statement shewing the Receipts of Fuslies 12 of Fuslies 1258 and 1259

ntage

Items of Receipts	Fusly 1258				Fusly 12	Fusly 1259			
	Gross Collections	Recovery of charges Collections	Total	Gross Collections	Recovery charges Collections	Centage	Gross Charges	Centage	
1	2	3	4	5	6	4	5	6	7
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a	Rs a p	Rs a p	Rs a p	Rs a p
						14362506 5	- - -	- - -	- - -
						4.65360	- - -	- - -	- - -
						13 11 3 16003520	6 5 2 60360	- -	14 1 6

Comparative Statement shewing the Charges of

Fuslies 125

Fusly 12

Items of Charges	Fusly 1258				Refund of Charges	Fusly 1259
	Gross Charges	Refund of Charges	Net Charges	Gross Charges		
1	2	3	4	5	6	
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a	

Statement of Tallcore in Tellcore Talcore from 28 days for 28 days at Rs 2-10-0 per diem

Tellcore in Tellcore Talcore from 28th July 1850 to 1st August 1850 — 3

Assistant Collector Tents — 28

Sd/ J. D. B.
Collector

Statement

Sd/ J. D. B.
Collector

Statement

Sd/ J. D. B.
Collector

Statement

15082.

Fort St George

11th Nove

Comparative Statement shewing the Receipts of Fuslies 12[illegible] of Fuslies 1258 and 1259

[illegible]ntage

Items of Receipts	Fusly 1258				Fusly 12[illegible]		Fusly 1259			
	Gross Collections	Recovery of charges Collections	Total	Gross Collections	Recovery [illegible] Charges Collections	Centage	Gross Charges	Centage		
1	2	3	4	5	6		4	5	6	7
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a		Rs a p	Rs a p	Rs a p	Rs a p
							14,36250	65		
							14,65360			
							13 11 3	16,00520	6 5	26,0360

Fuslies 125[illegible]

Fusly 12[illegible]

Comparative Statement shewing the Charges of Fusly 1258

Items of Charges	Gross Charges	Refunds of Charges	Net Charges	Gross Charges
1	2	3	4	5
	Rs a p	Rs a p	Rs a p	Rs a p

Refun[illegible] of Charge[illegible]

6
Rs a

14 1 6

C.C. Vellore in full of Tax Collections from 1st to 28th July 1850 28 days for 28 days at 2-10-0 per diem is Rs 462-10-0

C.C. Vellore

C.H. Sullivan Esqr Head Assistant Collector Tents 3

1st to 28th July 1850 28

In July

Judge

J. D. B.
Collector

Statement

15087 Fort St. George 11th November. 1830.

Read the following letter.—

No. 95

To W. H. Bayley Esqr.
Secretary to the
Board of Revenue
Fort St. George.

(35)

Bd. 2774

From the Collector of Salem ... } Sir

Submitting his representation Petition No. 330 of 1830, addressed to the Board by certain Inhabitants of Sendarapatty against a decision of the late Mr. Lockhart under Regulation VII of 1831.

I have the honor to acknowledge the receipt of your Boards order dated 20th March 1830 forwarding to the Sub Collector then in charge of this District the Petition noted Marginally for report, I have the honor to state that on a consideration of the subject of the Petitioners' address it appears to me I cannot better meet the Boards requisition than by explaining before them a translation of the late Collectors decision in the matter, which I accordingly beg to transmit.

2 It will be observed from the decision that the Petitioners' opponents the Merasy Tahsildars of Sendarapatty once complained to the Collector alleging that Petitioners, who are ryots of that Village neither allowed the Toty duties to be performed by them nor gave them their usual meraks or other allowances, but employed for the work certain strangers

15087 Fort St. George 11th November. 1830.

Read the following letter.—

No. 95

To W. H. Bayley Esqre.
Secretary to the
Board of Revenue
Fort St. George.

(35)

Bd. 2774
From the Collector of
Salem. . . . .

Sir

Submitting his representation Petition No. 330 of 1830, addressed to the Board by certain Inhabitants of Sendarapatty against a decision of the late Mr. Lockhart under Regulation VII of 1831.

Adverting to your Board's order dated 20th March 1830 forwarding to the sub Collector then in charge of this District the Petition noted Marginally for report, I have the honor to state That on a consideration of the subject of the Petitioners' address it appears to me I cannot better meet the Board's requisition than by placing before them a translation of the late Collector's decision in the matter, which I accordingly beg to transmit.

2 It will be observed from the decision that the Petitioners' opponents the Merasy Tobies of Sendarapatty once complained to the Collector alleging that Petitioners, who are ryots of that Village neither allowed the Toby duties to be performed by them nor gave them their usual meraks or other allowances, but employed for the work certain strangers

strangers in their stead. The Collector gave a decision in favor of the Sotiers, and issued orders to the Tahsildar directing that on the failure of the Petitioners to pay the Sotiers their proper fees their property should be attached in realization of the amount of award. On the 26th January 1847 the Sotiers again complained of the non-observance of the above order on which the late Collector Mr Lockhart instituted a full enquiry into the case, and on the 17th November 1849, adjudged under the provisions of Regulation VII of 1831, that the Petitioners should pay to the Sotiers the arrears of Meerah &c due from fusly 1251 to 1255 or for 5 years against which decision of the matter, the former have now appealed.—

Salem District,
Office,
Coll.r's Cutcherry,
22d October, 1850.

Signed W. D. Phillips
Collector.

Translation

A

Translation of a Decision given by W. C. Lockhart Esqre Collector of Salem on the 17th November 1849.

Plaintiffs	Defendants
The undermentioned Sotiers of Santharaputty attached to the Ahtoor Talook.	The undermentioned Inhabitants of the Village of Santharaputty.
Nullan 1	Venkataram Reddy ——— 1
Tholoviun ——— 2	Anamala Reddy ——— 2
Sanchan ——— 3	Aromachella Reddy ——— 3
Curroopun ——— 4	Arroocah Ummal ——— 4
Mothan ——— 5	Bheema Reddy ——— 5
	Vencatachella Reddy ——— 6
	Chellapa Reddy ——— 7
	Chellapa Reddy son of Nullapa Reddy ——— 8
	Chinnapetty Reddy ——— 9
	Mothoo Reddy ——— 10
	Paroomal Reddy ——— 11
	Callycatto Aromachella Reddy 12
	Bolumna Reddy ——— 13
	Kistna Reddy brother of the above ——— 14

Modreecooputty

Moduccoopathy Yamma Reddy — 15
Do. — Rama — Do. — 16
Gunnapathy Reddy — 17
Narayana Reddy — 18
Pauper Reddy — 19
Codicaul Pungunnaiah — 20
Coppon Nulla Reddy — 21
Jungal Reddy — 22
Tanjore Seroomala Reddy — 23
Seroombavoo Pathy Reddy — 24
Manien Vencata Reddy — 25
Pungachi Reddy — 26
Cudumboor Rama Reddy — 27
Seroomala Reddy — 28
Pitja Reddy — 29
Davaya Poza Reddy — 30
Seroomala Reddy — 31
Pungaichi Reddy son of Vuddy Reddy ... } 32
Kistna Reddy son of the above — 33
Narania Pathy Reddy — 34
Nudoomboor chetumbara Reddy ... 35
Mootho Rama Reddy — 36
Nadi Aromachella Reddy — 37
Veera Pundarum — 38
Naga Thanda Royen — 39
Valayo Thun — 40

P. Tchammiem

P. Tchammiem Poroomatha
Pundarum } 41
Vide the Rama Reddy — 42
Vencata Seeroomala Naick — 43
Gungamelly Chellapa Reddy — 44
Paria Chellapa Reddy — 45
Chellapa Reddy son of Mootho Reddy — 46
Paria Kistnama Naick — 47
Chinna Kistnama Naick — 48
Socapoorum Paroomah Reddy — 49
Mashee Reddy — 50
Lungi Thara Rajah Reddy — 51
Thoorgum Nullia Pillay — 52
Thalia Thor Kistna Reddy — 53
Velly Ramen — 54
Cottapolliem Nacken — 55
Chingo Paroma Nacken — 56

The Plaintiffs in their Compplaint presented to the Huzoor on the 26th January 1847 stated that the defendants the ryots of the Village neither required them to render their usual services nor gave them their meras and other rights; but granted those rights to certain other Pariahs (Pungen 8vo) whereupon they

15089 Fort St. George 11th November 1830

they complained of their having been deprived of their incomes for a period of three years, that subsequent to this complaint there became due to them the incomes of two more years, and notwithstanding the orders of the former Collector Mr. Greig to cause their payment by the defendants, the Tahsildar had not carried them into effect; that in cases of similar disputes in some other Villages the Circar caused the payment of the rights to the Potties by the ryots; and requested that as the defendants intertained thoughts of with-holding their rights from them for ever, orders might be issued to cause their payment to them.

The complaint was referred to the Tahsildar of the Attoor Talook with an order dated 18th March 1847 No. 188, calling upon him to report the particulars of the case, which was replied to by an arzee dated 27th idem No. 286.

On an attentive perusal of this arzee and its accompainments as well as the orders of the former collector Mr.

15090 Fort St. George 11th November 1830.

Mr. Greig to the Tahsildar on the subject in question it appears that the defendants are bound to get their work done by the plaintiffs the Meerasy Potties, that as the failure to do so and the employment of strangers for that work is a fault of their own, the defendants refusal to give the plaintiffs their meerahs, dead cattle, and the allowances usually paid to them on occasions of deaths and marriages, is quite unjustifiable, nor can the decision of the Joint Magistrate to the effect that the defendants are at liberty to employ whom they please be considered equitable under the provisions of Regulation VI of 1831, Conferring on Collectors the power of settling disputes of the above nature, an order dated 20th July 1847 No. 5 was therefore issued to the Tahsildar directing him to intimate to the defendants that they should pay the meerasy rights due to the Plaintiffs, and continue to pay those rights to them only, and that on failing to do so their property would be attached and sold in satisfaction of the

Fort St. George 11th November 1830.

The demand of the Plaintiffs in conformity with the decision of the Collector Mr. Gleig. Endorsements to the same effect were also given on the above complaint of the Plaintiffs as well as on those dated 25th March 18th May and 27th June and forwarded to the Tahsildar.

The Plaintiffs again addressed a petition to the Huzzoor on the 9th February 1848 stating that in despite of the above order the defendants had not required them to render their services nor paid their meerasy rights, and requesting to cause the payment of the sum due to them from fusly 1251 to 1256 or 6 years. In order to ascertain the ammunt due by each of the defendants for each year, whether on account of deaths and marriages or dead cattle or meraks which were granted at so much upon the produce of each field according to the custom of the village, three individuals viz^{t}. Checcarayen of Malbiacary in the Ahtoor Talook, Narayanappudiachi of Chelumputty, and Palaneeppundaram

of

Fort St. George 11th November 1830.

of Seriputty were deputed and a detailed order dated 14th February 1848 was sent to them with the plaintiffs petition, requiring them further to take detailed accounts from the plaintiffs in the first instance, and on proceeding to the Villages to summon the defendants and witnesses and making a full investigation, report their opinion with the documents and account particulars.—

These arbitrators investigated the case and fixed the amount due to the Plaintiffs from fusly 1251 to 1256 at a 529 4 4; and submitted their report dated 19th Pungooni of the Malabar year Plavunga with the individual accounts and other documents through the Tahsildar who forwarded them with his arzee of the 1st April 1848 No. 275.

As it appeared from the accounts furnished by the Plaintiffs that the produce of each ryot on which the meraks were fixed was mentioned as the same for each of the years, and as these accounts were simply admitted by the arbitrators, it was not considered fair

to

to decide upon them alone. The report of the arbitrators with the accompanying documents was therefore remanded to the Alloor Tahsildar, with an order dated 13th September No. 53, requiring him to intimate to the arbitrators that they ought to ascertain from the accounts the exact amount of each kind of produce reaped by the defendants in each year, and from them fix the Cheraks due to the plaintiffs according to the custom of the Village; that as regards the other rights the interested inhabitants of the village as well as those of the neighbouring villages ought to be consulted and that the accounts papers and other documents connected with the investigation ought to be forwarded.—

The arbitrators proceeded to the village and duly summoned the defendants, of whom Annamalay Reddy &c. 14 individuals appeared. These and the neighbouring Villagers were examined, and the amount of the Cheraks, and other pyots due to the plaintiffs was ascertained.

The

The arbitrators transmitted the accounts with their arzee dated 30th Carthigai of the year Kelaka through the Tahsildar, who forwarded them with his arzee of the 21st December of that year.—

In the meanwhile the plaintiffs presented another arzee on the 2d February last stating that after the receipt of the orders from the Huzzoor for the payment of their cheraks &c. by the defendants, one of them, Nareakeddy having died his heir paid them (Plaintiffs) amras 11 and that the circumstance was reported by the village Monsiff to the Tahsildar, but as certain other pyots still refused to pay their rights that decisive orders may be issued in their case, on perusing the Tahsildar he forwarded the report of the Village Monsiff of Chenthampatty alluded to in the petition, with his arzee of the 28th February.—

On perusing all the records connected with the case it appeared that Annamala Reddy &c. 14 of the defendants were deposed before the arbitrators that

to decide upon them alone. The report of the arbitrators with the accompanying documents was therefore remanded to the Alloor Tahsildar, with an order dated 13th September No. 53, requiring him to intimate to the arbitrators that they ought to ascertain from the accounts the exact amount of each kind of produce reaped by the defendants in each year, and from them fix the Meraks due to the plaintiffs according to the custom of the Village; that as regards the other rights the uninterested inhabitants of the village as well as those of the neighbouring villages ought to be consulted and that the account particulars and other documents connected with the investigation ought to be forwarded.—

The arbitrators proceeded to the village and duly summoned the defendants, of whom Annamalay Reddy &c 14 individuals appeared. These and the neighbouring Villagers were examined, and the amount of the Meraks, and other pyots due to the plaintiffs was ascertained.

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On perusing all the records connected with the case it appeared that Annamala Reddy &c 14 of the defendants were deposed before the arbitrators that

Fort St. George 11th November 1830.

that they were not bound to pay the rights to the Plaintiffs as specified in the accounts, but that it was usual on the Plaintiffs appearing at the heaping ground at the time of heaping the grain to give them a quantity of grain varying from one vallum to 4 measures according to the will of the ryot, and that since the commencement of the disputes between them, the Plaintiffs having done them no service, no inam to were granted to them; whilst they Shiva Chinna Pa the Reddy &c. 42 individuals were reported by the arbitrators to have refused to sign the summons served upon them and to give depositions. From the depositions however given by the other villagers Thopa Mootho Odian &c. who were concerned on neither side and continued to pay the rights to the Plaintiffs as well as from the statements of the neighbouring villagers Nungah Comdeu &c. it is collected that it was usual with the defendants the ryots of the village to grant the Plaintiffs two vallums from every ten vallums of produce.

They

Fort St. George 11th November 1850

they reaped to pay about Rupee 1-4 ... more or less according to their will and Capacity on occasions of deaths and ... marriages, and allow them all the dead cattle. It further appears from the Village Moonsiffs report forwarded by the Tahsil-dar that on the death of Narree Reddy in the Month of Avany of the year Kelaka his heir paid to the Plaintiffs Annas 11. It is therefore clear that the defend-ants are bound to get their duties per-formed by the Plaintiffs and pay them their Merahs &c., and their refusal to do so is unjustifiable. As regards the Amount due to the plaintiff from fusly 1251 to 1256, the Accounts fur-nished by the Arbitrators exhibit the Merahs calculated upon the quantity of each kind of produce reaped by each of the defendants in each year, and commuted at the rate of price obtained in that year to Amount to ..... Pr. 458 - 8 - 5

Income on account of Marriages	"	15 - 4 - "
Di on Account of deaths	"	26 - 12 - "
Value of dead Cattle at 1 Rupee each	"	31 - " - "
Total		531 - 4 - 5

With

15097 Fort St. George 11th November 1850

With regard to the last three items which appear against some of the defendants only, as it is probable that the arbitrators have obtained correct information during their investigation, they have been approved. But as to the first, as it is not probable that the exact amount of each kind of produce reaped by each ryot during each year, and the prices obtained in that year could have been ascertained, only a third portion of the amount entered by the Arbitrators against each ryot has been admitted. The Defendants are adjudged under the provisions of Regulation VI of 1831 to pay these amount to the Plaintiffs as per particulars subjoined. Should they feel dissatisfied with this decision they may appeal to the Board of Revenue within three

15098 Fort St. George 11th November 1850

three Months, under the provisions of Clause One Section V of the same regulation—

Given under my hand and Seal this 17th day of November 1849—

(Signed) W. E. Lockhart
Collector

(Signed) Annajee Row
Head Sheristadar

Peroomala Row
Asst Sheristadar

(True Translation)

(Signed) H. D. Phillips
Collector

15099 Fort St. George 11th November 1850

Number	Names of the Defendants	1/3 Share of the Mirasy	Income on account of Marriages	Income on account of Deaths	Value of dead Cattle	Total
		Rs as p	Rs as p	Rs as p	Rs as p	Rs as p
1	Vencatram Reddy	2 6 2				2 6 2
2	Annamalay Reddy	2 11 9				2 11 9
3	Arroonachella Reddy	1 15 1				1 15 1
4	Arrakallyummal	1 14 9		2	3	6 14 9
5	Beema Reddy	3 14 4		14	1	6 2 4
6	Vencatachella Reddy	2 1 4				2 1 4
7	Sellappa Reddy	5 10	8		2	8 2
8	Sellappa Reddy son of Mullappa Reddy	6 3 4	1 8		3	10 11 4
9	Chinna Reddy Reddy	5 13 4		1 8	1	8 5 4
10	Mootloo Reddy	7 4		2 8	3	12 12
11	Paroomalloo Reddy	7 9		14	4	12 13
12	Kullacattoo Arunachella Reddy					
13	Palama Reddy	1 9 4				1 9 4
14	Kistnah Reddy	1 11 6		1 4		2 15 6
15	Modacoopatty Yerruma Reddy	4 13 5			1	5 13 5
16	Rama Reddy	4 7 6	1 4	1 4		6 15 6
17	Ganapatty Reddy	4 10 5	1 4	1 4		7 2 5
18	Narrain Reddy	1 11 1	1 4	1 4		4 3
19	Paupee Reddy	3 4				3 4
20	Codecal Rungummah	2 6				2 6
21	Coopoor Nulli Reddy	2 13 8		1 4		4 1 8
22	Jungal Reddy	2 5 6				2 5 6
23	Tanjoor Troomala Reddy	1 6 2				1 6 2
24	Arroomboor Peddy Reddy	1 6 2				1 6 2
25	Manyem Vencata Reddy	7 14 9		1 4	5	11 2 9
26	Rungachee Reddy	6 13 4			1	7 13 4
27	Coopumboor Rame Reddy	6 1 10	1 4			7 5 10
28	Teroomala Reddy	1 6 6				1 6 6
29	Bhojee Reddy	6 14				6 14
30	Davaroya Reddy	7 10 8		1 4		8 14 8

15100

Fort St. George 11th November 1850

Number

Names of the Defendants	1/3 Share of the Marcy	Income on account of Marriages	Income on account of Deaths	Value of dead Cattle	Total
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
31 Teroomalay Reddy	6 3				6 3
32 Rungashee Reddy son of Vutty Reddy	2 2 1		1 4		3 6 1
33 Kistna Reddy son of Ditto	2 2 10				2 2 10
34 Narana Reddy Reddy	1 9 10		1 4	1	3 13 10
35 Needavanoor Cheturnbra Reddy	0 6 8				0 6 8
36 Moodoo Rama Reddy	0 6				0 6
37 Nada Aroonachella Reddy	0 6 5			1	1 6 5
38 Veera Pundarum	0 11 8				0 11 8
39 Naga Tandaroyen	1 2 3			1	2 2 3
40 Valoyudum	0 12 2				0 12 2
41 Pitchamanyem Gooroonadapundarum	1 3 6				1 3 6
42 Videdy Rama Reddy	3 15 6		1 8		5 7 6
43 Vencata Teroomala Naiken	1 7 8		1 4		2 11 8
44 Gungavully Chellapa Reddy	1 7 6	1 4			2 11 6
45 Parryachellapa Reddy	4 12 8			1	5 12 8
46 Chellapa Reddy son of Mooltoo Reddy	1 12 10				1 12 10
47 Parrya Kristnama Reddy	1 1 6				1 1 6
48 Lohenna Kristnama Naiken	1 7 2				1 7 2
49 Sogapoorum Paroomal Reddy	1 0 8				1 0 8
50 Machey Reddy		1 4	1 4	1	3 8
51 Lunka Davaroya Reddy		1 4			1 4
52 Doorgum Nulliya Pillay		1 4			1 4
53 Talayet Kistnah Reddy		1 8	1 8		3
54 Vellay Ramen		1 8			1 8
55 Kollayspolliem Naiken			1 8		1 8
56 Sengoo Paroona Naiken				1	1
Total	132 12 5	15	26 12	31	225 8 5

(True Translation)
(Signed) H. D. Phillips
Collector

The

15100

Fort St. George 11th November 1850

Numbers

Names of the Defendants	1/3 Share of the Mariage	Income on account of Marriages	Income on account of Deaths	Value of dead Cattle	Total
	Rs a f	Rs a f	Rs a f	Rs a f	Rs a f
31 Teroomalay Reddy	6 3				6 3
32 Rungashee Reddy son of Vutty Reddy	2 2 1		1 ½		3 6 1
33 Kistna Reddy son of Ditto	2 2 10				2 2 10
34 Naraina Reddy Reddy	1 9 10		1 ½	1	3 13 10
35 Needavanoor Chetumbra Reddy	6 8				6 8
36 Moodoo Rama Reddy	6				6
37 Nada Aroonachella Reddy	6 5			1	1 6 5
38 Veera Pundarum	11 8				11 8
39 Naga Pandaroyen	1 2 3			1	2 2 3
40 Valoyudum	12 2				12 2
41 Pitchamanyem Gooroonadapundarum	1 3 6				1 3 6
42 Videdy Rama Reddy	3 15 6		1 8		5 7 6
43 Vencata Teroomala Naiken	1 7 8		1 4		2 11 8
44 Gungavully Chellapa Reddy	1 7 6	1 4			2 11 6
45 Parryachellapa Reddy	4 12 8			1	5 12 8
46 Chellapa Reddy son of Mootloo Reddy	1 12 10				1 12 10
47 Parrya Kristnama Reddy	1 1 6				1 1 6
48 Cheenna Kristnama Naiken	1 7 2				1 7 2
49 Sogapoorum Paroomal Reddy	1 8				1 8
50 Machey Reddy		1 4	1 4	1	3 8
51 Lunka Davaroya Reddy		1 4			1 4
52 Doorgum Nullya Pillay		1 4			1 4
53 Talayet Kistnah Reddy		1 8	1 8		3
54 Vellay Ramen		1 8			1 8
55 Kollaypolliem Naiken			1 8		1 8
56 Sengoo Paroona Naiken				1	1
Total	152 12 5	15	26 12	31	225 8 5

/True Translation/
/Signed/ H. D. Phillips
Collector

The

15101 Fort St. George 11th November 1850

35-36

No. 2314

Proceedings thereon The Board of Reve-
nue observe that the late Collector ha
very fully entered into the particulars
of this case in his judgment of the
17th November 1849 Concurring with hi
in opinion, they resolve to pass the
following Endorsement on Petition
of 1850.—

The Board confirm the
proceedings of the late Collector in his
decision of the 17th November 1849 The
Merasey Tolies and no others are to
discharge the duties of the Village and
receive the customary fees If they
neglect the former, Petitioner should
complain to the Collector who will
enforce performance."

Read

15102 Fort St. George 11th November 1850

Read the following letters

No. 94

To W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George

37

Br. No. 2707. Sir,

From the Collector of Tanjore ---

With reference to the Extract from the Proceedings of the Board of Revenue under date the 22nd August I have the honor to report that bearing in mind the advisability of making Succarce advances as short as possible I have been enabled to meet the Extra Demands referred to in my letter of the 15th August, without expending any sums beyond those originally sanctioned, the anticipated losses from flood have also proved less.

(Signed) J. F. Bishop
Collector

Tanjore ---
16th October 1850.

Order thereon
(Vide Remarks 7th
Novr. 1850

37-38

Ordered to be recorded

No. 95

To W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George

39

Br. No. 2769. Sir,

From the Collector of Tanjore ---

With reference to Extract from Minutes of Consultation under date

15103

Fort St George 11th November 1850

Vide Extract from Bd 20th December 1849

date the 18th December 1849 I have the honor to report for the information of Government that a Decree has been passed in favor of the Collector and other Defendants the Judge being as follows.-

"The Subordinate Judge observes that to enter into an analysis of the evidence in this case would be a mere waste of time. This fact seems clear as stated by the 1st Defendant in his answer namely that the suit is laid not for the recovery of excess of Collection but for a modification of a rate of assessment fixed by the Revenue authorities and this is certainly not a matter properly falling within the province of Civil Court to decide.-

"The answer of the 1st Defendant appearing to the Subordinate Judge to be altogether satisfactory the Sub Judge resolved to give judgment for the Defendants and not to assess the Plaintiff with all costs of suit.

Tanjore
Vellum 24th October 1850.

(Signed) J. F. Bishop
Collector

39-40

Proceedings thereon.

No: 2302

The Collector will be pleased to submit an entire copy of the Decree in the abovementioned suit.

J.

15104

Fort St George 11th November 1850

No 98.

To W. H. Bayley Esqr
Secretary to the
Board of Revenue
Fort St George

41

Bd No 2806.

Sir,

From the Collector of Tanjore

With reference to the sum of Company's Rupees (2-15-6) Two annas fifteen and pice six standing as a balance under the head of "Law Charges of the Revenue Department" in the end of Fasly 1250 re-trenched by the Civil Auditor, as will be seen by the accompanying Memorandum, I have the honor to request that you will be pleased to procure the sanction of Government in order to the balance in question being adjusted in the Accounts of this Department.-

Tanjore
Vellum 28th October
1850

(Signed) J. F. Bishop
Collector

Memorandum

15105 Fort St George 11th November 1850

Memorandum shewing the Particulars of Balance standing under the head of Law Charges in the account of the Collectorate of Tanjore up to the end of Fusly 1250 requiring the sanction of Government.-

Fuslies	Amount Charged	Amount Sanctioned	Amount refunded	Total Columns 2 and 3	Comparison between Columns 1 and 4. Increase	Comparison between Columns 1 and 4. Decrease
	1	2	3	4	5	6
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
1245	1539 14 7	1465 9 7	- - -	1465 9 7	- - -	74 5 .
1246	595 2 5	625 2 5	6 6 6	631 8 11	36 6 6	- - -
1247	1808 2 11	1800 2 11	10 - -	1810 2 11	2 - -	- - -
1248	1386 -	1301 4 -	8 13 -	1391 1 -	1 5 -	- - -
1249	1192 -	1192 -	23 - -	1422 -	23 - -	- - -
1250	710 -	710 -	72 -	1412 -	72 -	- - -
	4208 5 11	4148 8 11	55 5 6	4203 14 5	69 13 6	74 5 .

69 13 6

Net Balance after deducting the amount entered in Column 5 — 476

Deduct Excess amount included in Rs 867-9-3 sanctioned by Government on the 29 August 1836 for Fusly 1244 — 18 .

Balance requiring the sanction of Government — 2 15 6

Tanjore
October 1850

(Signed) J. F. Bishop
Collector

Resolved

15105 Fort St George 11th November 1850

Memorandum Shewing the Particulars of Balance standing under the head of Law Charges in the account of the Collectorate of Tanjore up to the end of Fusly 1250 requiring the sanction of Government.-

Fuslies	Amount Charged	Amount Sanctioned	Amount refunded	Total Columns 2 and 3	Comparison between Columns 1 and 4. Increase	Comparison between Columns 1 and 4. Decrease
	1	2	3	4	5	6
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
1245	1539 14 7	1465 9 7	- - -	1465 9 7	- - -	74 5 -
1246	595 2 5	625 2 5	6 6 6	631 8 11	36 6 6	- - -
1247	1808 2 11	1800 2 11	10 - -	1810 2 11	2 - -	- - -
1248	138 6 -	130 14 -	8 13 -	139 11 -	1 5 -	- - -
1249	119 2 -	119 2 -	23 - -	142 2 -	23 - -	- - -
1250	7 10 -	7 10 -	7 2 -	14 12 -	7 2 -	- - -
	4208 5 11	4148 8 11	55 5 6	4203 14 5	69 13 6	74 5 -

69 13 6

Net Balance after deducting the amount entered in Column 5 — 476

Deduct Excess amount included in Rs 867-9-3 sanctioned by Government on the 29 August 1836 for Fusly 1244 — 18 -

Balance requiring the sanction of Government — 256

Tanjore, October 1850

(Signed) J. F. Bishop
Collector

Resolved

(41-42)

Fort St George 11th November 1850

№ 2309.
Proceedings thereon.

№ 465.

Resolved that the foregoing letter be submitted to Government with the Board's recommendation that sanction be granted for admitting the abovementioned charge amounting to Rupees (2-15-6) Two, Annas fifteen and piece six, as per account Particular forwarded with the Collector's letter.-

---

Read the following letter

№ 135

To W. H. Bayley Esqr.
Secretary to the
Board of Revenue
Fort St George

Sir

43

Bd № 2348
From the Collector of Madura ...

With reference to Para 7 of an Extract from the Proceedings of the Board under date the 7th January last I have the honor to submit a Statement in Form A of application for land on the Pulney Hills required as sites of Houses and compounds on leases for 99 years.-

2 The situation of the land solicited may be described as an

Submitting a Statement of applications for land on the Pulney Hills required as sites of Houses and Compounds on leases for 99 years.-

Fort St George 11th November 1850

an irregular Plateau overlooking the Town of Periacolum in the Tenkarry Talook, but is really, I fend, included in the limits of Vilputty in the Sempully Talook which Village lies in the slope of the mountain in the opposite side towards the Town of Pulney. The Plateau is probably the highest table land on the range and is covered with a coarse grass. On a steep slope to the North is a long narrow wood called Koday Kanal, containing Rhododendrom and other trees, but few of which are serviceable for timber. There are numerous land springs on the Plateau sufficient for domestic purposes, and a considerable stream finds its way to the Plains thro' the ravine which bounds it to the South West. The sites applied for by Mr. Baynes and myself are on high ground to the south of the wood. One of the compounds occupied by the American Mission is under the wood and the other on a Hill beyond its eastern termination. As no Survey like that of the Neilgherries has been taken of the Pulney Hills, I am unable to supply the Board with a more particular description.-

3 As mentioned in my letter of

of the 21st June 1849 two Bungalows were some years ago built by the American Mission on the sites for which they now ask a Lease. Mr Baynes had nearly finished and I had just commenced our houses. in consideration of which circumstances the Board in their Proceedings of the 16th July 1849 were pleased to consent that we should be allowed to compound without the preliminary of an Auction.-

4 Those now proposed are moderate in size with reference to the nature of the ground which is very irregular in form. Mine which is large consists for the most part of a steep hill. The assessment entered against each (with exception of the 1 Cawney at Rs 5-4) has been fixed according to the quality of the soil and the rates obtaining in the Village of Vilputty by the Tahsildar of Tyemputty. The sub soil is granite more or less decomposed which is covered very slightly on the slopes of hills and to a greater depth in more level spots with gravel and a black earth formed I should suppose

suppose of decayed fern and grass.-

5 In my letter of the 21st June 1849 I suggested that 15 years purchase might be adopted as the price or Fine; but as there is no competition nor likely to be any, and the land has never yielded the smallest revenue to Government, nor ever apparently been occupied, I submit to the Board whether 8 years purchase the minimum mentioned in their manual will not be sufficient.-

6 The Board are probably aware that there is no Pastoral Race on the Pulney Hills, and that the parts occupied for cultivation are on the slopes at a considerably lower elevation than the Table land.-

7 Mr Clarke has built a Bungalow on the Eastern extremity of the Plateau and will require a compound but I am not sufficiently informed of his wishes as to Boundary to enable me to submit an application in his absence.-

Madura 12th September 1850.-

(Signed) R. D. Parker
Collector

List

Fort St George 11th November 18

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Fort St George 11th November 1850

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(Signed) R. D. Parker
Collector

Madura
12th September 1850.-

List

15110

Fort St. George

11th November 1850

A. List of the Particulars of Lease to be granted with the sanction of the Board of Revenue for Lands by the Collector of Madura and Dindigul reposing upon the Pulney Hills.-

Number of Lease	Naad and Village	Name of Lessee	Extent leased	Cawnies	Rate of Quit-Rent or assessment	Total amount of Quit-Rent or assessment	Whether taken for building or agricultural Purposes.-	Term of Lease	Remarks
						C.R. a p	C.R. a p		
1	Vilpatty	C.R. Baynes Esqre	6	15 3/4	1 Cawney @ 5 4.	5 4.	For building and Compound.	99 Years.	
					1 D:o at . 15 4	- 15 4			
					4 15 3/16 D:o at . 7 8	2 6.			
						8 9 4			
2	D:o	The Revd C.F. Muzzy - Revd John Rendall and C.S. Shelton M.D. with their associated Members of the American Missionaries in Madras	2	8 1/16	1 D:o at 5 4.	5 4.	D:o	D:o	
					1 8 1/16 D:o at . 15 4	1 7 6			
						6 11 6			
3	D:o		1	7/16	1 D:o at 5 4.	5 4.	D:o	D:o	
					7/16 D:o at . 15 4	- 6 9			
						5 10 9			
4	D:o	R.D. Parker Esqre	13	8 1/2	1 D:o at 5 4.	5 4.	D:o	D:o	
					1 1/16 D:o at . 15 4	1 . 4			
					11 7/16 D:o at . 7 8	5 7 6			
						11 11 10			

Madura
12th September 1850.

E E 7pr

(Signed) R.D. Parker
Collector

The

(43-44)

N: 2337

Proceedings thereon. The Board of Revenue will be prepared to authorize the sale of the Lands on the Pulney Hills to the parties specified in the List of particulars which accompanied the foregoing Letter at a price of 8 years assessment, so soon as some defined plan of the Land is forwarded to them.-

2 This they consider might be executed without the necessity of a Professional survey of the whole Pulney Hills.-

---

N: 155

To W. H. Bayley Esqr
Secretary to the
Court of Wards
Fort St George

(45)

Bd: N: 2716

Sir,

From the Collector of Madura ---- } 1 I have the honor to forward an Advertisement to be published

published in the Office of the Court of Wards for sale of Lands for a Balance of the Fish rent of the Kontagay Village Thiroopa-ranum Talook in the Zemindary of Shevagungah for Fusly 1258.-

2. The full rent was Rupees 501 of which Rupees 256 have been recovered and Rupees 245 more will be realized by the sale of personal property.-

Madura ---- 18th October 1850. } (Signed) R. D. Parker
Collector

Advertisement

15113

Fort St George 11th November 1850

Advertisement

Notice is hereby given that the undermentioned Lands will be sold at Public Auction on the to the highest bidders at the Office of the Collector of Madura at Cusbah Madura in liquidation of Arrears of the fish Rent of Kouthagay Village of Theroopavanum Talook in Shevagunga Zemindary for Fusly 1258 due by the undermentioned defaulters. The auction will continue till the land shall have been sold. The purchasers will not be put in possession of the land till the sale has been sanctioned by the Court of Wards, but in the mean time a Deposit of 15 per Cent of the purchase money must be made on the Spot and the remainder of the purchase money must be paid into the Hoozzoor or Talook Treasury within 20 days after the day of Sale. in failure whereof the land will be resold at the risk of the first purchaser.

Talook Defaulters	Total amount of Arrears	Village in which the house and lands proposed to be sold are situated.	Particulars of Lands proposed to be sold &. Nunjah No. of Cultays	Estent	Poonjah &c.	Amount of Berij
	Rs a p			Cawnies Cs	cts	Rs a p
Theroopavanum Karoothoovarawa Rowten ---- his Securities	245 " "					
1 Seetaramien ----------		Kouthagay in Theroopavanum	2 Chays 2	2 " "		27 6 9
2 Lutchmana Syengar ----------		Do	Do 2	2 4 "		20 9 1

The Estimated value of this land is Rupees 100---

Madura ----
18th October 1850

(Signed) R. D. Parker
Collector

Ordered

15114

Fort St. George 11th November 1850

Ordered that the following letter be sent in consequence.

No. 2313.

45-46

To The Register of the Sudr Udalut Court.

Sir,

I am directed by the Board of Revenue to request that you will obtain the opinion of the Judges of the Sudr Udalut Court as to the power of a Manager of an Estate under the Court of Wards to distrain and sell the property of Ryots for the discharge of arrears of Revenue.

2. The Board are doubtful whether a Manager has this power (which a zemindar has under Regulation XXVIII of 1802) even though he should comply with the terms required of a zemindar under section III Regulation V of 1822.

3 Should he not have this power it would of course be necessary for the Collector to sell the property himself under authority of the Court of Wards in the manner and form required by sections XI and XII of Regulation XXVI of 1802 in the case of arrears of Revenue due direct to Government.

4 The Board are aware that in appeal suit No. 4 of 1822 para 21 the Court of Sudr Udalut have stated the opinion that a Manager's powers are co-ordinate with those of a Zemindar, yet they are inclined to think this must be received with some restriction, as it is evident from the whole of Regulation V of 1804 that the Manager is to a certain degree dependent on and indeed under the Control of the Collector.

5 Whether he is so far independent as to be authorized to sell property under the circumstances above stated is the question which the Board are anxious to have decided by the Court of Sudr Udalut.

(Signed) N. H. Bayley
Secretary

To The Register of the Sudr Udalut Court

Requesting him to obtain the opinion of the Judges of the Sudr Udalut Court as to the power of a Manager of an Estate under the Court of Wards to distrain and sell the property of Ryots for the discharge of arrears of Revenue.

Revenue Bd Office
Fort St. George
11th November 1850

J. F. B.

15115 Fort St. George 11th November 1850.

Read the following Report.

No. 2214.

To
N. H. Bayley Esqre.
Secretary to the
Board of Revenue,
Fort St. George.

47

2506

From the Agt Collector of Tinnevelly

Sir,

Para 1. I have the honor to report on the result of the settlement of the Extra Sources of Revenue of this District for Fusly 1259 and to forward the usual Statements* therewith connected.

Reports on the result of the settlement of the Extra Sources of Revenue of this District for Fusly 1259.

Salt
Sayer
Sea Customs
Abkarry
Stamps
Moturpha
Small Farms
& Licenses
A & B and No. 1 to 17.

Salt.

	Rs.	A.	P.
Fusly 1258	3,02,920	8	0
" 1259	3,13,989	9	9
Increase	11,069	1	9

2. It is satisfactory to observe that the Collections realized from the sales of Salt during the year under report have exceeded those of the previous year by Rupees 11,069-1-9 and stand the highest of any year's revenue on record. This increase is chiefly owing to a large quantity of Salt having been taken for consumption in the Districts of Madura and Coimbatore.

The

	Fusly 1258 - Garce - Mds - Ms.	Fusly 1259 - Garce - Mds - Ms.
Balance on the 12th July	3117 - 218 - u	2973 - 388 - u
Deduct wastage since written off	9 - 235 - u	5 - 40 - u
	3107 - 383 - u	2968 - 348 - u
Supply received	2339 - 14 - u	2150 - 47 - u
	5446 - 397 - u	5118 - 395 - u
Gain by measurement	51 - 126 - u	67 - 331 - u
	5498 - 123 - u	5186 - 326 - u
Disposed of	2524 - 135 - u	2616 - 232 - u
	2973 - 388 - u	2570 - 94 - u
Deduct wastage	5 - 40 - u	8 - 112 - u
Balance at the close of the Fusly	2968 - 348 - u	2561 - 382 - u

3. The Margin Statement contains an Abstract regarding the manufacture of Salt during the year under Report and the Stock on hand at the close of the Fusly compared with the previous year: The decrease in the Manufacture was owing to the unfavorable state of the season for the operation in Fusly 1259.

4. A decrease in the Manufacture of Salt during the year under report as noticed in the preceding para has produced a corresponding decrease in the payment of Coodeemaremes or Ryots share to the amount of Rupees 1889 - 2 - 11 deducting from which a Net decrease of Rupees 184 - 3 - 6 in the Charges incurred for the repair of Copper Vessels & for sundry other Items the Net decrease stands at Rupees 1704 - 15 - 5 as shewn in the Margin.

Charges.	Rs.	A	P
Fusly 1258	35819	2	11
" 1259	34114	3	6
Decrease	1704	15	5

	Garce	Mds	Ms.
Decrease in Manufacture	188	36	7
Manufacturer's Share	Rs 1889	a 2	p 11
Net Increase in Extra Charges	184	3	6
	1704	15	5

The

	Rs	A	P
Collections	313989	9	9
Extra Revenue	19	9	3
	314009	3	u
Charges	34114	3	6
Net Collections of Fusly 1259	279894	15	6
Dº of Fusly 1258	267617	8	3
Increase	12277	7	3

5 The above charges being deducted from the gross Collections in the Margin the Net Salt Revenue for the year under report is Rupees 279894 - 15 - 6 being Rupees 12277 - 7 - 3 above that Fusly 1258.

Sayer. 6. The total decrease under this Head during the year under report amounted to Rupees 8833 - 4 - 3 which occurred in the Exportation of Piece Goods and Sundries to, and in the importation of Jaggery, Oil, Cocoanuts &c. from Travancore from which deducting an Increase of Rupees 2792 - 13 - 5 which took place in the importation of Betel nut Cut and Sundries and in the exportation of Tobacco &c. to the same state the Net decrease comes to Rupees 6040 - 6 - 10 as shewn in the Margin. The total Revenue under this Head including the sum of Rupees 95 - 15 - 5 brought to account under the Head of Extra Revenue stands at Rupees 45442 - 8 - 6 for Fusly 1259.

	Rs	A	P
Fusly 1258	51386	15	11
" 1259	45346	9	1
Decrease	6040	6	10

	Rs	A	P
Collections	45346	9	1
Extra Revenue	95	15	5
	45442	8	6

The

Charges.

	Cfds	As	P
Fusly 1258	2987	8	11
" " 1259	3007	"	6
Increase	19	7	7

7. The increase in the Charges of Fusly 1259 above those of the previous year is chiefly owing to the disbursements on account of repairs of Sayer Chowkies having been greater in Fusly 1259 than in the preceding year.

	Cfds	As	P
Gross Collections	45442	8	6
Deduct Charges	3007	"	6
Net Collections of Fusly 1259	42435	8	"
Dr. of Fusly 1258	48839	11	"
Decrease	6404	3	"

8. Deducting the Charges from the gross Collections the Net Sayer Revenue of Fusly 1259 amounts to 42435-8-" being Rupees 6404-3-" below that of the previous Fusly.

Sea Customs.

9. The particulars of the increase under this Head are given in the Statement No 9 accompanying from which it will be seen that the Net Increase of Rupees 1661-"-8 shown in the Margin is chiefly owing to the Exportation of Piece Goods to Ceylon having been greater in Fusly 1259 than in the previous year.

	Cfds	As	P
Fusly 1258	12929	"	3
" " 1259	14590	"	11
Increase	1661	"	8

10. The total Revenue under this Head including the sum of Rupees 31-14-" brought to account under the head of Extra Revenue stands at Rupees 14621-14-11 as shown in the Margin.

	Cfds	As	P
Collections	14590	"	11
Extra Revenue	31	14	"
	14621	14	11

The

Charges.

	Cfds	As	P
Fusly 1258	1857	15	6
" " 1259	1562	6	11
Decrease	295	8	7

11. The decrease in the Charges below those of the previous year amounting to Rupees 295-8-7 as shown in the Margin is chiefly owing to the disbursements on account of repairs of Chowkies and Extra Charges having been less in the year under report than in the preceding Fusly 1258.

12. The above Charges being deducted from the Gross Collections there remains a Net Revenue of Rupees 13059-8-" being Rupees 1812-1-10 above that of Fusly 1258.

	Cfds	As	P
Gross Collections	14621	14	11
Deduct Charges	1562	6	11
Net Revenue of Fusly 1259	13059	8	"
Dr. of Fusly 1258	11247	6	2
Increase	1812	1	10

Ab Parry.

13. The Arrack Rents of the District inclusive of the Arrack and Toddy Rents of the Towns of Palamcottah and Tuticorin for Fusly 1259 were given for Rupees 20100 or Rupees 3900 below the sum for which they were rented in the previous Fusly, in consequence of no better offers having been received owing to 2 causes 1st Loss incurred by the Renters in the previous year, 2d want of effective competition, deducting from this

this decrease an increase of Rupees 219-8-" effected in the sale of the Toddy Rent of the District and that of Trichendoor during the Native festival, the Net decrease in the demand under the Head of Abkarry for Fusly 1259 amounted to Rupees 3,680-8-" as shown in the Margin.

	Rs	A.	P.
Fusly 1258	28,612	8	"
—"— 1259	24,932	"	"
Decrease	3,680	8	"

14. Inclusive of the Collections on account of arrears of the previous year and Rupees 2-14-1 realized under the Head of Extra Revenue the gross receipts for the year under report amount to Rupees 25,324-14-1 which in the absence of any deduction on account of Charges in the year under report is the Net as well as the Gross Abkarry Revenue for Fusly 1259 being less than that of the previous Fusly by Rupees 3,479-9-11 as shown in the Margin.

	Crs	A.	P.
Current Collections	24,932	"	"
Arrears	390	"	"
Extra Revenue	2	14	1
Gross Collections of Fusly 1259	25,324	14	1
Do. of Fusly 1258	28804	8	"
Decrease	3,479	9	11

Stamps

15. It is satisfactory to observe that the sales of stamp papers during the year under report have exceeded those

those of the previous year by Rupees 5,331-14-" as shown in the Margin, chiefly owing to a general increased demand the true cause of which it is not easy to assign.

Fusly 1258	17383	6 "
—"— 1259	22715	4 "
Increase	5331	14 "

*Vide my letter 25th July 1850 para 4.

16. Including the sum of Company's Rupees 1466-15-" which comprises penalties received from parties for writing Documents on unstamped papers, and the additional Fees collected on Europe paper for Deeds as also the value of Stamp duty collected on papers furnished to Paupers the Gross receipts under the Head of Stamps amount to Rupees 24,182-3-" as shewn in the Margin.

	Crs	A.	P.
Current Collections	22715	4	"
Extra Revenue	1466	15	"
	24,182	3	"

Charges. 17. The disbursements under this Head during the year under report on account of refunds of Stamp duty under Section 4 Act XVII of 1848 having exceeded those of the past year by Rupees 2,662-8-" is the chief cause of the Net Increase of Rupees 2,656-13-6 shown in the Margin.

	Crs	A.	P.
Fusly 1258	1857	8	6
—"— 1259	4514	6	"
Increase	2,656	13	6

The

18. The above charges being deducted from the Gross Collections the Net Stamp Revenue of Fusly 1259 stands at Rupees 19,667-13-0 or Rupees 2,928-5-1 in excess of that of Fusly 1258.

	Rs	A	P
Gross Collections	24,182	3	0
Deduct Charges	4,514	6	0
Net Revenue of Fusly 1259	19,667	13	0
Do. of Fusly 1258	16,739	7	11
Increase	2,928	5	1

19. The demand under this Head has exceeded that of the previous Fusly by Rupees 255-14-9 owing it is satisfactory to observe, chiefly to an increase in the loom tax consequent on many additional looms brought to account in the year under report.-

Motorpha

Demand	CRs	A.	P.
Fusly 1258	94,953	3	5
" 1259	95,209	2	7
Increase	255	14	9

	CRs	A	P.
Current Collections	94,875	10	7
Arrears	153	5	3
Extra Revenue	802	9	9
Total Collections of Fusly 1259	95,831	9	7
Do. of Fusly 1258	97,097	2	4
Decrease	1,265	8	9

20. The Collections on account of the above demand within the Fusly amounted to Rupees 94,875-10-7 leaving at its termination a balance of Rupees 333-7-7 which has been reduced by subsequent Collections upto 15th Instant to Rupees 86-8-9 - Including arrears and

and Extra Revenue the aggregate receipts were Rupees 95,831-9-7 which in the absence of any Charges is the Net Revenue under the head of Motorpha for the year under report, and is Rupees 1,265-8-9 below that of Fusly 1258 owing chiefly to a decrease of 1,314-5-11 brought to account in the year under report under the Head of Extra Charges being the amount of allowances to Palaputtu Yeomiadars.-

Small Farms and Licenses

Demand	CRs	A.	P.
Fusly. 1258	37,739	9	4
" 1259	17,261	10	9
Decrease	20,477	14	7

Note - The Chanks were sold on the 15th August 1850 for CRs 13973-4-8 so that the actual decrease on this Item is Rupees 4721-8-5.-

21. Of the decrease of Rupees 20,477-14-7 in the demand of this Branch of Revenue which comprises the Items of Cheyaroot, Chank and Fish Rents Rupees 18,694-13-1 is a nominal decrease under the Item of Chank Revenue the demand on that account not having been ascertained within the close of the Fusly and included in the demand for the year in consequence of no sale having then been effected of the Chanks - Of the remainder Rupees 1,783-1-6 Rupees 1,413-1-6 is a decrease under the Item of Fish Revenue and

Rupees

Rupees 340 under that of Cheyaroot, the former owing to certain Tanks fed by local rains having received but a scanty supply from a failure of Rain, and the latter owing to no good offers having been received for the Rent of the same.-

22. The Collections realized within the Fusly on account of the above Demand were Rupees 16,312-4-2 leaving a balance at the close of the year of Rupees 949-6-7 which has been reduced by subsequent Collections up to the 15th Instant to Rupees 79-2-5 which is due on account of Fish Revenue.-

23. The Current Collections together with Extra Revenue and arrears on account of the previous year exhibit the gross receipts on account of Fusly 1259 at Rupees 35,716-9-11 from which deducting the sums of Rupees 10,463-7-1 being the amount of Charges incurred for the payment of Divers and Chank Subsidy &c. the Net Revenue under the Head of Small Farms and Licenses for Fusly 1259 comes to Rupees 25,253-2-10 less than that of Fusly 1258.-

Collections		16,312-4-2
Arrears		19,400-5-11
Extra Revenue		3-15-10
Total Collections of Fusly 1259	}	35,716-9-11
Deduct Charges		10,463-7-1
Net Revenue for Fusly 1259	}	25,253-2-10
Dr. Fusly 1258		26636-13-1
Decrease		1383-10-3

being Rupees 1,383-10-3

The

24. The total demand Collection and Balance on account of the different Sources of Revenue compared and spoken of in the preceding Paras are shown in the following Statement.-

	Fusly 1258.			Fusly 1259.			Increase.			Decrease.		
	CRs	A	P	CRs	A	P	CRs	A	P	CRs	A	P
Demand	5,45,925	2	11	5,34,044	4	8	"	"	"	11,880	14	3
Balance at the end of the Fusly	20,122	9	7	1,282	14	2	"	"	"	18,839	11	5
Current Collections	5,25,802	9	4	5,32,761	6	6	6,958	13	2	"	"	"
Arrears	19,717	13	2	19,943	11	2	225	14	"	"	"	"
Extra Revenue	4,492	15	10	2,423	13	4	"	"	"	2,069	2	6
Total	5,50,013	6	4	5,55,128	15	"	5,115	8	8	"	"	"
Deduct Charges	53,030	13	7	53,661	8	"	630	10	5	"	"	"
Net Revenue	4,96,982	8	9	5,01,467	7	"	4,484	14	3	"	"	"

25. From the above Statement it will be seen that compared with Fusly 1258 there is a decrease in the total demand

on

Fort St. George 11th November 1850

on account of Extra Sources of Revenue for Fusly 1259 of Rupees 11,880-11-3. This decrease is only nominal for when the price of the Chanks of Fusly 1259 since sold for Rupees 13,973-4-8 is added, the total demand on account of Extra Revenue for the Fusly under report will comes to Rupees 5,48,017-9-4 or Rupees 2,092-6-5 above that of the previous Fusly 1258. In the Collections realized within the Fusly there is an increase of Rupees 6,958-13-2. The increase of Rupees 630-10-5 in the charges of the year under report is chiefly in the payment on account of refunds of Stamp duty under Section 4 Act XVII of 1848 already noticed.

26. The balance at the end of the Fusly was only Rupees 1,282-14-2 or Rupees 18,839-11-5 less than that of the previous Fusly and this balance has been reduced by subsequent Collections up to 15th Instant to Rupees 155-11-2.

27. The above decrease of Rupees 18,839-11-5 in the balance at the end of the Fusly is however only nominal for if the Chank demand for the year had

D.S.

Fort St. George 11th November 1850.

had been set down the balance would have amounted to Rupees 15,256-2-10 or 4,896-3-9 less than at the end of Fusly 1258. But this is not unsatisfactory and upon the whole it is gratifying to me to be able to make so good a report as this is upon the Revenue derived from Extra Sources during the past Fusly.

I have &c.

Sinnevelly 21st September 1850

/Signed/ C. J. Bird
Acting Collector

Statement

15128

A Statement Shewing the Demand Collection and

Balance

Fusly 1258

		Settlement of Fusly 1258	Collections up to 11th July of Fusly 1258	Extra Collections of Fusly 1258
		1	2	3	4
		£ Rs a p	£ Rs a p	£ Rs a p
1	Salt	302,920 8 0	302,920 8 0	516 3 2
2	Sayer	51,386 15 11	51,386 15 11	440 4 0
3	Sea Customs	12,929 0 3	12,929 0 3	176 5 5
4	Abkarry	28,612 8 0	28,222 8 0	3 0 0
5	Sundry Small farms & Licences	37,739 9 4	18,183 3 5	26 9 2
6	Stamps	17,383 6 0	17,383 6 0	1213 10 5
7	Moturpha	94,953 3 5	94,776 15 9	2,116 15 8
	Total	5,45,925 2 11	5,25,802 9 4	4492 15 10

Fro

Balance 8 and 1259.

parison of the Total
lection of Fusly 1258 with
e of Fusly 1259

Collections in Fusly 1259 / 1257

	Total collections on account of 1258	Increase	Decrease	Collections in Cash	Add amount remitted under sanction of Govt. dated 8th April 1850	Balance
	5	14	15	4	5	6
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
	303436	1572 7 10	0 0 0	0 0 0	0 0 0	0 0 0
	51827	0 0 0	6,384 11 5	0 0 0	0 0 0	0 0 0
	13105	516 9 3	0 0 0	0 0 0	0 0 0	0 0 0
	28225	8 0 0	3290 9 11	0 0 0	0 0 0	0 0 0
	18209	1/2 0 0	1893 8 7	0 0 0	0 0 0	0 0 0
	18597	0 585 2 7	0 0 0	0 0 0	0 0 0	0 0 0
	96893	15 0 0	1215 11 1	0 0 0	0 0 0	0 0 0
	530295	9 574 3 8	12784 9 0	0 0 0	148 14 2	148 3 10
			89 10 8	0 0 0	0 0 0	148 2 5

or
Statement

15128

A Sales

Fort St. George 11th November 1850.

alance of arrears of Extra Revenue due on de

of former Fuslies for Fusly 1259 in the Province of Tinnevelly

		Collections in Fusly 1259						Total Collections during Fusly 1259 on account of arrears of Fuslies 1256 1257 & 1258						
		Arrears due on account of Fusly 1257	Collections in Cash	Add amount remitted under sanction of Government	Total	Balance		Arrears due on account of Fusly 1258	Collections in Fusly 1259	Balance	Collections in Cash	Add Amount remitted under sanction of Govt dated 8th April 1850	Total	Balance
		7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
1	Salt.	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "
2	Sayer	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "
3	Sea	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "
4	Abk	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "
5	Sunc	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "	" "
	D°	" "	" "	" "	" "	" "	" "	390 " "	390 " "	" "	390 " "	" "	390 " "	" "
6	Sta	" "	" "	" "	" "	" "	" "	19556 5 11	19400 5 11	156 " "	19400 5 11	" "	19400 5 11	157 14 7
7	Mak	" "	1 14 7	" "	" "	1 14 7	" "	" "	" "	" "	" "	" "	" "	" "
		14 2	" "	33 5 5	" "	33 5 5	" "	176 3 8	153 5 3	22 14 5	153 5 3	148 14 2	302 3 5	56 3 10
		14 2	" "	35 4 7	" "	35 4 7	" "	20122 9 7	19943 11 2	178 14 5	19943 11 2	148 14 2	20092 9 4	214 2 5

Tinnevelly 11th July 1850

C. C. Js / Signed / C. J. Bird / A. Collr

Statement

1245	1275	53	"	2730 15 3/4	" 138888 11 8
1246	1249	195	"	169938 20	" 136198 3 "
1247	2312	190	"	271497	" " 242809 11 "
1248	1352	150	"	282315	" " 247025 10 1
1249	2158	346	5	271063 39 8	237181 " "
1250	1413	378	3 1/4	289673 20 11	253664 5 3
1251	2340	71	1/2	280821 12 12	245718 10 8
1252	1397	72	3	287661 28 8	251703 15 11
1253	2295	391	"	275311 12 "	270812 5 3
1254	2384	17	1/2	286088 4 12	302681 2 1
1255	2439	151	4	292755 18 "	292755 7 4
1256	2580	340	4	309702 6 "	309702 2 5
1257	2335	284	1/2	280285 11 12	280285 4 9
1258	1524	135	"	302920 20 "	302920 8 "
1259	2616	232	"	313989 24 "	313989 9 9

Of
Amounts 11 — July 1850 Carried forward from Last Sitting Collection

Amount brought forward — — —

15132

No 3 Statement Shewing the Quantity of Salt manufactured [illegible] of Tinnevelly

Fasly 1258

comparison between columns 7 and 12

Names of the Chankies	Names of the Salt Pans or places of Manufacture	Quantity of Salt manufactured In Madras Garces	In Maunds	Quantity of Salt	Quantity sold at or 1 Rupee per 120 Rs per Garce Maund	Value	Increase	Decrease
1	2	3	4	5	6	7	8	9
		M G m m	I M S C	m G m m	I M S C	C R a p	C R a p	
Vypaur	Vypaur	330 " "	39600 " "	377 205 "	45301 20 "	45301 8 "	" " "	28797 9 7
Munjancolum	Munjancolum	200 " "	24000 " "	" " "	" " "	4931 5 8 "	" " "	
Anasady	Anasady	280 " "	33600 " "	471 65 "	56539 20 "	56539 8 "	" " "	6425 1 7
Tuticorin	Tuticorin	270 " "	32400 " "	468 270 "	56241 " "	56241 " "	" " "	2542 8 "
Palaicail	Palaicail	296 300 "	35610 " "	342 50 "	41053 " "	41053 " "	8298 " "	" " "
Coilpatam	Coilpatam	513 59 "	61577 28 "	612 159 "	73487 28 "	73487 11 2	" " "	11500 7 11
Coolasagra patam	Coolasagrapatam	282 122 "	33876 24 "	125 1 "	15000 12 "	15000 " "	1922 11 2	" " "
Viziapatty	Viziapatty	81 32 "	9729 24 "	77 130 "	9279 " "	9279 " "	" " "	2784 9 7
Coottangally	Coottangally	85 301 "	10293 12 "	50 55 "	6016 20 "	6016 8 "	3583 3 3	" " "
Total		2339 14 "	280684 8 "	2524 135 "	302920 20 "	302920 8 "	63119 6 5	52050 4 8
							11069 1 9	

1200	" "	9	398 "	1199 16	" "	2 "	24 "	0	0	0	0
1200	" "	9	355 "	1186 20 "	" "	45 "	13 20 "	0	0	0	0
1200	" "	9	272 "	1161 24 "	" "	128 "	38 16 "	0	0	0	0
1200	" "	9	330 "	1185 " "	" "	50 "	15 " "	0	0	0	0
1200	" "	9	325 "	1177 20 "	" "	75 "	22 20 "	0	0	0	0
1200	" "	9	350 "	1185 " "	" "	40 "	14 " "	0	0	0	0

Valuation Valuation

			9	10	"	"	1200	"	"	9	356	"	1186	32	"	"	44	"	13	8	"
			10	10	"	"	1200	"	"	9	373	"	1191	36	"	"	27	"	8	4	"
			12	10	"	"	1200	"	"	9	309	"	1172	28	"	"	91	"	27	12	"
			14	10	"	"	1200	"	"	9	343	"	1182	36	"	"	57	"	17	4	"
			15	10	"	"	1200	"	"	9	320	"	1176	"	"	"	80	"	24	"	"
			16	10	"	"	1200	"	"	9	358	"	1187	16	"	"	42	"	12	24	"
Manjacolum	Manjacolum		17	10	"	"	1200	"	"	9	333	"	1179	36	"	"	67	"	20	4	"
			18	10	"	"	1200	"	"	9	258	"	1157	16	"	"	142	"	42	24	"
			19	10	"	"	1200	"	"	9	240	"	1152	"	"	"	160	"	48	"	"
			20	10	"	"	1200	"	"	9	90	"	1107	"	"	"	310	"	93	"	"
			21	10	"	"	1200	"	"	9	299	"	1169	28	"	"	101	"	30	12	"
			22	10	"	"	1200	"	"	9	178	"	1133	16	"	"	222	"	66	24	"
			23	10	"	"	1200	"	"	9	97	"	1109	4	"	"	303	"	90	36	"
			24	10	"	"	1200	"	"	9	258	"	1157	16	"	"	142	"	42	24	"
			25	10	"	"	1200	"	"	9	317	"	1175	4	"	"	83	"	24	36	"
			26	10	"	"	1200	"	"	9	176	"	1132	32	"	"	224	"	67	8	"
			27	10	"	"	1200	"	"	9	99	"	1109	28	"	"	301	"	90	12	"
			28	7	361	"	948	12	"	7	221	"	906	12	"	"	140	"	42	"	"
			23	227	361	"	27348	12	"	220	325	"	26497	20	"	7	36	"	850	32	"
		1848	11	10	"	"	1200	"	"	9	383	"	1194	36	"	"	17	"	5	4	"
Sutacorui	Sutacorui	1849	1	10	"	"	1200	"	"	9	397	"	1199	4	"	"	3	"	"	36	"
			13	10	"	"	1200	"	"	9	327	"	1178	4	"	"	73	"	21	36	"
			3	30	"	"	3600	"	"	29	307	"	3572	4	"	"	93	"	27	36	"
Paliacoil	Paliacoil	1849	8	10	"	"	1200	"	"	9	353	"	1185	36	"	"	47	"	14	4	"

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Fort St. George 11th November 1850.

1848.	M	G	M	M	I	M	S	C	M	G	M	M	I	M	S	C	M	G	M	M	I	M	S	C
	18	10	"	"	1200	"	"		9	365	"	1189	20	"	"		35	"	10	20	"
	20	10	"	"	1200	"	"		9	312	"	1173	24	"	"		88	"	26	16	"
Coolasagarapatam Coolasagarapatam	22	10	"	"	1200	"	"		9	349	"	1184	28	"	"		51	"	15	12	"
	23	10	"	"	1200	"	"		9	386	"	1195	32	"	"		14	"	4	8	"
	24	2	284	"	325	8	"		2	234	"	310	8	"	"		50	"	15	"	"
1849																								
	1	10	"	"	1200	"	"		9	302	"	1170	24	"	"		98	"	29	16	"
	6	52	284	"	6325	8	"		51	348	"	6224	16	"	"		336	"	100	32	"
Grand Total	40	320	245	"	38473	20	"		312	133	"	37479	36	"	8		112	"	993	24	"

Tinnevelly 11th July 1850 E. E. Fs. /Signed/ C. J. Bird
Acting Collector

F.A.

15135

Fort St. George 11th November 1850

No. 5.

No. 6 Comparative Statement of the Collections of Frontier duty between Fusleies 1258 and 1259 in the District of Tinnevelly.

Name of Chowkies	Amanie Bariz of Fusly 1258	Amanie Bariz of Fusly 1259	Increase	Decrease
	C Rupees a/c	C Rs a/c	C Rs a/c	C Rs a/c
Frontier Chowkies				
Pooliary	8,904 11 7	9,322 11 5	417 15 10	" " "
Pumbooly	10,018 2 1	9,868 12 4	" " "	149 5 9
Parvoongoody	31,750 12 2	25,263 6 4	" " "	6,487 5 10
Alvarcoorchy	125 7 10	79 15 11	" " "	45 7 11
Davadanum	587 14 3	811 11 1	223 12 10	" " "
Total	51,386 15 11	45,346 9 1	641 12 8	6682 3 6
			Deduct Increase	641 12 8
			Nd Decrease	6,040 6 10

Tinnevelly 11th July 1850 E. E. Fs. /Signed/ C. J. Bird
Asst Collector.

Statement

15136

Fort St George 11th November 1850

No 6.

No 7 Statement Shewing the different Items on which the land Duty has been collected in Fasly 1259 in the District of Tinnevelly as required by the Minutes of Consultation of 7th January 1837

	Raw articles	6Rs a 8	6Rs a 8
1	Betel	78 14 10	
2	Betel nut Split	16,404 11 7	
3	Cocoanuts	1634 7 11	
4	Salt Fish	2,909 10 3	
5	Tamarinds	1472 3 3	
6	Paddy	580 8 9	
7	Rape Seed	303 11 9	
8	Penna Parel	295 10 1	
9	Wheat	. 1 7	
10	Green Gram	88 12 7	
11	Red Gram	110 3 .	
12	Black Gram	261 5 1	
13	Lamp Oil Seed	14 12 10	
14	Tobacco	7098 10 11	
15	Horse Gram	47 12 9	
16	Sawmy	. 8 2	
17	Varagoo	. 3 2	
18	Cumbumpollo	. 1 11	
19	Mochy	1 13 9	
20	Bengal Gram	8 3 4	
21	Cholum	3 2 1	
22	Margosa Seeds	14 14 2	
23	Natcheny	. . 6	
24	Thuttay Type	39 1 3	
25	Kudycannee	. 2 .	
26	Keerathundoo Seeds	. . 9	
27	Sadunconparel	. 7 11	
28	Chilly	255 2 2	
29	Turmerick	60 2 3	
30	Onion	104 . 2	
31	Garlic	212 10 8	
32	Pillow Cotton	53 . 11	
33	Chaya root	77 6 3	
34	Cummin Seed	234 8 4	
35	Coriander Seed	53 2 .	
36	Green Ginger	14 7 10 7	
37	Dry Ginger	46 13 2	
38	Adjuvan Seeds	22 15 8	
39	Poppy Seeds	. 10 7	
40	Calamus	2 5 2	
41	Chittarathy	1 4 6	
42	Thalesaputtery	1 10 4	
43	Serotha Koo	. 9 11	
44	Sany Nayero	. 1 .	
45	Garoodapuchay	. 1 2	
46	Culmar	. 5 2	
47	Vembadum Juttay	. . 10	
48	Sadamanjy	5 2 2	
49	Seruba Kapoo	1 3 3	
50	Paran Kee Juttay or Chinarot	3 14 2	
51	Naroo Koomolum	2 12 2	
52	Wild Cummin Seeds	. 4 .	

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Fort St George 11th November 1850

No 6.

No 7 Statement shewing the different Items on which the land Duty has been collected in Fasly 1259 in the District of Tinnevelly as required by the Minutes of Consultation of 7th January 1837

	Raw articles	Rs	a	p	Rs	a	p
1	Betel	78	14	10			
2	Betel nut Split	16,404	11	7			
3	Cocoanuts	1,634	7	11			
4	Salt Fish	2,909	10	3			
5	Tamarinds	1,472	3	3			
6	Paddy	580	8	9			
7	Rape Seed	303	11	9			
8	Penna Parel	295	10	1			
9	Wheat		1	7			
10	Green Gram	88	12	7			
11	Red Gram	110	3				
12	Black Gram	261	5	1			
13	Lamp Oil Seed	14	12	10			
14	Tobacco	7,098	10	11			
15	Horse Gram	47	12	9			
16	Sawmy			8	2		
17	Varagoo			3	2		
18	Cumbumpollo			4	11		
19	Mochy	1	13	9			
20	Bengal Gram	8	3	4			
21	Cholum	3	2	1			
22	Margosa Seeds	14	14	2			
23	Natchenny				6		
24	Thuttaypyre	39	1	3			
25	Kudycannee			2			
26	Kiratthundoo Seeds				9		
27	Sadunconparel			7	11		
28	Chilly	255	2	2			
29	Turmerick	60	2	3			
30	Onion	104		2			
31	Garlic	212	10	8			
32	Pillow Cotton	53		11			
33	Chaya root	77	6	3			
34	Cummin Seed	234	8	4			
35	Coriander Seed	53	2				
36	Green Ginger	147	10	7			
37	Dry Ginger	46	13	2			
38	Adjuvan Seeds	22	15	8			
39	Poppy Seeds			10	7		
40	Calamus	2	5	2			
41	Cuttarathy	1	4	6			
42	Thalesaputtery	1	10	4			
43	Serothacoo			9	11		
44	Sany Nayeroo			1			
45	Garodapuchay			1	2		
46	Culnar			5	2		
47	Vembadum puttay				10		
48	Sadamanjy	5	2	2			
49	Senbakapoo	1	3	3			
50	Paran Kee puttay or Chinarot	3	14	2			
51	Naroo Koomolum	2	12	2			
52	Wild Cummin Seeds			4			

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Fort St George 11 November 1850

			6R	a	6R	a
53	Sarakoopy		2	14	10	
54	Sathacoppy		1	7	9	
55	Clavangaputtey		"	1	2	
56	Cusloorymunjul		"	"	9	
57	Mustard		10	3	0	
58	Dill		4	1	4	
59	Black Cummin Seed		"	10	10	
60	Coffee		"	4	7	
61	Coorsaney Omum		"	5	3	
62	Culpansy		"	"	9	
63	Matharagapoo		"	"	7	
64	Cadookoroscany		"	6	11	
65	Saleyavery		"	58		
66	Bengal putchay		"	1	5	
67	Cowleymun		"	3	7	
68	Magarapoo		"	3	"	
69	Carovalumputtay		"	1	11	
70	Carcolarseed		"	5	5	
71	Senna leaves		"	1	3	
72	Cundunkathry root		"	"	2	
73	Shavatharum		3	1	10	
74	Nairvalum or Croton		3	15	6	
75	Cachumputtay		"	2	5	
76	Vaswovasee coy		"	1	11	
77	Vaswovasee puttry		4	15	5	
78	Gorkas		"	5	6	
79	Poolookyvair		"	"	9	
80	Coocadaga Singy		"	"	6	
81	Samoothera palum		"	"	2	
82	Shurcolum		"	"	7	
83	Sevathy		"	2	8	
84	Coostum or Putchuck		"	6	10	
85	Arsenic White		"	6	3	
86	Peetharegany		1	4	1	
87	Cadoocoy		"	"	3	
88	Kakycolly Seeds		"	"	5	
89	Gallnut		"	4	8	
90	Hingroe		"	3	9	
91	Santhoorockkumpoo		2	8	1	
92	Munjanathy puttay		"	1	5	
93	Japan wood		33	7	8	
94	Poovanthee		4	3	2	
95	Raisins		"	6	11	
96	Dates		1	12	6	
97	Cashewnuts		3	10	6	
98	Almonds		1	13	8	
99	Cat Gut		"	5	5	
100	Deer's Horn		"	6	"	
101	Sadamboo		15	"	11	
102	Moorockkum Vuttul		29	3	7	
103	Anthala Vuttul		12	1	11	
104	Soonda Vuttul		2	11	"	
105	Bullock Horn		"	"	11	
106	Jumboo		"	3	6	

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Fort St George 11th November 1850

		lbs	a	o	lbs	a	o
107	Rootheradrum or Bramins Seeds				"	5	2
108	Cow tails				81	4	9
109	Honey wax				4	11	6
110	Marul Nar				2	4	9
111	Potatoes				7	1	4
112	Ochre				"	15	4
113	Chank				"	2	6
114	Bird Skins				"	3	9
115	Cuspacys root				1	8	11
116	Quills				"	1	6
117	Gopee				"	5	7
118	Rattans				"	1	2
119	Skin				8	13	1
120	Cudjan Canes				"	3	11
121	Lamichens root				"	"	5
122	Elkes Horn				"	9	11
123	Garjah				2	10	8
124	Savary				1	14	8
125	Hing				21	11	5
126	Cotton Seeds				5	10	6
127	Coraymodee				31	"	1
128	Cadamancoomboo				1	2	"
129	Cocoanut Plants				1	"	7
130	Carrangely				"	"	9
131	Arricanut				"	5	9
132	Indigo Seed or Avery very				"	3	9
133	Cheyacay				"	2	3
134	Shenmunadel				"	"	8
135	Dammar				5	"	3
136	Benjamin				2	"	"
137	Cardamums Seeds				6	11	4
138	Long Pepper				"	6	2
139	Caravapuddy Columboo				3	2	9
140	Do Country				14	2	8
141	Pepper				1	12	10
142	Mace				3	1	"
143	Sandal wood				5	"	8
144	Akil Cuttay				2	"	10
145	Bamboos				88	9	10
146	Mangoe Planks				19	8	"
147	Teak Do				73	7	5
148	Palmira Rafters				1	3	4
149	Marootham Planks & Piece				"	4	"
150	Jungle Sticks				"	"	4
151	Planks different Sorts				2	"	"
152	Jungle Rafters				"	2	5
153	Jack Planks				2	8	1
154	Planks different Sorts of Jungle				2	3	"
155	Vagy Planks				2	12	5
156	Marootham Planks				"	3	6
157	Catty Do				1	"	"
						33,210	3 5

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Fort St George 11th November 1850

	Manufactured articles	£	s	d
1	Rice	115	15	6
2	Piece Goods	7300	6	4
3	Cotton thread	217	6	10
4	Silk thread	14	5	5
5	Coorgah wool	26	7	2
6	Coloured thread	7	"	7
7	Yellow thread	"	11	9
8	Red thread	1	1	"
9	Green thread	"	5	"
10	Silk rope	"	"	1
11	Porecadalay	4	13	7
12	Jaggery Palmirah	9458	13	2
13	Ghee	108	15	4
14	Loose Coir	113	4	5
15	Cassavonnar Coir	105	12	1
16	Palankeen with its furniture	100	"	"
17	Copper Old	239	15	"
18	Copper	53	2	1
19	Country Iron	75	6	8
20	Europe Do	2	6	1
21	Steel	"	6	6
22	Kanthum a Kind of Metal	1	2	4
23	Iron of Cheroondam Province	"	5	1
24	Casks revetts	"	"	2
25	White lead	"	1	5
26	Lead	"	3	7
27	Gingely Oil	161	14	9
28	Coccanut Oil	837	7	8
29	Pinnyay Oil	920	11	8
30	Anthanum	"	1	1
31	Salt petre	16	8	"
32	Brimstone	4	14	8
33	Borax	1	"	10
34	White aloes	"	4	7
35	Arapoo	3	2	9
36	Black aloes	"	5	8
37	Valayel Copperas	"	2	"
38	Long pepper	4	"	4
39	Poolankelangoo	3	"	11
40	Catchew	"	6	8
41	Red powder	"	"	7
42	Navasarum	"	11	5
43	Camphire	25	"	"
44	Rock Salt	3	11	7
45	Arrow root	3	9	9
46	Cashewnut Peeled	1	7	4
47	Indigo	9	8	1
48	Morroccum Box	1	10	1
49	Mat Bed	10	3	8
50	Bed	"	14	"
51	Brass Box small	1	"	5
52	Wooden Box	7	2	1
53	Cavaly Coorah mat	1	"	3
54	Wooden pepper Box	14	13	11
55	Cudjan mats	"	"	4
56	Pillow	"	8	1
57	Wooden toys	"	8	4
58	Wooden lamp stands	"	1	"
59	Wooden couch	"	5	7
60	Rattan Boxes in different sorts	5	7	9
61	Grindingstone	"	"	6
62	Jars	2	14	11
63	Mills	"	1	2
64	Stone mortar	"	1	9
65	Wooden cradle	"	1	9
66	Shaly mat	"	9	2
67	Stools	"	"	10
68	Folding Do	"	2	"
69	Wooden cot	3	6	5
70	Morrocum Box small	"	2	10
71	Wooden Box small	"	"	4
72	Do plate	"	"	5
73	Brass Boxes	2	2	5
74	Betel nut Box	"	2	2
75	Wooden Dolls	"	"	7
76	Swinging cot	"	2	5
77	Perumboo covay	"	"	5
78	Coir mats	"	11	5
79	Almirah	1	"	10
80	Sevvettambalum	"	6	"
81	Wooden Pots	"	"	10
82	Do Lamp	"	"	9

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Fort St George 11th November 1850

				£	s	d	£	s	d
83	Sherovalacoottee							1	2
84	Sirovamanny							1	
85	Rattan mats						1	4	11
86	Shaly Umbrella							2	4
87	Earthen Pots								6
88	Chairs						7	8	
89	Tables						4	8	
90	Tin Box							2	9
91	Colombos mats								3
92	Tin lamp								2
93	Do mug								1
94	Fishing nets						35	4	8
95	Samathiopottoo								10
96	Shane pangoo						1	3	3
97	Different Sorts of Stone Chattties						1	8	6
98	Valeyel						22	1	2
99	Billhook							8	2
100	Cauxy Coopees or small Bottles							1	5
101	Silk Umbrella							4	4
102	Nankeen Umbrellas						6	6	3
103	Sieve							4	10
104	Box containing glass &c							12	
105	Different Sorts of glasses						1		3
106	Panes of Glass							4	4
107	Sharee Oodum							4	2
108	Shoes						5	9	2
109	Do Banauttu							2	6
110	Essence of Rose							1	5
111	Nar Baskets						15	10	2
112	Iron measures							1	3
113	Wooden measure								1
114	Iron Shovycul							1	3
115	Different Sorts of Iron Pots						3	2	10
116	Combs &c						2	2	11
117	Lantern								9
118	Oocka Snakes							3	4
119	Earthen Beads							4	1
120	Coral beads							4	2
121	Corals							12	
122	Pansy beads							11	6
123	Pansy Sundries							5	1
124	Black Sea							9	7
125	Red Cotton							1	2
126	Spectacles case							3	1
127	Fire Box								11
128	Chank bracelet								7
129	Do rings						2		4
130	Sugar						4	7	5
131	Coongoomum							5	10
132	Palmira Sugarcandy						6	15	10
133	Appalum						11	15	9
134	Asses							1	5
135	Glass							1	
136	Snuff Boxes						1	6	10
137	Slippers							6	1
138	Razors							2	
139	Iron Mercals							3	1
140	Cegars						6	7	
141	Kummul Horn								8
142	Do Brass							7	2
143	Soda Water						4	8	
144	China Waters							6	3
145	Tin Plates								6
146	Rakoothagadoo								6
147	Chank heads								3
148	Iron Strings							2	8
149	Soap							10	7
150	Silk neck cloth &c						1	3	2
151	Muttyr paul								8
152	Paper Umbrella							2	4
153	Packauley							1	7
154	Valayel Sillo								6
155	Puppets							1	3
156	Horse Bandy						10	8	
157	Fork Iron								3
158	Scissors								2
159	Nut Cutter								4
160	Harness &c							11	2
161	Steel Pens								4
162	Flints							13	8
163	Iron Suttoovum								3

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Fort St George 11th November 1850

			6 Rs	a	6
164	Iron Spoon			"	6
165	Bullock Bandies		6	4	4
166	Wheels			5	"
167	Smelling Powder			3	1
168	Crackers			"	4
169	Wooden Shoe			"	3
170	Fish hooks			"	3
171	Tefsil			"	2
172	Gun powder			"	3
173	Sambraunay stylum			"	1
174	Brafs spoon			"	1 5
175	Pen Knife			"	1
176	Tumbler			"	9
177	Brafs wares			"	1 8
178	Wooden Slippers			"	14 5
179	Palankeen		7	8	
180	Box			"	1
181	Ink Bottle			"	1
182	Slate			"	1
183	Cocoanut Poonnakoo			1	9 4
184	Sandal			"	10
185	Pantham thasy			"	8
186	Spinning wheel			1	8 3
187	Bamboomeasures &c		2	10	10
188	Rose water		2	"	4
189	Scales		7	3	2
190	Different Sorts of Combs			"	2 6
191	Wooden cases for Scales			1	1 "
192	Sandals			"	8 5
193	Grow Knife			"	1 4
194	Whet Stone			"	" 4
195	Cards pack			"	3 2
196	Weaving instrument			"	1 1
197	Wooden Valayel			"	1 "
198	Brafs Box Small			"	2 11
199	Small Woon Boxes of different Sizes			"	1 6
200	Munjany			"	4 10
201	Kombara Koor Wax			"	1 7
202	Shumboo			"	4 1
203	Rattan Canes			"	2 8
204	Rattan Mats			"	" 5
205	Small Bandy			"	" 10
206	Saw made of Canechum ware			"	" 5
207	Colored cane			"	1 2
208	Cotton cleaning Instrument			"	" 2
209	Pan zor's heads different kinds			"	3 2
210	File			"	" 10
211	Box containing different sizes of pen knives		2	8	"
212	Rattans used for carts			"	1 3
213	Little tinkling Bells			"	12 10
214	Leather case			"	3 "
215	Avalanaccoor wax		2	7	"
216	Coppara or Dry cocanuts		2	"	4
217	Comilimanoe			"	" 4
218	Plates &c made of beads			"	1 2
219	Pickles			"	" 4
220	Sattoovum			"	1 "
221	Globes		1	"	10
222	Crescents Saw			"	" 3
223	Spear			"	4 "
224	Wooden plates			"	" 10
225	Karnatic Palankeen		7	8	"
226	Cudjan Books			"	" 10
227	Kacha Cokil			"	" 9
228	Cocoanut Jaggery			"	4 7
229	Beer		1	12	8
230	Brandy			"	4 "
231	Jam			"	2 9
232	Gin			"	" 3
233	Nauvollee oil			"	2 6
234	Lamp D°		2	8	11
235	Varnish		1	8	6
236	Margosa oil			"	12 1
237	Brown Papers		21	6	8
238	China Papers			"	13 "
239	Coloured D°			"	3 7
240	Books		5	5	2
241	Beams different Sorts			"	13 2
242	Bamboos		10	13	7
243	Avala Kumboo			"	5 7
244	Kamoocum Salankie		1	12	7
245	Axeltree of the Car		55	"	"
246	Casamarum			"	2 1
247	Kauttoo Coal			"	4 4

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Fort St George 11th November 1850

No 7.

No 8 Statement of the Gross Collections of Sea Customs Revenue in Fusly 1259 in the Province of Tinnevelly.

Names of Chowkies	Amount of Collection for Fusly 1259.
	C Rs a p
Vypaur	4980
Tuticorin	9,751 4 8
Coilpatam	2,595 10 10
Coolasagrapatam	2,193 9 2
	14,590 " 11
Tonnage Duty	1017 14 4

Tinnevelly, 11th July 1850

C. C. Pos signed G. J. Bird
Acting Collector.

Particulars

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Fort St George 11th November 1850

C Rs a p

248	Honavalapatam	23 11 3
249	Swargovabeams	" " 7
250	Sowandy planks	" " 9
251	Calpetta beams	1 4 "
252	Jungle Beams of different sizes	13 13 7
253	Jungle wood	3 8 4
254	Plank Used for sailing	" 6 3
255	Handle of Punnettes	" " 4
256	Royal Plank	" " 10
257	Ditto	" " 11
258	Sugeney Planks	23 11 3
259	Jungle wood Poles	" " 7
260	Cloppha Beams	" " 9
261	Cloppha wood	1 4 "
262	Cadapapa Cumbo	2 12 "
263	Sham Sticks	1 8 "
264	Wooden Buntonals	" 3 "
	Total	203 15 7
		12,130 5 8
	Grand Total Company's Rupees	45,346 9 1

Statement

Tinnevelly, 11th July 1850

C. C. Pos signed G. J. Bird
Acting Collector

15143 Fort St George 11th November 1850

No 7.

No 8 Statement of the Gross Collections of Sea Customs Revenue in Fusly 1259 in the Province of Tinnevelly.

Names of Chowkies	Amount of Collection for Fusly 1259.
	C R a O
Vypaur	498 3
Tuticorin	9751 4 8
Coilpatam	2595 10 10
Coolasagrapatam	2193 9 2
	14590 " 11
Tonnage Duty	1017 14 4

Tinnevelly 11th July 1850 } E. E. Fs Signed/ G. J. Bird Acting Collector

Particulars

15142 Fort St George 11th November 1850

No 7.

		C R a O
248	Nerravelapalaiky	23 11 3
249	Pungoveloanes	" " 9
250	Soorandy Jemadars	" 8 5
251	Cottam Cleaning Coulikie Stick	" 5 11
252	Jungle Beams of Upstand Cigar	73 7 7
253	Jungle Wood	3 8 4
254	Plank Rivets for sailing	" 6 3
255	Handle of Cunnelloo	" " 4
256	Royal Plank	" " 10
257	Poles	" " 11

Tinnevelly 11th July 1850 } E. E. Fs Signed/ G. J. Bird Acting Collector

Statement

15144

Fort St George 11th November 1850.

No 8.

No 9 Particulars of the Increase of Rupees 1661-..-8 in the Sea Customs Revenue in Fusly 1259. above that of Fusly 1258 in the Province of Tinnevelly.

		Increase.	
		Rs a p	Rs a p
Increase caused by the importation of a large quantity of Piece goods from Ceylon		265 .. 3	
D° ____ D° by ___ D° of metal from D°		114 8 3	
D° ____ D° by D° of Thread from D°		100 10 ..	
D° ____ D° by D° of Salt fish from Travancore		43 12 10	
D° ____ D° by D° of Canoes from D°		11 7 5	
D° ____ D° by D° of Chayroot from Ceylon		10 15 7	
			546 6 9
D° ___ by exportation of a large quantity of Piece goods to Ceylon		4,296 4 ..	
D° ___ by D° D° of Tobacco for Mahé		403 6 9	
D° ___ by D° D° of Coffee to Ceylon		228 9 11	
D° ___ by D° D° of Pepper to D°		138 12 ..	
D° ___ by D° D° of Onions to D° and to Travancore		136 10 11	
D° ___ by D° D° of Copper old to Ceylon		86 9 4	
D° ___ by D° D° of Garlic to D°		48 5 2	
D° ___ by D° D° of Bones to D°		40 7 9	
D° ___ by D° D° of Ghee to D°		30 5 7	
D° ___ by D° D° of Iron to D° and to Travancore		28 6 7	
D° ___ by D° D° of Salt fish to Ceylon		25 13 10	
D° ___ by D° D° of Shred to D°		21 . 11	
D° ___ by D° D° of Soap to D°		19 1 3	
D° ___ by the exportation of a large quantity of Dates to Ceylon		16 11 7	
D° ___ by D° D° of Coriander seed to D°		15 14 2	
D° ___ by D° D° of Elloopennaik to D°		15 3 8	
D° ___ by D° D° of Palmirah Jaggery to D°		10 11 6	
D° ___ by D° D° of Nets to D° and to Travancore		10 5 5	
D° ___ by D° D° of Turmeric to Ceylon		10 2 2	
D° ___ by D° D° of Cudjan baskets to D°		7 3 10	
D° ___ by D° D° of Palmerah Sugar Candy to D°		3 2 7	
D° ___ by D° D° of Leather to D°		2 13 10	
			5,596 2 9
			6,142 9 6

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Fort St George 11th November 1850

Decrease	£	s	d	£	s	d	£	s	d
Decrease caused by less importation of Tobacco from Ceylon				2163	14	4			
Do Do by Do Betel nut cut from Do				396	10	6			
Do Do by Do of Grain from Caraical				195	2	"			
Do Do by Do of Liquors from Ceylon				168	9	8			
Do Do by Do of Cocoanut oil from Travancore and Ceylon				102	6	6			
Do Do by Do of Loosecoir from Do Do				88	"	2			
Do Do by Do of Planks &c from Do Do				56	1	8			
Do Do by Do of Dry ginger from Travancore				47	11	6			
Do Do by Do of Copara from Do and Ceylon				31	15	3			
Do Do by Do of Tamarind from Travancore				30	14	9			
Do Do by Do of Arapoo from Ceylon and Caraical				10	1	11			
Do Do by Do of China wares from Ceylon				6	11	6			
Do Do by Do of Chests from Ceylon and Travancore				3	13	4			
Do Do by Do of Coffee from Ceylon				1	8	5			
							3,303	9	6

Increase	£	s	d	£	s	d
Increase caused by the exportation of Grain to London				642	8	4
Do Do by Do of Cocoanut oil to Do				316	4	2
Do Do by Do of Gingely oil to Ceylon				12	15	8
Do Do by Do of Chillies to Do				94	1	"
Do Do by Do of Coraymats to Do				92	3	2
Do Do by Do of Cask planks to Travancore				18	2	10
Do Do by Do of Cotton seeds to Ceylon				1	12	2
				1177	15	4
				4,481	8	10
Net Increase				1,661	"	8

Tinnevelly 11th July 1850

E. E. Fer / Signed / C. I. Bird
Acting Collector

1511.6

Fort St. George 11th November 1850.

No. 9.

No. 10. Statement of Abkarry Revenue of Fusly 1259. in the Province of Tinnevelly.—

	Names of the Renters	Amount of Rent	Total Rent
			C Rs A P C Rs A P
Arrack rent of the whole District	Unnamalayappah Pillay Soondaralingum Pillay Madakannoopaneken Palany Paneken Suppany moottoo Paneken Madasamy Paneken Chellaparoomal Paneken Sevanoo Paneken	14000 " "	
Do. of Palamcottah	Ditto	3200 " "	
Do. of Tutacorin	Ditto	1800 " "	
Festival at Trichendoor	Ditto	47 " "	19047 " "
Toddy rent of Palamcottah	Ditto		
Do. of Tutacorin	Ditto		
Do. of Streevelly pootoor	Ramanadan and Velliahnadan		
Do. of Shenkierrnorcovil			
Do. of Sattoor			
Do. of Vedoogramum	Thane permalnadans		
Do. of Nangoonary			
Do. of Tencaasey	Savasongoonadans		
Do. of Shermadavy	Sedalamoottoonadans		
Do. of Valleyoor			
Do. of Streevygoontums	Peramamoottoonadans		
Do. of Cattapadarums			
Do. of Punjanaul			
Do. of Nelliambalums	Sevanandans Sodalamoottoonandans Sourenoottoonandans	837 " "	5885 " "
		Total Companys Rupees	24932 " "

Tinnevelly 11th July 1850. E. E. Jr.

/Signed/ C. J. Bird
Asst. Collector.

Statement.—

15147 Fort St. Geargo 11th November 1850.

No. 11 - Statement of Sundry Small farms and Licenses in the Province of Tinnevelly for Fusly 1259. — No. 10

	Names of the Renters	Amount of Rent	Total
		C Rs A P	C Rs A P
Fish Rent			
Collectors' Division			
Nellcambalum	"	835 10 2	
Vedoogramum	"	738 5 "	
Tencausey	"	846 6 4	
Sauttoor	"	50 " 1	
Streevygoontum	"	1,621 9 "	
Ootapadarum	"	2,664 "	
Punjamaul	"	680 6 10	
Naugoonary	"	657 12 "	
Tullyoor	"	377 10 "	
Sub Collectors' Division			
Sherenmadavy	"	559 10 "	
Bremmadasum	"	899 9 5	
Streevelly pootoor	"	1,251 8 10	
Shunkerninarcovil	"	509 9 9	3215 6 "
Cheya root rent of the whole District	Annamalaya apapillay Marakkaythumby Marecan sodalamootoo Nadan and Peramanoothoo Nadan		9289 5 5
			7920 " "
Chunki rent	Annanie		52 5 4
	Total Company's Rupees		17,261 10 9

Tinnevelly 11th July 1850 — E.E. Hr. / Signed / C. J. Bird
Acting Collector

Statement. —

15147 Fort St. Geargc 11th November 1850.

No. 10

No. 11 Statement of Sundry Small farms and Licenses in the Province of Tinnevelly for Fusly 1259.—

	Names of the Renters	Amount of Rent	Total
		6 Rs A P	6 Rs A P
Fish Rent			
Collectors' Division			
Nellcambalum	"	835 10 2	
Vedoogramum	"	738 5 "	
Tencausey	"	846 6 4	
Santtoor	"	50 " 1	
Streevy goontum	"	1,621 9 "	
Odaspadarum	"	266 4 "	
Punjamah	"	680 6 10	
Naugoonary	"	657 12 "	
Tullyoor	"	377 10 "	
Sub Collectors' Division			
Sherenmadavy	"	559 10 "	
Brenmadasum	"	899 9 5	
Streevelly pootoor	"	1,251 8 10	
Shunkermnareovil	"	509 9 9	3215 6 "
Cheya root rent of the whole District	Annamalaya apapillay Marakaythumby Marecan sodalamootoo Nadan and Peramamoothoo Nadan		928 9 5
			7,920 " "
Chunk rent	Jamanie		52 5 4
	Total Company's Rupees		17,261 10 9

Tinnevelly 11th July 1850 E.E. Fer. / Signed / C. J. Bird
Acting Collector

Statement.—

	8	Do.	Do.		1,604	1,604	" "
	1	Rupee	Do.		453	906	" "
	2	Rupees	Do.		430	1,720	" "
	4	Do.	Do.		176	1,408	" "
	8	Do.	Do.		59	944	" "
	16	Do.	Do.		28	896	" "
	32	Do.	Do.		13	650	" "
	50	Do.	Do.		3	300	" "
	100	Do.	Do.		5	750	" "
	150	Do.	Do.		2	500	" "
	250	Do.	Do.		1	350	" "
	350	Do.	Do.		1	500	" "
	500	Do.	Do.			8,201	12,293 4 "
6	4	Annas	Do.		3228	807	" "
	8	Do.	Do.		1932	966	" "
	1	Rupee	Do.		1267	1267	" "
	2	Rupees	Do.		353	706	" "
	4	Do.	Do.		420	1680	" "
	8	Do.	Do.		126	1008	" "
	16	Do.	Do.		45	720	" "
	32	Do.	Do.		14	448	" "
	50	Do.	Do.		8	400	" "
	100	Do.	Do.		8	800	" "
	150	Do.	Do.		1	150	" "
	500	Do.	Do.		1	500	" "
						7,403	9,452 "
3	8	Annas Decree	Paper		375	187	8 "
	1	Rupee	Paper		132	132	" "
	2	Rupees	Do.		263	526	" "
	4	Do.	Do.		2	8	" "
						772	853 8 "
	4	Annas	Deed Paper		20	5	" "
	8	Do.	Do.		53	26	8 "
	1	Rupee	Do.		39	39	" "
	2	Rupees	Do.		8	16	" "
	4	Do.	Do.		5	20	" "
	8	Do.	Do.		1	8	" "
						126	114 8 "

Total 16,502 2 7 15 4 "

Tinnevelly 11th July 1850 E. E. J. / Signed / C. J. Bird
Acting Collector

Statement

1514 9 Fort St. George 11th November 1850.

No. 13. Statement of the Moturpha Revenue of Fusly 1259 in the Province of Tinnevelly

Names of the Taloks.—	Amount of Beriz CRS AP
Collectors' Division	
Nellumbalum	10,567 2 9
Vedoogramum	2,747 8 7
Tencausey	5,135 14 6
Sauttoor	7,370 14 2
Streevygoontum	7,436 14 3
Ottapedarum	3,366 15 10
Punyamahl	10,567 10 6
Nangoonary	1,542 11 8
Velleyoor	6,241 7 3
	54,966 3 6
Sub Collectors' Division	
Shermadavy	6,911 " 2
Bremmadasum	9,028 12 11
Streevelly poottoor	4,448 " "
Shenkernenor Covil	3,968 1 1
	24,352 14 2
	79,319 1 7
Cattoo-goottah Villages	2,518 6 "
Paliaputs	10,877 2 4
Survamanieem Villages	2,494 7 11
Grand Total	95,209 2 2

Tinnevelly 11th July 1850. E. E. Fer. / Signed / C. J. Bird. Acting Collector

1515 0 Fort St. George 11th November 1850.

No. 14. Statement shewing the amount of Revenue of Moturpha in the Zemindaries of the Province of Tinnevelly for Fusly 1259.—

Number and Names of Zemindaries	Jummah Amount CRS AP
1 Ettiapoorum	3,979 12 6
2 Shevagherry	1,293 11 4
3 Woothoomalay	463 5 "
4 Pargoor	591 7 11
5 Pulaveneottah	84 14 1
6 Cadumboor	117 3 10
7 Panvally	96 15 10
8 Gollaputty	204 7 6
9 Yaloomaday	254 13 10
10 Alagapoory	73 6 1
11 Nadoovacoorchy	18 1 11
12 Mangatchey	675 " 2
13 Sorunday	38 14 1
14 Sennelgoody	110 11 2
15 Authungary	92 12 9
16 Mailmanday	79 15 "
17 Nagalapooram	661 14 1
18 Sundyoor	204 4 2
19 Woorcaud	116 3 2
20 Singumputty	14 3 "
21 Munnar coottah	137 8 2
22 Sauthoor	312 3 9
23 Saptoor	197 11 6
24 Sevelputty	288 11 4
25 Auvoodiapoorum	134 12 7
26 Vaudy mettah	156 10 11
27 Collingondon	42 9 11
28 Colathoor	145 6 9
29 Cadalgoody	240 6 "
Total	10,877 2 4

Tinnevelly 11th July 1850. E. E. Fer. / Signed / C. J. Bird. Acting Collector.

15151.

No. 15.

George

Fasly 1258.-

11th November 1850.

in the Province of Tinnevelly.-

Settlement for Fasly 1259.

comparison between Columns 2 and 12.

Item	Total	12	13		14	
	P CRs AD	CRs	AD		CRs	AD
Shops	" 2,182 151					
Looms	8 4,477 9 7	13,840	" 1	" "	133	14 8
Poll tax	1 7 48 14 5	45,218 5 7	988	1 "	"	" "
Horne tax	" 1,107 7 3	7,877	11 10	" "	228	1 9
Sundry profe	10 1,855 148	8,383	6 "	" "	556	1 4
Tax on Bullo	" 12 5 8	24,949	153 71	" 9 "	"	" "
Chillery Cutto	" 14 4 5	1,61	5 4	" " 4	12	" 6
		1,109	6 6	" " "	6	9 4
	7 10,399 7 1	10,154,02	7 · 1,059	1 9	936	11 7
Deduct Enam		6,331	" 5	Net decrease		133 8 7
Remaining		95,209	2 2	Net Increase		255 14 9
Extra Reven		802	99	Net Decrease	1,314	5 11
Total		96,011	11 11		1,058	7 2

E. E. Jer / Signed / C. J. Bird
Acting Collector

Account

1552 Fort St. George 11th November 1850.

No. 16. Account Particulars of the Source of Extra Collections entered in Column 9 of the Statement A of the Extra Revenue of Fusly 1259 in the Province of Tinnevelly — No. 15

	Rs A P	Rs A P
Salt.		
Amount of Fines collected from Salt Servants	15 10 5	
Do. of Kasur being the amount not paid to certain Salt Servants for broken periods in Fusly 1259	3 14 10	
		19 9 3
Sayer		
Amount value of Smuggled goods sold by auction	95 11 9	
Do. of double Duty collected on Smuggled goods	" 3 8	
		95 15 5
Sea Customs		
Amount value of Smuggled goods sold by auction		31 14 "
Abkarry		
Amount value of Smuggled arrack sold by auction		2 14 1
Stamp		
Amount of additional Fee levied on the sale of Stamped Europe Papers for deeds	3 15.	
Do. of Penalty levied from parties in the Civil and Principal Sudr Ameen's Courts for writing Deeds on unstamped Papers	1,245 " "	
Do. of Stamp duty collected from Plaintiffs in Pauper Suits	218 " "	
		1,466 15 "
Amount of Excess Collection made on account of Fish rent of Fusly 1259		3 15 10
Moturpha		
Amount of Collections made on account of Moturpha not included in the Jummah bundy accounts of Fuslies 1231 to 1259	289 12 3	
Do. of Do. of a deceased Enamdar from Fuslies 1253 to 1258	509 1 11	
Do. of Excess Collection made on account of Moturpha in Fuslies 1258 and 1259	3 11 7	
		802 9 9
Total Company's Rupees		2,423 13 4

Tinnevelly 11th July 1850 — E. E. Fr. / Signed / C. J. Bird
Acting Collector.

Triplicate.

A 5/7.

15/53

STATEMENT *shewing the Gross Collections, Charges and Net Revenue of all Branches of Revenue, Land Revenue excepted, for Fuslies 1258 and 1259*

	For the last three Fuslies.									Comparison of the last two Fuslies.						REMARKS.
	Fusly 1257			Fusly 1258			Fusly 1259			Increase			Decrease.			
	Rups.	A.	P.	Rups.	A.	P.	Rups.	A.	P	Rups.	A	P.	Rups.	A	P.	
SALT.																
Gross Collections	281813	15	9	305136	11	2	314009	3	-	10572	7	10	-	-	-	
Charges for Purchase or Manufacture	41776	5	6	23390	5	7	21501	2	8	-	-	-	1889	2	11	
Do. Superintendence and Sale, &c.	12795	9	8	12428	13	4	12613	-	10	184	3	6	-	-	-	
Total Charges	54571	13	2	35819	2	11	34114	3	6	-	-	-	1704	15	5	
Net Revenue	227242	-	7	269617	8	3	279894	15	6	12277	7	3	-	-	-	
Per Centage of the Charges	19	5	10	11	12	9¾	10	13	9½	-	-	-	-	-	-	
TOBACCO MONOPOLY.																
Gross Collections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Charges for Purchase	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Do. Superintendence and Sale, &c.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Per Centage of the Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LAND CUSTOMS.																
Gross Collections	51431	6		51527	3	11	45442	8	6	-	-	-	6084	11	5	
Charges of Collection	2994	-	-	2987	8	11	3007	-	6	19	7	7	-	-	-	
Charges „ Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Charges „ Drawback	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	2994	-	-	2987	8	11	3007	-	6	19	7	7	-	-	-	
Net Revenue	48437	-	2	48839	11	-	42435	8	-	-	-	-	6404	3	-	
Per Centage of the Charges	5	13	1½	5	12	7¹¹⁄₁₂	6	9	10	-	-	-	-	-	-	
SEA CUSTOMS.																
Gross Collections	66776	2	11	73105	5	8	74621	14	11	1576	9	3	-	-	-	
Charges of Collection	2336	7	11	1857	15	6	1562	6	11	-	-	-	295	8	7	
Charges „ Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Charges „ Drawback	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	2336	7	11	1857	15	6	1562	6	11	-	-	-	295	8	7	
Net Revenue	64439	11	-	71247	6	2	73059	8	-	1812	1	10	-	-	-	
Per Centage of the Charges	3	8	-	14	2	9¾	10	10	11½	-	-	-	-	-	-	
ABKARY.																
Gross Collections	26133	-	-	28804	8	-	25324	14	1	-	-	-	3479	9	11	
Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Revenue	26133	-	-	28804	8	-	25324	14	1	-	-	-	3479	9	11	
Per Centage of the Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUNDRY SMALL FARMS and LICENSES.																
Gross Collections	52234	10	4	37145	6	10	35716	9	11	-	-	-	1428	12	11	
Charges	10741	2	5	10508	9	9	10463	7	1	-	-	-	45	2	8	
Net Revenue	41493	7	11	26636	13	1	25253	2	10	-	-	-	1383	10	3	
Per Centage of the Charges	20	9	½	28	4	9	29	4	9	-	-	-	-	-	-	
(Here enter all other items of Extra Revenue peculiar to the District)																
Stamp Revenue																
Gross Collections	19344	12	3	18597	-	5	24182	3	-	5585	2	7	-	-	-	
Charges	486	-	-	1857	8	6	4514	6	-	2656	13	6	-	-	-	
Net Revenue	18858	12	3	16739	7	11	19667	13	-	2928	5	1	-	-	-	
Per Centage of the charges	2	8	3⁴⁰⁄₄₁	9	15	9²⁄₇	18	10	8⅔	-	-	-	-	-	-	
VISSABUDDEE and MOHTURPHA.																
Gross Collections	93946	11	3	97097	2	4	95831	9	7	-	-	-	1265	8	9	
Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Revenue	93946	11	3	97097	2	4	95831	9	7	-	-	-	1265	8	9	
Per Centage of the Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GRAND TOTAL.																
Gross Collections	591650	9	-	550013	6	4	555128	15	-	5115	8	8	-	-	-	
Charges	71129	13	10	53030	13	7	53661	8	-	630	10	5	-	-	-	
Net Revenue	520520	11	2	496982	8	9	501467	7	-	4484	14	3	-	-	-	
Per Centage of the Charges	12	-	4½	9	10	3¾	9	10	8	-	-	-	-	-	-	
GRAND TOTAL.																
Gross Collections after deductions for Manufacture or Purchase of Salt & Tobacco.	549874	3	6	526623	-	9	533627	12	4	7004	11	7	-	-	-	
Charges after deductions for Do.	29353	8	4	29640	8	-	32160	5	4	2519	13	4	-	-	-	
Per Centage of the Charges on the Gross Collections after deductions	5	5	4⅞	5	10	⅞	6	-	5½	-	-	-	-	-	-	

Vizagapatam 11th July 1850.

Ed. P. Sondravanagum
Asst.

C. J. Lind
Asst. Collector

Order thereon
1/Vide Proceedings 6th Sept
2/Mins 25 May

47-48

Ordered to be brought forward at a future Meeting.—

49

Bd No. 2299
Proceedings thereon.—

Read again letters from the Acting Principal Collector of Coimbatore dated 18th March in Cons 11th April 1850- 8th April in Cons 6th May 1850 and 24th May in Cons 13th June 1850.—

The Board observe that the applications of Mr Crawford Mrs McAlpin and the Reverend Mr Griffiths submitted in the Acting Principal Collectors letter of the 18th March 1850 were withdrawn in his subsequent communication of the 8th April 1850.—

In Cons 11th July 1850

2. As it is reported in that officers letter of the 24th June 1850 that the spots of ground applied for by Captains Outchterlony and Pope were sold to them for a sum of Rupees 296-6-5 which exceed the 8 years rent proposed in Enclosurs 2 and 3 of Mr Thomas's letter of the 18th March 1850 the Board confirm

L.P.B.

confirm the sales of these lots.—

3. In reference to the five fresh applications submitted in the letter of the 29th May 1850 it is observed that Mr Thomas proposes an upset price of 5 years in each case.—This is below the price which para 7 of the Manual of instructions provides as usually to be obtained and which is stated at from 8 to 10 years assessment of the land to be sold.—

In Cons 13th June 1850.

The Board see no special reason for departing from the usual rule, and therefore direct that the several spots applied for in the foregoing communication be put up at an upset price of 8 years rent and knocked down for that sum in each case if there should be no advance upon it.—

4. Adverting to the 5 instances† enumerated in Enclosure 6 of this letter the Board approve of the course adopted by Mr Thomas as reported in Para 2.—

†Old applications which have not been received.—

5. The sales of land authorized in

15150. Fort St. George, 11th November 1850

in these Proceedings are as follows.

	C	G.	Sp.	Sale or Upset price	
To Captain Cuchterlony	10	"	"	Rs. 296	9 5
" Pope ——	9	9	1785		
Mr. A. R. H. Lascelles	15	9	785	141	1 4
Major Murchin ——	1	11	1498	13	10 "
General Dyce ——	24	22	1112	228	9 4
Mr. J. R. Stanes —	5	5	675	47	13 4
Mr. E. B. Thomas —	7	11	1584	88	10 "
	73.	22.	202.	796	5 5.

(50) 2711

From the Acting Principal Collector of Coimbatore } Read Statement of actual Charges incurred under Estimate for Fusly 1259.

(50-51) Nº 2305.

Proceedings thereon.

Before forwarding the foregoing Statement for the sanction of Government the Board resolve to return it with the Accounts Particulars, and to request that the Acting Principal Collector will make a

15157. Fort St. George, 11th November 1850

a revised one, excluding the item Nº 7. For repairing old Rifles 10-

2. The Board observe that in their Proceedings of 10th May 1850 the Acting Principal Collector was directed to include in this Charge in his Statement of actual Charges incurred Without Estimate in the Magistrate's Department and to quote the Proceedings on it in support of the disbursement. as this Statement has however been received, and transmitted for the Sanction of Government, Mr. Thomas will be pleased to submit a Supplemental one for the item in question-

3. The Board also observe that the amount entered in Column 2 as Sadervared in District Cutcherries is incorrect the standard fixed on the 6th February 1835 for regulating disbursements under this head is Rupees 3,118-1-" and not Rupees 3,280-1-" Mr. Thomas will be good enough to have this rectified in his revised Statement, and they would call his attention to their remarks under date 19th February 1849 referring to this entry-

Read

15158. Fort St. George, 11th November 1850

Read the following letter.

No. 109.

(52)

To, W. H. Bayley Esqre
Secretary to the
Board of Revenue

B. No. 2601.
From the Actg Princl Collr of Coimbatore.

Sir.

I beg to submit a letter from Brigadier General Dyce requesting an early sanction to enclose the Government waste land applied for* if the Board see no objection. I would beg to recommend the permission requested in this case. General Dyce has expended very largely for an experimental Farm at Coonoor, in a desirable locality, and interfering with no one else.

* Vide accompanying Plan.

2. I am not aware of any objection, public or private, to the site, or the nature of the experiment; but consider it a great public benefit the fact of General Dyce's having already sunk many thousand Rupees in that neighbourhood in Bungalow labour, plantations &c. is, of itself a positive advantage to the place.

Coimbatore, Princl Collrs Office, 2nd October, 1850.

/ Signed / C. B. Thomas
Acting Principal Collector

To

15159. Fort St. George, 11th November 1850.

A

To, The Acting Principal Collector of
Coimbatore.

Sir,

As the time of my departure from the Hills is so near at hand, I do myself the honor of enclosing a letter to the address of the Secretary to the Revenue Board, which I request you will do me the favor of transmitting with the least possible delay.

I have adopted this course in preference to forwarding my letter direct in order that the Board may have the advantage of any information, or explanation, which you may deem essential, and which from your perfect acquaintance with the localities applied for, you are so competent to afford.

In conclusion I most earnestly solicit that you will urge the Board to an early decision in my case, as I have already suffered considerable inconvenience and loss by the postponement of the sale, and any further delay, while it will entail additional loss will, at the same time, render nugatory all my plans, and compel

me,

me. at a great sacrifice. to relinquish alto-
=gether. the project I have in view-

Coonoor. - - - - -
23d September 1850

/Signed/ A. B. Dyce
Brigadier General.

/True Copy/
/Signed/ E. B. Thomas
Acting Principal Collector

B.

To. The Secretary to the
Board of Revenue
Madras-

Sir.

I have the honor to request the favor of your submitting to the Board the circumstances under which I am situated with regard to the prospects and interests of an experimental Farm which I have at considerable cost commenced in the vicinity of Coonoor-

2- Having sometime since made purchase of Putta land from the Burghers for a large sum/ 1,200 Rupees/ I found it necessary, in order to give the experiments I projected a fair chance of success to add to it a further extent of waste land which the Surveying Officer to whom I applied for

for a survey of it reported it to be Circar property-

3- Accordingly made an applic-
=ation for it in the usual form. and the Acting Principal Collector having reported on the subject to the Board caused it to be advertized for Auction at Potacamund on the 1st July last- The day before the date fixed for the sale however orders were received from the Board to postpone the sale of lands indefinitely and as no further notifica-
=tion has been issued on the subject I am induced to represent to the Board. that as the date of my departure from the Hills is so near at hand, it becomes a matter of very serious importance to me to have my contemplated purchase effected and my land enclosed without further available delay-

4- I therefore hope that in consideration of the advantages which are likely to accrue to the district, in the event of my experiments being attended with success, the Board will

see

15162. Fort St. George. 11th November 1850

see fit to grant authority for my enclos-
-ing the land in question (as laid down
in Plan No. 9, 2nd May 1850, furnished
by Captain Ouchterlony the surveying
Officer) under the clause in their Manual
which reserves to Government the power
to make special grants of land on
payment of the upset price, without
the preliminary of an auction.

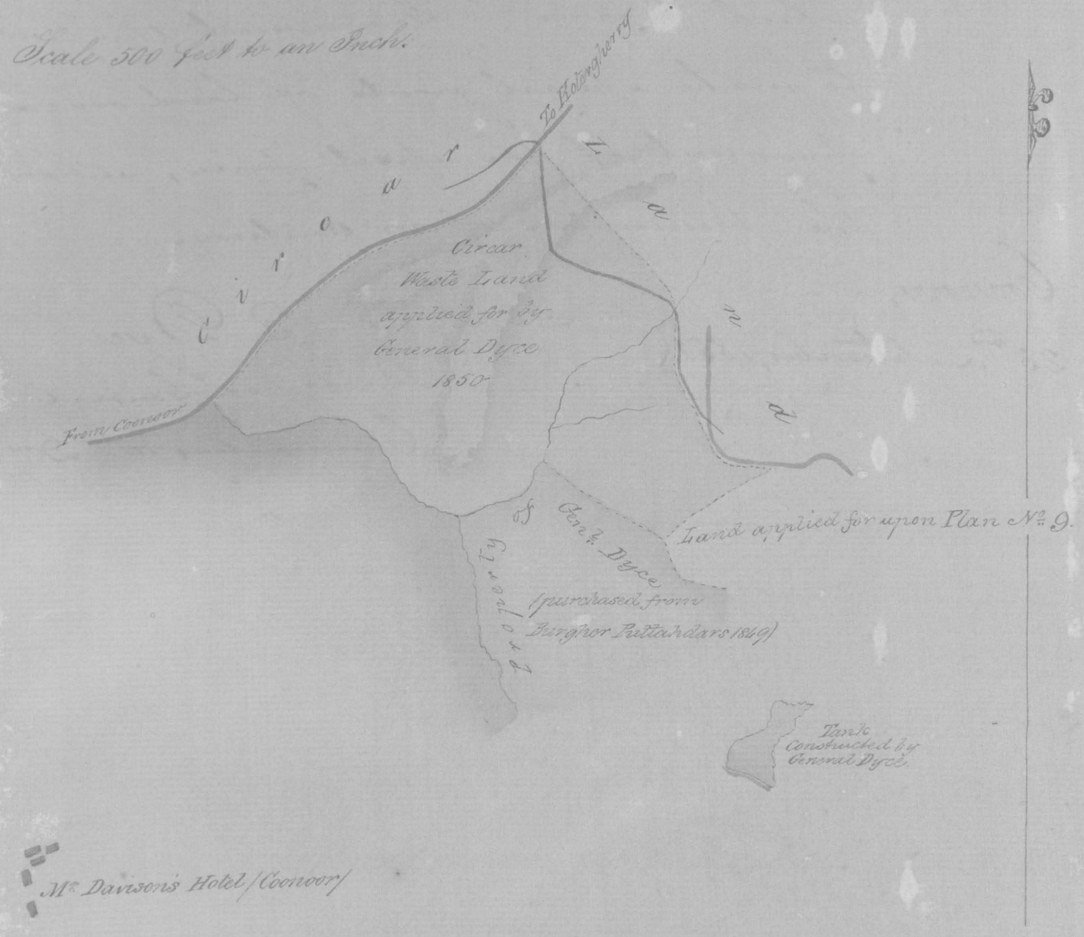
Coonoor, - - - - -
23d September, 1850. } (Signed) A. B. Dyce
Brigadier General
Commanding Nilgiri Div.

Application for Land No. 9 (A)

Plan
of additional Land applied
for by General Dyce
situated near Coonoor

Measuring 37. 6. 8. 1962

Scale 500 feet to an Inch.



Survey Office
Ootacamund
21st Septr 1850

(Signed) J. Ouchterlony
Signdt. Neilgherry Survey

15183.



15184. Fort St George. 11th November 1850

53

No. 2295.

Proceedings thereon. 1. In addition to the 24—22 C and 22 G and 15/100 feet 1112 of Waste land applied for by Brigadier General Dyce as adjoining his property at Coonoor enclosed in the letter from the Acting Principal Collector of Coimbatore

In Cons: 13th June 1850 of the 29th May 1850 which has been se-
separately disposed of in Proceedings of
this date it would appear from the
Enclosure 1 to the foregoing letter that
his application is for 37—8—1962 C & G 15/100 feet of
Waste land for an Experimental Farm—

2. Before authorizing a special
grant of this land on payment of
an upset price without the preliminary of an Auction as provided for
in para 20 of the Manual of Instructions, the Board request further
information as to the nature of Brigadier
General Dyce's experiments and as to
his permanent continuance of them—

3. If however General Dyce
is willing to have the land put up
to Auction at once at an upset price of
8 years it can be done—

Ordered also that the
following

15165. Fort St. George. 11th November 185

following letter be despatched-

No: 2296-

52-54

To Brigadier General A.B. Dyce Neilgherries-

To. The Brigadier General A.B. Dyce

Neilgherries

Sir.

I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 28th September 1850 enclosed in a letter from the Acting Principal Collector of Coimbatore and in reply to acquaint you that the Board have authorized the Acting Principal Collector to put up the land originally applied for by you Cawnies G. 25 Pad 21-22-1112 in May last at an upset price of 8 years and to knock it down for that price if there should be no advance, but to before complying with your application for an additional quantity they have deemed it necessary to obtain further information from the Acting Principal Collector-

Encls: B in Trans Coimbatore 2nd Octoberinfons: 11th November 1850. No: 2601.

Revenue Board Office, Fort St. George, 11th November, 1850.

/ Signed / W.B. Bayley Secretary

D.S.

Read

15166. Fort St. George. 11th November 1850

Read the following letter-

No: 124-

55

To. W.H. Bayley Esqre Secretary to the Board of Revenue, Fort St. George.

Bd's No: 2899- From the Collector of Malabar.

Sir.

With reference to the Board's Circular letter dated 21st November 1836. I have the honor to transmit the Statement shewing the quantity of Salt stored and sold during the last Fusly 1259 as therein called for-

Calicut, 2nd November, 1850.

/ Signed / H.V. Conolly Collector-

Statement-

15105. Fort St. George. 11th November 185

following letter be despatched-

52-54

No: 2296-

To. The Brigadier General A. B. Dy

Sir.

Neilgherries

I am directed by the Boa

To Brigadier General A.B.Dyas Neilgherries.

of Revenue to acknowledge the recei

of your letter of the 28th September

1850 enclosed in a letter from the

Acting Principal Collector of Coimba

and in reply to acquaint you that th

Board have authorized the Acting

Principal Collector to put up the

land originally applied for by you

2A. 22 — 112 on May last at an

upset price of 8 years and to

knock it down for that price if

there should be no advance, but

before complying with your applic

=ation for an additional quantity

they have deemed it necessary to

obtain further information from

the Acting Principal Collector.

Encls: B in From Coimbatore 2nd Octoberinions: 11th November 1850. No: 2601.

Revenue Board Office, Fort St. George, 11th November, 1850.

/ Signed / W. H. Bayley Secretary

Dg.

Read

15106. Fort St. George. 11th November 1850

Read the following letter-

No: 124-

To. W. H. Bayley Esqr.

Secretary to the

Board of Revenue,

Fort St. George.

55

Bd's No: 2899-

From the Collector of Malabar.

Sir.

With reference to the Board's Circular letter dated 21st November 1836. I have the honor to transmit the Statement shewing the quantity of Salt stored and sold during the last Fusly 1259 as therein called for-

Calicut, 2nd November, 1850.

/ Signed / H. V. Conolly Collector-

Statement-

15105. Fort St. George, 11th November 183

following letter be despatched.

No: 2296.

52-54

To Brigadier General A.B. Dyas Neilgherried.

To The Brigadier General A. B. Dyas
Neilgherries

Sir,

I am directed by the Boar
of Revenue to acknowledge the recei
of your letter of the 28th September
1850 enclosed in a letter from the
Acting Principal Collector of Coimba
and in reply to acquaint you that th
Board have authorized the Acting
Principal Collector to put up the
land originally applied for by you
Cawnies G. 2 2 1112 in May last at an
upset price of 8 years and to
knock it down for that price if
there should be no advance, but
before complying with your appli
=cation for an additional quantity
they have deemed it necessary to
obtain further information from
the Acting Principal Collector.

Encls: B in Trans
Coimbatore 2nd
October inclos:
11th November 1850.
No: 2601.

Revenue Board Office,
Fort St. George,
11th November, 1850.

/ Signed / W. H. Bayley
Secretary

D.S.

Read

15106. Fort St. George, 11th November 1850

Read the following letter.

No: 124.

55

Bd's No: 2899.

From the Collector of Malabar.

To W. H. Bayley Esqre
Secretary to the
Board of Revenue,
Fort St. George.

Sir,

With reference to the Board's Circular letter dated 21st November 1836. I have the honor to transmit the Statement shewing the quantity of Salt stored and sold during the last Fusly 1259 as therein called for.

Calicut, 2nd November, 1850.

/ Signed / H. V. Conolly
Collector.

Statement.

15165. Fort St. George. 11th November 185

following letter be despatched-

No: 2296-

52-54

To Brigadier General A.B. Dyce Neilgherries--

To. The Brigadier General A. B. Dyce

Neilgherries

Sir.

I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 28th September 1850 enclosed in a letter from the Acting Principal Collector of Coimbatore and in reply to acquaint you that the Board have authorized the Acting Principal Collector to put up the land originally applied for by you 2A. 2R. 11P2 in May last at an upset price of 8 years and to knock it down for that price if there should be no advance, but before complying with your application for an additional quantity they have deemed it necessary to obtain further information from the Acting Principal Collector-

Encls: B in from Coimbatore 2nd October inclosing: 11th November 1850. No: 2601.

Revenue Board Office, Fort St. George. 11th November, 1850.

/Signed/ W. H. Bayley Secretary

Read

15166. Fort St. George. 11th November 1850

Read the following letter-

No: 124-

55

To. W. H. Bayley Esqre

Secretary to the

Board of Revenue,

Fort St. George.

Bd's No: 2899.

From the Collector of Malabar.--

Sir.

With reference to the Board's Circular letter dated 21st November 1836. I have the honor to transmit the Statement shewing the quantity of Salt stored and sold during the last Fusly 1259 as therein called for-

Calicut, 2nd November, 1850.

/Signed/ H. V. Conolly Collector-

Statement-

15167.

Fort St. George.

Statement shewing the Quantity of Salt sold and the Wastage in the Quantity stored in the District of Malabar for Fusly 1259 = A. D. 1849/50.

Names of the Gollahs or Depôts.	Fusly in which stored.	Quantity stored - In each Fusly.	Quantity stored - Total.	Khupsar - Quantity sold.	Khupsar - Amount of Khupsar.	Khupsar - Centage.	Wastage - Amount of wastage.	Wastage - Centage.
Cannanore — Room No. 1 of the old Gollahs	1258	83 0 "		82 85 "	"	"	41 "	6 1/2
" No. 1 of the new do	"	100 21 "		101 8 "	"	10 "	11 1/4 "	"
" No. 2	"	90 102 "		96 95 "	"	"	7 "	1
" No. 3	"	101 79 "		101 105 "	"	2 6 "	3 1/4 "	"
" No. 4	"	63 62 "		63 75 "	"	1 3 "	2 3/4 "	"
	Total	445 30 "	445 30 "	446 8 "	1	26 "	48 "	"
Tellicherry — Room No. 4	1258	44 78 "		44 102 "	"	24 "	7 "	"
" No. 7	"	84 33 "		84 54 "	"	21 "	3/4 "	"
" No. 8	"	93 87 "		94 29 "	"	6 2 "	9 "	"
" No. 9	"	74 37 "		74 83 "	"	4 6 "	8 1/4 "	"
" No. 5	1259.	94 57 "		94 96 "	"	3 9 "	5 1/2 "	"
" No. 6	"	143 11 "		143 38 "	"	2 7 "	2 1/2 "	"
	Total	534 63 "	534 63 "	536 42 "	1	99 "	"	"
Calicut — Room No. 1	1258	20 25 "		20 71 "	"	4 6 "	1 11 1/4	"
" No. 2	"	49 37 "		50 55 "	1	1 8 "	2 5 1/4	"
" No. 3	"	85 83 "		87 62 "	1	9 9 "	2 2	"
" No. 9	"	47 105 "		48 110 "	1	1 1 "	2 4 1/2	"
" No. 5	1259	19 23 "		19 30 "	"	7 "	5 1/2	"
" No. 8	"	46 109 "		47 87 "	"	9 8 "	1 12	"
	Total	269 22 "	269 22 "	274 61 "	5	39 "	"	"

11th November 1850

15168.

Fort St. George.

11th November 1850

Names of the Gallahs or Depots.	Tusly in which stored.	Quantity Stored. In each Tusly.	Quantity Stored. Total.	Khupsar. Quantity sold.	Khupsar. Amount of Khupsar.	Khupsar. Centage.	Wastage. Amount of Wastage.	Wastage. Centage.
Ponany — Room No 6	1258	116 28 "		116 04 "	36 "	4		
" No 7	"	112 32 "		111 103 "	"	"	49 "	5 3/4
" No 1	1259.	119 05 "		120 130 "	85 "	9 1/2		
" No 1	"	133 115 "		134 101 "	106 "	10 1/2		
" No 3	"	124 30 "		124 101 "	71 "	7 1/2		
" No 5	"	135 104 "		136 5 "	21 "	2		
" No 7	"	137 20 "		137 07 "	49 "	4 1/2		
" No 6	"	130 100 "		131 29 "	49 "	5		
	Total	1010 14 "	1010 14 "	1013 20 "	3 55 "		49 "	
Chowghaut Room No 2	1258	15 70 "	15 70 "	15 45 20			24 20	1 4 1/2
Otapalum Room No 3	1258.	114 45 "		114 1 "			44 "	5
" No 3	1259.	135 57 "		134 77 "			100	10
	Total	249 102 "	249 102 "	248 78 "			1 24 "	
Palghaut	1258	33 "	33 "	32 28 30			91 10	2 5
Grand Total		2657 61 "	2657 61 "	2500 43 10	11 99 "		2 116 30	

E. E. P. S. / Signed / H. V. Connolly
Collector

55-56

Order thereon

Ordered to lie over

Read

15169. Fort St. George. 11th. November 1850

Read the following letter

No. 63.

To. W. H. Bayley Esqr.
Secretary to the
Board of Revenue

(57)

B. No. 1669.

From the Collector of Madras. . .

Submitting observations on a letter from the Chief Magistrate and Superintendent of Police relative to the proposed Draft-Act for securing the Abkarry revenue of Madras in order to show that a distinct enactment for the guidance of the Collector conformably with the spirit of the one recently brought into operation in Calcutta is very necessary.

Sir,

I have the honor to acknowledge the receipt of your letter under date the 17th. Octr. transmitting an original communication and its enclosure from the Chief Magistrate and Superintendent of Police and calling upon me, by order of the Board of Revenue, to state my opinion on certain points relative to the Draft-Act for securing the Abkarry revenue of Madras now under consideration.

2. It is requisite to premise that there is not at present any

15170. Fort St. George. 11th. November 1850

any Regulation to give legal force and efficacy to the acts of the Collector of Madras in connection with his management of the Abkarry farms of this Collectorate on the principle which has obtained for many years past; and to draw the attention of the Board to the voluminous correspondence on the subject in continuation of which the letter noted in the Margin was addressed by my immediate Predecessor.

7th. March 1835.

I have reason to believe

3.

that the letter last referred to, as well as the one from myself of date the 13th. July 1849 will satisfy the Board that with a view to the security of this important branch of Revenue and the protection of the interests of the fair dealer it is of the utmost importance

Fort St. George, 11th November 1850

importance that the rules now in force should receive the sanction of Law. I therefore, respectfully submit again that there should be a distinct† enactment for the guidance of the Collector conformably with the spirit of the one recently brought into operation in Calcutta Vzt. Act N. XI of 1849. whilst it appears to me at the same time very desirable that there should be also a new Police Act embodying the rules contained in the present Code of Regulations, in addition to

† Note.

It is observed in a letter from Government dated 25th May 1832 that.

"The Right Honorable the Governor in Council thinks it extremely essential that the duties and authority of the Revenue Police Officers should be kept here as in England perfectly distinct, and the defect in the present Code relative to that subject ought undoubtedly to be remedied without loss of time for if, as explained by your Board, the law and practice are at variance, it is clear that the duties of the particular department in question must be carried on not by defined rules, but upon sufferance.

D.S.

Fort St. George, 11th November 1850

to such others as the Chief Magistrate may consider indispensable for Police purposes; and this is obviously the view of the case taken by Mr. Elliot in his letter to the Board under date the 21st May 1850.

4. I shall now proceed more particularly to a notice of Mr. Elliot's letter in order to show that the Draft Act submitted by me does not contemplate the assumption of any powers which have been hitherto, or may be hereafter exercised by the Police Magistrates for Police purposes.

Mr. Elliot's letter 21st May 1850. Para 1.

5. Mr. Elliot admits that a Revenue Regulation is requisite: for he observes as follows.

"Though the provisions
"of the proposed Act may be well adapted
"for fiscal purposes, yet it appears to me
"most defective in many important points
"which are essentially necessary to render
"the Act complete for the exercise
"of due control over the sale of
"spirituous or fermented liquors."

6. The Board will observe that the Draft Act contains such provisions only as are necessary to check smuggling

smuggling and other practices injuri-
=ous to the revenue, and accordingly
Sections 2-3 and 38 have for their object
" to suppress the clandestine sale of
" Spirits in places called Coffee and
" Refreshment Rooms, Beer shops, &c.
".

Sections 6-11-12-14 and 21
of Police Regulation No. 4. which is now
in force, apply to all the other offences
enumerated in the Para of Mr. Elliots
" letter now under review, except the sale
" of unwholesome and deleterious liquors"

Mr. Elliots Do Para 2.

8.

Mr. Elliot objects to
Sections II and VII of the Draft Act
but it will be seen that Section 2 autho-
=rizes the Collector to issue a Revenue
license for retail sales only, the vender
being entitled to it in exchange for the
Moochilka he enters into with the Circar,
such as the one referred to in Section 8
of Act No. XI of 1849 but this license
is by no means intended to supersede
the prescribed Police license, the necessity
of which is clearly indicated by the Rule
laid down in Section 9. whilst Section 7
refers to the payment of the tax or revenue
leviable

leviable on the sale of Spirits by retail
and not to the small annual fee which
is now received at the Police Office from
the wholesale Dealers the payment for-
=merly made by the retail dealers having
been abolished by the orders of Govern=
=ment dated 22nd July 1831.

9. The Superintendent of
Police has never exercised the powers in-
vested in him by Sections 3 and 4 of
Police Regulation No. 4. The numbers of
Arrack and Toddy Shops have always
been fixed by the Col=
=lector under the orders
of the Board, free of the
interference of the Police,
The Superintendent of
Police can only object to the places where
new Shops are to be established, as will
be observed by the Pendrin bowle C drawn
up after much discussion and furnished
by the Board on 17th December 1829
as having received the sanction of
Government.

Note.

Columboo	Arrack Shops	47
Putta	Arrack —— Do.	50
Toddy	—— Do.	400

Vide Paras 39 and 40 of letter to the Board 7th March 1835.

10. Even as regards Wholesale
Dealers it was decided by Government
on

on the 9th October 1829 that "the Collector
"of Madras should be permitted to exercise
"in communication with the Superintend-
"-ent of Police, a just discretion in with-
"-holding his signature from licences where
"there may be good reason for thinking
"the issue of them objectionable."

Mr Elliot's Dr Para 3. 11. The form referred to in Section 6 of the Draft Act is that of a revenue licence, which the Board are to regulate; the "Moochilka" being a counter-part engagement in exact conformity with the tenor of such a license, as is stated in Section 8 of Act No XI of 1849 already referred to.

Mr Elliot's Dr Para 4- 12. Mr Elliot here admits, again, that the Collector "ought to have "the means at his disposal of enforcing "the payment of the tax or duty". Section 8 of the Draft Act empowers the Collector to withhold or recall a revenue licence for non-payment of the dues of Govern-ment, and does not involve any infrac-tion of the existing Police Regulations. It may, perhaps, be desirable to provide that intimation of all changes within the term

term of any lease should be given to the Police, in order to the withdrawal, in each case of the Police license simul-taneously with the revenue license.

Mr Elliot's Dr Para 5- 13. As all retail dealers are liable to pay a duty authorized tax to Government it will be admitted that the grant of a Police licence to them to "open establish or keep open" any shop &c. previously to arrangements being made with this Office for the payment of the Government dues would be unlawful. To make the issue of such a license dependent upon the grant of a revenue license cannot under the circumstances be objected to as depriving the Police authorities of the power to grant a Police licence.

Mr Elliot's Dr Para 6- 14. Section 20 of the Draft Act has been drawn upon the principle of the one framed for Calcutta, but the Board will observe a material alteration in the corresponding Section 29 of Act No XI of 1849, in as much as the latter does not provide that there shall be a Magistrate "nominated by the Governor

Fort St. George. 11th November 1850

"Governor of Bengal to try offenders under
"this Act." The Draft Act submitted by
me, may therefore be now altered as follow.

"The Superintendent of Police
"or one of his Deputies who are empowered
"by Act No XXII of 1837 to take cognizance
"of offences relating to the public revenue
"within the Collectorate of Madras, and
"such Superintendent of Police or one of
"his Deputies" may be substituted for
"any Justice of the Peace for the Town of
"Madras nominated by the Governor
"of Madras to try offenders under this
Act and such Justice"-

15.

The provision of Section
33 of the Draft Act does not call
for any alteration or amendment: In
conformity with the rule laid down
in many other Regulations, it vests
in the Board due authority to afford
relief to parties punished for
revenue Offences, whilst by Act No
XXII of 1837. "The Superintendent of
"Police and his Deputies are required
"to furnish to the Court of Fouz-
"darry Adalut such lists or

"Calendars

Fort St. George. 11th November 1850

"Calendars of charges preferred before
"them or of persons sentenced to pun-
"ishment by them as the said Court
"of Fouzdarry Adalut may direct"; so
that if on the one hand, the Board
should deem it expedient to remit
or mitigate any penalty, the Court
are on the other, to prevent any
infringement of the established
laws in relation to the Abkarry-

Mr Elliot's Dr Para 7- 16- The fines referred to in
Section 30 are only such as are to be
awarded for revenue offences, and the
distribution in the manner therein
provided is, I believe, in accordance
with the general rule under similar
circumstances-

Mr Elliot's Dr Para 8. 17- Here again, Mr Elliot
remarks that the "Draft Act may be
"well adapted for the Security of the
"Abkarry revenue, for which purpose
"the Collector is very properly armed with
"the necessary powers," but he adds that
the "interests of the public demands
"equal consideration," and he inconsequence
submits that it is requisite "to separate

"the

"the Police from the Revenue as much
"as possible to prevent collision." This
is one of the primary objects I have had
in view in proposing the enactment of
a separate Regulation for the guidance
of the Collector of Madras.

18. I have accordingly prepared
Enclosure A an Abstract of Mr Elliot's Memorandum
and I have ventured to append to each
Section of the new Police Act such
remarks as appear to me necessary
in order to show what portions I
consider objectionable on account of
their being likely to interfere with
the provisions of the proposed Ab-
-kharry Act, as well as to point out
in what respects the one differs
from the other in the amount and
nature of the penalty attached to one
and the same offence.

19. As regards the Draft
of the proposed Abkharry Act, the
Board will find, on comparing it
with Act No XI of 1849, that
certain additions and alterations

have

have been made in the latter, since
the preparation of the original Draft
which accompanied Mr Pycroft's letter
of 7th January 1849. I would recommend
that the provision of Section 8 of
the Act in question be entered next
to Section 6 of the Draft Act,
and that some of the additions and
alterations contained in the former be
also made in the latter. The Sections to
which I refer are the following.

Act XI of 1849.		Draft Act.
Section 2	Corresponding with Sec	4.
13	Do.	10
16	Do.	13
21	Do.	18
22	Do.	19
23	Do.	20
31.	Do.	28
36.	Do.	33.

20 If the words "Superintendent of Police or one of his
Deputies" are to be substituted for "any
Justice of the Peace" in Section 26

as

Fort St. George. 11th November 1850

as suggested above, it will be requisite to make a corresponding alteration in Sections 27- 28- 29- 32 and 33 of the Draft Act.

21. Should it appear to the Board, on a review of the whole of the circumstances of the case, that a new Act on the principle of Act. No. XI of 1849. is indispensable with a view to the security of the Abkarry Revenue, I shall be prepared to revise, with reference to the foregoing observations the Draft Act returned with the letter under acknowledgement and now retransmitted herewith.

22- Mr. Elliot's letter of 21st May last and its Enclosure are also returned.

Madras, 10th July, 1850. } /Signed/ J. A. Hudleston

Collector

D.G.

Remarks

Fort St. George 11th November 1850.

Remarks on Mr. Elliots Memorandum of the proposed new Police Regulation.-

	Abstract of the Memo:	Collectors remarks.
Sec I	Carrying Spirituous or intoxicating liquors into the Fort without permit, punishable by a fine of 100 Rupees 1-00 "	Unobjectionable.
" II	Hotels, Boarding Houses, Taverns, Punch Houses, Coffee rooms 0-00 to be licensed by the Superintendent of Police.-	Unobjectionable; but besides the Police license all retail dealers in Spirituous liquors should have a Revenue license such as the one prescribed by Section 2 of the Draft Abkarry Act.-
" III	Sale of condemned Wine Beer 0-00 prohibited.-	Very necessary for Police purposes.-
" IV	All licenses to be granted by the Superintendent of Police.-	Vide above Remark on Section II.- By Police Regulation No. 4 all

Police

15183. Fort St. George 11th November 1850

Police licenses should be signed by the Superintendent of Police and one or more of the Rotation Magistrates.

The Advocate-General observes in Para 6 of a letter dated 25th June 1832 of which a copy was submitted to the Board of Revenue on the 9th of the month following, that by Statute 33, Geo: 3d, Chap 52, Section 159, the authority of licensing the sale of Spirituous liquors is placed in two or more Justices of the Peace.-

The provisions of Sections 3 and 4 of

"V All applications for licenses to sell Spirits

15184. Fort St. George 11th November 1850

Spirits &c. to be sent by Collector to Superintendent of Police who is to determine the number of licenses and places of sale.

of Police Regulation No. 4 have never been acted upon by the Police.-

The numbers of Colombo and Putta arrack shops established at Madras have been fixed by the Collector and Board of Revenue-See Paras 9 and 10 of the accompanying letter.-

On this subject it is proper to refer also to the Boards letter to Government of 10th May 1832, as it is therein explained under what rules the annual settlement is made for the realization of the Abkarry revenue. It is further stated that the arrangement usually made would

would be nullified if any two Justices of the Peace have the power, without reference to the Collector, to issue, at their pleasure licenses for arrack shops" adding that if the Superintendent of Police determine to act up to the letter of Police Regulation No. 6, the Collector will not have it in his power to collect the revenue.

This is the practice observed now.

" VI Licenses to specify the Kind or Kinds of liquor to be sold.

No change of holders nor of places of sale to be allowed without the Superintendents concurrence.

This is very proper for the licenses now granted to wholesale dealers authorizes

authorizes the sale of "all Kinds of Spirituous liquors," whereas the arrack Shopkeepers licenses have been altered by an order of Government dated 29th November 1831, the alteration having been suggested by the Collector to prevent their selling any spirits other than Colombo or Pulla arrack.

" VII All Police licenses to be numbered and registered in the Police Office. Fines &c. for selling without their being so numbered and registered.

If the omission in numbering and registering a license be an offence, the party liable to punishment would be perhaps, the party who prepares the license, and not the shopkeeper. Unobjectionable.

" VIII An annual License to

would be multiplied if any two Justices of the Peace have the power, without reference to the Collector, to issue, at their pleasure licenses for arrack shops" adding that if the Superintendent of Police determines to act up to the letter of Police Regulation No. 5, the Collector will not have it in his power to collect the revenue.

This is the practice observed now.

No change of holders nor of places of sale to be allowed without the Superintendents concurrence.

VI Licenses to specify the Kind or Kinds of liquor to be sold.

This is very proper for the licenses now granted to wholesale dealers authorizes

authorizes the sale of "all Kinds of Spirituous liquors," whereas the arrack Shopkeepers licenses have been altered by an order of Government dated 29th November 1831, the alteration having been suggested by the Collector to prevent their selling any spirits other than Colombo or Patta arrack.

VII All Police licenses to be numbered and registered in the Police Office. Fines &c. for selling without their being so numbered and registered.

If the omission in numbering and registering a license be an offence, the party liable to punishment would be perhaps, the party who procures the license, and not the shopkeeper. Unobjectionable.

VIII An annual License to

to keep a House or Room of public entertainment but not to sell Spirituous or intoxicating liquors to be granted by the Superintendent of Police at his discretion.

" IX Wholesale dealers not to sell any quantity of Spirits less than one Dozen of Quart bottles at a time.

Smaller quantities may be given as samples.

Punishment a fine not exceeding 100 Rupees or imprisonment with or without hard labor.

This is provided for by Section 6 of Police Regulation No. 4 and by Section 8 of the Draft Act.

This is very objectionable, in as much as it would open a door to abuse.

The Draft Act prescribes a fine not exceeding 500 Rupees and any breach of the said Act being a revenue offence, it does not appear requisite to provide for

for it again in the proposed new Police Act.

Objectionable because special permits may be asked for, to remedy inconvenience should a case of this kind occur.

" X Public Auctioneers may sell less than a Dozen which may remain over, being bona fide the property of Estates.

This is provided for by Section 16 of Police Regulation No. 4.

" XI Licensed retail dealers in spirituous or intoxicating liquors to have a sign board in front of their places of sale.

" XII & XIII Such retail Dealers to sell only the Kind of spirits specified in their license.

Vide Section 9 of Do.

" XIV Not to remove any shop from one place to another.

Vide Section 17 of Police Regulation No. 4.

" XV Not to sell to soldiers or seamen.

Do. 11 and 14 of Do.

" XVI To put up a sign board.

This is almost a repetition of Section XI of Mr. Elliots' Memorandum.

Security

to keep a House or Room of public entertainment but not to sell Spirituous or intoxicating liquors to be granted by the Superintendent of Police at his discretion.

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Smaller quantities may be given as samples.

Punishment a fine not exceeding 100 Rupees or imprisonment with or without hard labor.

This is provided for by Section 6 of Police Regulation No. 4 and by Section 8 of the Draft Act.

This is very objectionable, in as much as it would open a door to abuse.

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Do. 11 and 14 of Do.

" XVI To put up a sign board.

This is almost a repetition of Section XI of Mr. Elliot's Memorandum.

Security

"XVII	Security to be given by those requiring licenses for Hotels, Boarding Houses, Jeffin rooms &c.	Vide above remarks on Section 2.		
	The Applicant to produce a license to sell Spirits or intoxicating liquors by retail; if required to be used in the House.	This is the course pointed out by Section 9 of the Draft Act.		
"XVIII & XIX	They are not to allow drunkenness gaming or debauchery of any Kind.	Vide Section 18 and 21 of Police Regulation No. 4.		
"XX	To prevent riot affray &c.	Do.	10	Do.
"XXI	Not to keep the House open needlessly after midnight.	Do.	18	Do.
"XXII	Notice to be given to the Police of any suspected riot affray	Do.	13	Do.

	affray &c.			
"XXIII	Not to harbour or conceal any deserter from the army or Navy &c.	Do.	12	Do.
"XXIV	Not to harbour or conceal any escaped convict or felon or any person of notoriously bad character.	New; but necessary for purposes of Police.		
"XXV	Neglecting to give information to the Police respecting the resort to the House of any such deserter or escaped felon.	Do.		Do.
"XXVI	Not to keep in the House any spirituous or intoxicating liquors in any quantity whatever.	Very necessary for now the holder of an unlicensed Jeffin House may have a large quantity of spirituous liquor without the fear of punishment, as the Police does not feel authorized to interfere without proof of		

"XVII	Security to be given by those requiring licenses for Hotels, Boarding Houses, Tiffin rooms &c.	Vide above remarks on Section 2.		
	The Applicant to produce a license to sell Spirits or intoxicating liquors by retail; if required to be used in the House.	This is the course pointed out by Section 9 of the Draft Act.		
"XVIII & IX	They are not to allow drunkenness gaming or debauchery of any kind.	Vide Section 18 and 21 of Police Regulation No. 4.		
"XX	To prevent riot affray &c.	Do.	10	Do.
"XXI	Not to keep the House open needlessly after midnight.	Do.	18	Do.
"XXII	Notice to be given to the Police of any suspected riot affray	Do.	13	Do.

	affray &c.			
"XXIII	Not to harbour or conceal any deserter from the army or Navy &c.	Do.	12	Do.
"XXIV	Not to harbour or conceal any escaped convict or felon or any person of notoriously bad character.	New, but necessary for purposes of Police.		
"XXV	Neglecting to give information to the Police respecting the resort to the House of any such deserter or escaped felon.	Do.		Do.
"XXVI	Not to keep in the House any spirituous or intoxicating liquors in any quantity whatever.	Very necessary for now the holder of an unlicensed Tiffin House may have a large quantity of spirituous liquor without the fear of punishment, as the Police does not feel authorized to interfere without proof of		

XXVII to XXVIII	Tavern Keepers and retail Beer Arrack and Toddy Shopkeepers not to have any back or private entrance to their Taverns or shops.	of sale.. Perhaps it may be unnecessary to provide for this in a Regulation, the matter having been set at rest by the following Correspondence To Board 3d December 1833 From Do. 22d May 1834 To Do. 25th June -- From Do. 26th Do. -- This is merely a repetition of Sec 21 of the proposed new Police Act..
" XXIX	Not to keep the shops &c open between midnight and 5 O'Clock in the morning..	
" XXX	Not to receive any Goods whatever in barter.	Vide Section 19 of Police Regulation No. 4..
" XXXI	Not to keep any articles or Goods of any kind in the shop..	Do. 20 Do.
" XXXII	Not to allow any Spirits to be carried	Do. 11 Do.

carried out without a regular pass or Permit

The punishment to be inflicted on the Vender for this offence as proposed by Mr. Elliot is a fine of 100 Rupees or imprisonment for 2 months with or without hard labor, but section 12 of the Draft Abkarry Act prescribes the levy of a fine not exceeding 500 Rupees from any person not being a licensed dealer, carrying any liquor with out a pass or permit from the Collector.. At any rate, if the Section proposed by Mr. Elliot is to stand, it will be requisite to state that the pass or permit under which the liquor

XXVIII to XXVIII	Tavern Keepers and retail Beer Arrack and Toddy shop Keepers not to have any back or private entrance to their Taverns or shops.	of sale. Perhaps it may be unnecessary to provide for this in a Regulation, the matter having been set at rest by the following Correspondence To Board 3d December 1850 From Do 22d May 1850 To Do 25th June From Do 26th Do
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carried out without a regular pass or Permit

The punishment to be inflicted on the Vender for this offence as proposed by Mr. Elliot is a fine of 100 Rupees or imprisonment for 2 months with or without hard labor, but section 12 of the Draft Abkarry Act prescribes the levy of a fine not exceeding 500 Rupees from any person not being a licensed dealer carrying any liquor "without a pass or permit from the Collector".

At any rate, if the Section proposed by Mr. Elliot is to stand, it will be requisite to state that the pass or permit under which the liquor

15193 Fort St. George 11th November 1850

liquor is to pass and be the Collector's a prescribed by the Draft Abkarry Act Vide Section 21 of the Draft Abkarry Act Unobjectionable.

"XXXIII Impediment to a shop being searched.

"XXXIV To assist the Police in quelling all riots &c.a"

"XXXV Giving any bribe.

Vide Section 25 of the Draft Abkarry Act which prescribes a fine not exceeding Rupees 500 unless as Mr. Elliot proposes Rupees 100 &c.a. Unobjectionable

"XXXVI All offences not specially provided for by the Abkarry Act to be tried by the Police.

"XXXVII One moiety of all fines to be given to the Police Fund and the other moiety to be appropriated in rewards at the discretion of the Police.

Objectionable as regards the fines leviable for revenue offences under the Draft Abkarry Act.

Madras 10th July 1850. /Signed/ J. A. Hudleston Collector

To

15194 Fort St. George 11th November 1850.

No. 243.

58

To W. H. Bayley Esqr. Secretary to the Board of Revenue. Fort St. George.

Board No. 1636.

Sir,

From the Collector of Sea Customs

Transmitting Notes of a draft of an act for the better security of the abkaree Revenue in the Town of Madras with observations.

1. I have had the honor to receive your letter under date the 10th Instant, transmitting Copy of a Draft Act for the better Security of the Abkaree Revenue for any observations I may have to offer.

2. A careful perusal of the act has led me to fear, that the proposed Act will fail in effecting the end intended, and that in practice, it will be found less efficient, in many respects, than the Laws now in force. Its provisions will, I apprehend, admit of a continuance of many of the frauds now practised upon the Revenue. I would with much deference, but with much confidence, as to the result, recommend an entire change of System rather than attempt to continue, with certain amendments, the existing arrangement, with the experience of its inefficiency.

3. The Act proposes to vest in the Revenue Officers the prevention of illicit Traffic

Traffic in spirits. With the large Sayer Establish=ment formerly under his Control, he was unable to keep under smuggling much less, to put it down- and I would accordingly refer to the past in support of an opinion that it is not perhaps advisable to propose, for adoption, measures which have previously been tried and found ineffectual.-

4- If I understand the principle of the Draft Act correctly, it proposes to continue the existing restrictions upon the sale of spirit manufactured to the Eastward of Cape of Good Hope and to prohibit its introduction into the Town- This I do not doubt, it will fail of effecting, considering the great variety of means by which it may, and has been successfully brought in- I conceive also that a due consideration for the interest of the Country renders it desirable that facilities should be afforded for the effecting the sale of this description of spirits, especially when such a course would be mutually advantageous to the manufacturer and the Government, to the

† This appears to be in accordance with the wishes of the Inhabitants of the Province, upon which see Minute of the 15th June 1850.

one by the sale of his produce to the other by a Revenue to be derived therefrom-

5- In passing a new Law, it might be suggested as an advantage, that the Revenue authority should be vested in an Officer to be named by Government. By Act VI of 1844 it is enacted, Section IX, "It shall be lawful for the Governor "in Council to appoint such Officers as he may "see fit &c^a &c^a &c^a" A like course, I would respectfully suggest may in this instance be adopted with advantage.-

6- It has usually been considered advisable to punish the offences of smuggling, and illicit traffic in spirit by a summary process, as most conducive to effect the end intended, and experience induces me to lean to the correctness of this view. By Act IX of 1849 power is given to a single Magistrate to punish offences of a graver nature than those which will ordinarily be committed against this Act, and I am disposed, with much deference, to express an opinion that the same authority may be authorized to inflict the penalties contained in the Act proposed to be passed.-

J.F.

7. If I might be permitted the expression of an opinion upon the questions of appeals, it would be to the effect that, in offences of this character, it is not desirable to admit of an Appeal against the decision of the Magistrate. A doubtful case can rarely occur and, if it did, the Magistrate would probably confer with the Chief Magistrate before giving decision. Parties committing offences against the act will generally be detected in the act and the proof will be patent. It is moreover a matter for consideration whether it is expedient to propose that the Board of Revenue should be invested with authority to set aside the decision of an Officer, acting under a Commission from the Crown.

8. The Act, in my humble opinion, would be far more efficient, if the Revenue Management and the prevention and punishment of offences against it, were vested in distinct Officers. The Collector of Madras with an extensive Establishment, had means placed at his disposal for a series of years which enabled him to ascertain, how far it was practicable to

to put down these offences, and if I mistake not, signally failed. These are grounds which appear to justify me in the proposal that the power should now be vested in other hands.

9. Where authority is divided it frequently occurs, that parties act as a check upon each other, and the work is usually less efficiently performed, than when individual authority is exercised. By the act certain functions are proposed to be exercised by the Collector others to be given to a Magistrate, and a Control over both, and an appeal against the decision of each, to be vested in the Board of Revenue. I trust I may not be considered wanting in respect, by venturing to express an opinion that this course will fail to meet the particular cases intended to be dealt with by the proposed enactment.

10. The object of the proposed Law is, I conclude, to secure a Revenue with the greatest certainty attainable, at the lowest possible charge to the State.

To prevent illicit distillation.

To punish parties selling spirits

contrary

contrary to Law—

The prevention of illicit distillation, and punishment of offences under the Act, for the reasons previously stated I would respectfully propose should be vested in the Chief Magistrate and Superintendent of Police and his Deputies—

+ Act No IX of 1849.

11. The question which comes more immediately under my observation is the matter of Revenue. Viz^t., as to the best mode of effecting the object stated above, I apprehend this is capable of successful attainment. The principle upon which the plan I have to propose is based has received the approval of the Board of Revenue in their letter to Government of March 1848. in which among other matters that authority observes—

× Board of Revenue to Govt. dated 2d March 1848.

"It appears to the Board to be "very desirable that spirits imported by land "should be exclusively under the surveillance "of the same authority".

These views were concurred in and acted upon by Government—

Practical

12- Practical effect might be given to this suggestion in the following manner, as the bases of a new arrangement. The Building erected as a Penitentiary or a portion of it, to be converted into a Depôt for all description of spirits, including spirits of Wine whether manufactured in Madras, or imported into the Town by land or by sea. The Depôt to be placed under the control of the Collector of Sea Customs. The realization of the Revenue it is proposed to secure by enabling that Officer to obtain possession of all descriptions of spirits entering the Town, whether by land or by sea, so that no portion thereof shall pass from his custody until the Government demands are paid.

+ This latter description may continue as at present to be stored in the Bonded Warehouse.

13. The details of this plan I now proceed to lay before you.

A portion of the Buildings to be set apart as a distillery for the manufacture of Puttay arrack. A fixed number of individuals to be licensed to distill it therein paying for the license. The licensed

dealers

dealers will receive under regulations to be framed for the purpose from the distillery the arrack they require, paying the duty before removal.

Spirits manufactured inland, to be placed in the Depôt, for effecting which the present regulations may probably suffice; all spirits imported by sea whether from Subordinate Ports or from Calcutta or other place, to the Eastward of the Cape of Good Hope, should be stored in the Depôt within a given number of days, or the Government to have power to store it. In like manner spirits the manufacture of Europe if the stipulated duty shall not have been paid thereon within the same period / to be likewise stored therein or as at present in the Bonded Warehouse. Parties licensed to sell spirits shall obtain them after paying the duty prescribed by Law, under specific arrangements, the details of which, I do not now propose to discuss.—

14. The plan which I have ventured

ventured to propose for consideration is directed to take possession of all spirits from whersoever and whensoever they may arrive, and place them in the custody of a Public Officer before they enter the Town of Madras, and by this means to ensure the payment of the full amount of the Public Demand before they are liberated, whether intended for sale within the Town, or for Escport by land, or by Sea.—

15. If adopted there will be no outstanding balances of Revenue, and no process of Law will be required for securing the current Revenue, in-as-much as the proposal involves but one principle. A cash payment the most advantageous and least expensive mode of collecting Revenue. The duty on spirits will be paid to the Collector of Sea Customs who will permit a proportionate quantity to pass either from the Depôt or the Bonded Warehouse / as at present / as the case may be. The

owners

dealers will receive under regulations to be framed for the purpose from the distillery the arrack they require, paying the duty before removal.

Spirits manufactured in land, to be placed in the Depôt, for effecting which the present regulations may probably suffice, all spirits imported by sea whether from Subordinate Ports or from Calcutta or other place, to the Eastward of the Cape of Good Hope, should be stored in the Depôt within a given number of days, or the Government to have power to store it. In like manner spirits the manufacture of Europe (if the stipulated duty shall not have been paid thereon within the same period) to be likewise stored therein or as at present in the Bonded Warehouse. Parties licensed to sell spirits shall obtain them after paying the duty prescribed by Law, under specific arrangements, the details of which, I do not now propose to discuss.—

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owners

owners of spirits and the Collector will be the joint Custodians thereof No loss will be entailed on Government by wastage or pilfering, from Plunder of or overcharge for materials, more= over the Establishment required to work the plan will probably be confined to the Depôt to secure the safe custody, the superin= tendence, and the issue of the spirit after the duty is paid. The spirit will be delivered to the purchaser by the owners, upon whom will be entailed the expense of measurement and the issue thereof.—

16. I apprehend that Government have no desire to restrict the inhabitants of Madras from the use of any particular description of spirit, provided an equal amount of Revenue can be derived from the one as another. The duty proposed to be levied is on each gallon of spirits. Rum will be the most profitable in as much as it yields

yields a Revenue first by the growth of the cane on the land from which it is made, and secondly when manufactured into spirit by the duty levied thereon. I apprehend that the evidence before the Board and Government may be con= sidered conclusive as to our inability to exc= clude this description of spirits from entering the Town to the detriment of the Revenue, and I con= therefore, on this ground as well as others, advo-cate the expediency of encouraging its importation, on the payment of the stipulated duty deriving a Revenue from its use, whereas an attempt to exclude it, would inevitably lead to its introduction in an illicit manner to the detriment of the Revenue.—

+ Mr Lewis's Govt Lr No 92. Dated 25th January 1849. Paras 2. 5. and 10. Do Do — No 104. Dated 30th January 1849. Paras 1 and 2.—

17. The several descriptions of spirits upon which it is proposed to collect a Revenue may be classed as follows.— First Brandy, Gin, &ca &ca, the produce of Europe.

Second. The same description of spirits genuine and spurious imported from Pondicherry, Mauritius, Bourbon, Ceylon, Bengal

Bengal and Bombay-

Third- Spirits the manufacture of Bengal and the Madras Provinces imported by Sea-

Fourth- Spirits distilled inland and within the Town-

Lastly- Spirits of Wine-

18- With respect to the first description I have given the subject careful consideration and the opinion which I now venture to express has been materially influenced by the consideration that the duty on spirits imported by Sea having been equalized at the three Presidencies, I cannot see my way clear to recommend the levy of any additional duty. From such enquiries as I have been able to set on foot these descriptions of spirits cannot be sold retail for less than three Rupees the gallon under any circumstances, and if a demand for this low priced spirit was created it would probably increase the price at once to three and a half or four Rupees the gallon; I therefore surmise that this description of spirit will not interfere by its consumption with the levy of any rate of duty the Board may feel justified in imposing should be levied upon other sorts. I see therefore no ground

D.G.

ground for recommending that a restriction should be placed upon its passing into Town for sale after the regulated duty of Rupees 1 - 8 per Gallon has been paid thereon.-

19. The Second description of spirits has under the present system been a constant source of embarrassment - It has been found unpracticable to distinguish between the real and spurious descriptions, the evidence depending merely upon opinion - I do not dwell upon this as the records of this Department and those of the Board of Revenue contain substantive evidence of the fact from year to year, for the last 30 years - The real question is how to deal with the difficulties which have arisen in future To my mind there is but one course and that is to class them all under the same head, and as they will be and have been, except in a very few instances, imported expressly to compete with the spirits usually sold by the retail dealers, there can, I apprehend be no reasonable ground why they should not be

be no reasonable ground why they should not be rated equally - If the expression of an opinion founded upon experience may be permitted to have any weight with your Board, I beg to offer my urgent recommendation that this Course may be adopted.-

20. The third and fourth description of Spirits come under one Class and may be assessed at the present rate of duty or any other the Board see fit to propose.-

21. The last description, "Spirits of wine", should be permitted to be distilled only in the Depot and issued from thence on the payment of Rupees - per Gallon to be rateably increased as it exceeds in strength 25 per Cent, under proof by Sykes' Hydro-meter - This is essentially requisite to prevent parties from purchasing it with the design of lowering the strength, to interfere with the Abkarry Revenue. By the course proposed it will pay duty equal to the ordinary spirits and thus the Revenue will be secured.-

22. I would recommend that no spirits be issued from the Depot for consumption stronger than 25 per Cent below proof - If the spirit is all of a given strength it

it will afford a good test for ascertaining as to whether spirits seized on suspicion of being smuggled have been issued from the Depot - If it is below the regulated strength there will be good grounds for confiscating it either as smuggled or because adulterated to cheat the Public - If on the other hand it exceeds the strength that will afford tangible proof that it has been smuggled.. I attach much importance to this suggestion..

23. It must be borne in mind that the Distilleries in the interior must be under such surveillance as will ensure the spirits passing thence going duly into the hands of the Abkarree Renters in the Provinces or the Collectors of Sea Customs at the Presidency.. It does not appear to be my province to do more than allude to this feature in the plan, as I am well satisfied it will meet due attention from the Board of Revenue..

24. The proposal which I have thus ventured to place before the Board of Revenue for consideration, is that the Chief Magistrate shall be entrusted with the duty of preventing spirits entering the Town of Madras, except in an authorized manner - That all spirits shall upon entering the Town pass into the hands of the Collector of Sea Customs. Likewise all spirits manufactured therein.

and

and that he shall not allow any to pass from his Custody, until the Revenue so receivable thereon has been secured - I am so familiar with this system and have found it so convenient and of such undoubted security to the Revenue; affording at the same time such a safe easy, and simple mode of Collection, that I recommend its adoption with the confidence that I am not proposing an experiment which may fail but a system that has had a trial of years and offered no point of difficulty, much less of failure -

25. I would with much deference recommend the total abolition of permits as the most defective part of the present system, in asmuch as they facilitate fraud and prevent detection. I believe this to be the opinion of all the Magistrates in Madras, and if the Board of Revenue have a doubt upon the subject, I respectfully recommend that a reference be made to the Chief Magistrate -

The

26. The only Question which remains for discussion is the amount of duty to be levied upon spirits the manufacture of or imported from places to the Eastward of the Cape of Good Hope - It is proverbial that high duties hold out a strong temptation to evade them, and that in order to collect them an expensive and extensive Establishment is indispensable -

27. Applying this to the open Town and extensive suburbs of Madras, and bearing in mind that smugglers have ever been among the most reckless class of offenders it will be for the consideration of the Board of Revenue, where the rate of duty in Calcutta is only 8 Annas the Gallon, whether it is expedient to keep up the present rate of duty in Madras, and hold out the temptation of a profit of four or five hundred per Cent to the successful smugglers - The influence and powers of Government are directed to the suppression of Crime, and although I believe it is now universally acknowledged, that the price of spirits has no effect upon the morals of the people, by increasing or diminishing the sale of spirits, I allude to a reduction in the rate of duty, not on

the

this ground but as affording matter for mature deliberation (considering the temptation to crime which a high rate of duty will hold out, consequent upon the great profit to be realized, with little risk of loss from detection within the large area of the open Town and suburbs of Madras) whether the present rate of duty should not be lowered - The Board of Revenue and the Government will no doubt exercise due deliberation in fixing the amount of duty on spirits in future.-

28. Under any circumstances it is not in my Judgment advisable to continue the present System - Every Magistrate will I apprehend give an unqualified opinion in accordance with this view - A party can now obtain a license to sell spirits only under a guarantee to get rid of a fixed number of gallons of spirits daily and failing to do this his license is revoked and bestowed on another who in like manner enters into an engagement to sell an equal or a greater quantity - The consequence of such a System are obvious - The licensed vender must find a purchaser or lose his licence - A party so circumstanced will have few scruples

scruples and accordingly one and all the licensed Venders adulterate the spirits, receive goods in pawn, give liquor on credit and resort to a variety of unauthorized expedients to get rid of the prescribed quantity.

29. Under a new System I would respectfully urge the expediency of vesting in the Chief Magistrate and his Deputies the decision as to the number of Licenses to be granted, the houses in which spirits are to be sold, the localities in which Spirit shops shall be opened also the prevention of Smuggling and the Seizure of Liquor the punishments under the Act, and the confiscation of Liquor.-

30. I have the honor in conclusion to state that I have drawn up a few hints corresponding with the views expressed in this communication which I enclose - If the Board deem my suggestion worthy of consideration I shall be prepared if entrusted with the task to draw up a draft Act for consideration.-

Sea Custom House
Madras 10th. July 1850

(Signed) W. E. Underwood
Collector Sea Customs

Regulation 1 of 1830 to be rescinded.-

The Superintendence of the Abkaree Revenue to be under such Officer as Government shall from time to time appoint.-

The limits within which this Act shall

shall be enforced shall be fixed from time to time by the Governor in Council by notice in the Official Gazette.-

No Distillery shall be erected without a License under a penalty of a fine and confiscation of the apparatus.-

No party shall have a Still in his possession or any article by which spirits may be distilled without a License under the penalty of a fine, imprisonment or both with or without hard labor, and confiscation of the apparatus.-

Government to appoint a place or places, where in Rattee Arrack, Spirits of Wine or other Spirits may be distilled by parties licensed to distill or therein the number of parties who may be permitted to distil spirits in each distillery to be limited to ——— For each licence the party shall pay Rupees ——-

Government to be authorized to make rules for the guidance of parties distilling spirits therein to be published from time to time in the Official Gazette, a Copy of which shall be delivered to each party with the licence and a Copy suspended within the distillery- Parties offending against the rules liable to have their licences revoked and to fine and imprisonment.-

Government

Government to nominate Officers who shall keep a register of all Liquor distilled and the strength thereof and the name of the party manufacturing it- The distillery shall be closed at —— P.M. and opened at ——— A.M. and the door when closed in the evening shall be secured by a Seal Parties breaking the Seal or manufacturing liquor at unauthorized hours to be subject to a fine or imprisonment or both with or without hard labor.-

Parties having in their possession Spirits and not being able satisfactorily to account for the same to be liable to fine or imprisonment or both and the liquor to confiscation.-

Any liquor found within the limits prescribed by the Act shall be liable to be stopped by any Police Officer and if it cannot be proved that the duty has been paid thereon, it shall be liable to seizure and confiscation as also the conveyance on which the Spirit is carried and the cattle by which the conveyance is drawn, and the parties so engaged in conveying the Spirit or in aiding and abetting the same to be liable to fine and imprisonment or both with

with

with or without hard labor.-

No party shall sell liquor or keep a Tavern Punch house or place of refreshment of any description without taking out a licenses and parties who so transgress this Rule, to be liable to fine or imprisonment or both with or without hard labor.-

Licences shall be granted by the Chief Magistrate according to a prescribed form annually who shall fix the number to be given the locality in which they are to be placed and the hours during which shops may be kept open. And shall have authority to revoke any licenses. Parties selling liquor at unauthorized hours to be subject to fine - Each person taking out a license shall pay a fee of Rupees.-

Rules for the guidance of licenced Venders to be framed from time to time by Government by Notice in the Official Gazette Copy to hang up on the Shop, Tavern, Punch house or refreshment room and parties offending against them to be liable to fine and imprisonment.-

Adulteration of Spirits by making it. less than 25 per Cent below proofs by Sykes Hydrometer or by mixing intoxicating

drugs of any description therewith shall render the party in whose possession it is found, to fine and imprisonment or both with or without hard labor and the liquor to confiscation.-

Any party furnishing liquor for any thing except ready cash to be liable to fine imprisonment or both with or without hard labor.-

Shops to be open to the inspection of every Police Officer. The liquor contained therein may be tested examined and inspected by every Police Officer above the grade of —— and any party preventing the Officer in the execution of these duties to be liable to fine and imprisonment Officer to be authorized to search.-

Spirits imported by Land or by Sea into the Town of Madras the limits of which are prescribed by Section —— of this Act whether imported from a Subordinate Port, or any other place the manufacture of or imported from places to the Eastward of the Cape of Good Hope shall be liable to a duty of —— per Gallon.-

Government to have authority to direct that all Spirits imported into the Town of Madras by land or by Sea shall be

stored in premises selected for the purpose at a rent of — per Hogshead per week;- If parties do not store the liquor in such place within five days, Government to have power to do so and at the end of 3 Months to sell such liquor, to pay all charges and expences incurred, also to sell liquor, upon which parties decline to pay the Godowns Rent or Charges thereon, after notice in writing the balance to be paid to the owner if applied for within 12 Months..

The liquor to be under the joint Custody of the Owners and the Government Officers, Licensed Venders shall be au=thorized to purchase Liquor Parties desirous of retaining the liquor in their own Godowns may do so upon the payment of the re=gulated duty. No Spirit so removed shall be stronger than 25 per Cent below Proof, unless duty be paid in proportion except Spirits, the manufacture of & imported from places West of the Cape of Good Hope..

All distilleries within the Presidency of Madras shall be under the Control of an Officer or Officers appointed by Government who shall have the powers vested in Officers under —— Parties

Offending

* Offenders may be fully described in the place..

Offending liable to the same punishment to be inflicted by the Magistrate of the District or his Assistants..

Government to have autho=rity to prescribe the Roads by which Spirits may be brought into the Town of Madras by Land and any Spirits found out of the Track to be confiscated..

The prevention of smuggling within the limits prescribed by Act 9 shall be vested in the Chief Magistrate and his Deputies, and all powers to seize liquor Search Premises, examine and visit Shops shall be vested in these Officers all fines and forfeitures shall be levied by the Chief Magistrate or his Deputies, in whom shall be vested power to imprison for offences under this Act..

All liquor confiscated shall be forwarded to the Revenue Officers for sale, who shall be au=thorized to dispose of the same as

15219 Fort St. George 11th November 1850.

as also all fines.-

The Chief Magistrate shall have power at his discretion to give half of every fine to informers and to seizers.-

Any Officer Acting under the authority of this Act taking a gratuity or any thing directly or indirectly in the shape of a bribe, or any party offering the same to any such Officer, to do any Act contrary to, or to forbear to do any Act which he is bound to do to be liable to fine and imprisonment with or without hard labor.-

Any party offering resistance to Officers authorized to act under this Act to be liable to fine and imprisonment or both

L.P.H.

15220 Fort St. George 11th November 1850

Read the following Memo:

No. -

59

15th No. 1 after 2135

From the Coll.r Sea Customs Madras

Official Memorandum

In transmitting a statement in the Form now submitted of the different kinds of spirit not the manufacture of the Eastward of the Cape Imported into Madras and reexported therefrom for 5 official years the Collector of Sea Customs has the honor to observe that the information called for in the Form accompanying the Memo of the Secretary to the Board of Revenue dated 12th Instant in the columns as per Margin cannot be furnished by this Department columns are therefore added to shew the quantity remaining in Bond at the end of the year to supply the information required. This Department is not in a position to ascertain the "quantity remaining for consumption" and by a reference made to the Collector of Land Customs it appears that no Register of European Spirits exported into the Interior by land

by

Fort St. George 11th November 1850

by private individuals is kept at the that Office—

A Statement of the Imports of European Spirits for 20 years into the Madras Territories being in the Office is also forwarded, as it may be of service—

The Memorandum framed under orders from the Board of Revenue includes spirits imported into the "Port of Madras"—

As the Importation of European spirits was large in 1844/45 the quantity is subjoined—

	1844/45			
	Brandy	Gin	Whiskey	
Gallons	17,213	11,816	1581	

Sea Custom House, Madras, 22d August 1850

/Signed/ W. E. Underwood
Coll.r Sea Customs

Spirits

 Fort St. George 11th November 1850

A

Spirits Imported into the Madras Territories by Sea for 20 Years Exclusive of Arrack—

	Gallons
1829/30	169,680
1830/31	95,692
1831/32	42,442
1832/33	131,826
1833/34	84,751
1834/35	112,023
1835/36	110,452
1836/37	52,014
1837/38	40,635
1838/39	94,821
1839/40	55,237
1840/41	71,968
1841/42	93,571
1842/43	80,109
1843/44	79,314
1844/45	141,261
1845/46	57,532
1846/47	20,375
1847/48	59,830
1848/49	58,785

Sea Custom House, Madras, 22d August 1850

/Signed/ W. E. Underwood
Coll.r Sea Customs

Statement

15223

Fort St. George

11th November 1850.

B

Statement shewing the Imports and Exports of European Manufacture at Madras / and the quantity remaining in Bond / of Spirits of from the Years 1845/1846 to 1849/50 inclusive

Official Years	Imports by Sea						Exports by Sea			Quantity in Bond at the end of each year				Remarks
	Brandy	Jamaica Rum	Gin	Whiskey	Spirits of Wine	Total	Brandy	Gin	Total	Brandy	Gin	Jamaica Rum	Spirits of Wine	
	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gall.s	Gall.s	Gall.s	Gall.s	
1845/46	49204	455	2529	1060	134	53382	1435	"	1435	"	"	"	"	The reason why the entries for the years 1845/46 to 1847/48 in the Columns of Spirits remaining in Bond is blank is that parties at this time did not avail themselves of the privileges of retaining Spirits on Bond
1846/47	13792	19	947	136	"	14914	7135	"	7135	"	"	"	"	
1847/48	25758	"	3126	72	519	29475	645	"	645	"	"	"	"	
1848/49	46716	763	3266		56	24222	549	281	830	4650	93½	95½	755½	The quantity of Spirits now in Bond is as follows—
1849/50	33589	70	9432	353	537	43981	537	632	1169	2612½	2002½	151½	358	
Total	169059	1307	19300	1697	3612	194975	10301	913	11214	7262½	2096	247	1093½	
Average	33812	261	3860	339	722	38995	2060	182	2242	1452½	419	49	218¾	

Brandy	Gin	Jamaica Rum	Spirits of Wine
Gallons	Gallons	Gallons	Gallons
3484	2617½	1611	540

Sea Customs House,
Madras 22d August 1850

/ Signed / W. E. Underwood
Collector Sea Customs.

Bd No. 2353.

57-60

Proceedings thereon Submitting Draft Act for securing the Abkarry Revenue of the Town and Suburbs of Madras with remarks thereon

A dated 24th Feby 1849

5th April in Cons 7th June 1849

No. 470

The orders of Government for the preparation of a new Abkarry Act for the Town and Suburbs of Madras were issued in consequence of a representation made by Mr. Elliot the Chief Magistrate and Superintendent of Police with reference to a letter addressed to him by the Police Magistrates, in which they brought to notice the great difficulty they experienced in certain cases not provided for in the existing Regulations and requesting such instructions as would enable them to understand clearly what the Law was. They added that the clandestine sale of Spirits and the increase of low taverns was carried on to an extent most injurious and demoralizing and most detrimental to the Revenue—

dated 28th Feby 1849

2. In the orders of Government above referred to the Board were directed to take into consideration the Draft of an Act for the better securing of the Abkarry Revenue of Calcutta and to consult with the Chief Magistrate as to its applicability to Madras, with the view of preparing a Draft Act founded upon it—

The

3. The Board of Revenue accordingly forwarded to Mr. Hudleston the Collector of Madras the above correspondence and the Calcutta Draft Act, with a request that he would state what modifications were in his opinion necessary to make it applicable to Madras, both in the Arrack and Toddy Departments. They desired also his opinion as to what objection would exist to the Venders of Spirits supplying themselves and paying a Shop tax in lieu of the practice prevailing under Regulation I of 1813 which prescribed that "all licensed Retail dealers shall be supplied exclusively by the Collector of Madras." The Board also suggested that as regarded the Toddy Revenue instead of assigning to each shop a certain number of Trees (the present custom, but not enforced by Regulation) the Venders might supply themselves how they pleased and pay a Shop tax—

* on the 7th June 1849

To this the Collector replied—

4. that the proposed Act would make his control more efficient, and returned the Draft with his proposed alterations these were not of particular import—

13th July in Cons 27th Aug. 1849

With regard to the Regulation

5 under—

(part 2)

under which Venders are supplied with Spirits by the Collector Mr. Hudleston observes that the practical result of the system of management formerly in operation establishes the fact that the present mode is preferable. He also refers to the Report to the Board of the late Mr. Ellis, who prepared Regulation I of 1813. The evils of the old system were the want of effective control over the Dealers, and the constant collusion between them and the Excise Officers: one fact connected with this system was that the quantity of Colombo Arrack entered in the Excise accounts hardly come up to 1/3 the quantity actually imported, To this view of Mr. Ellis' the Board and Government assented, and Regulation I of 1813 was the result—

10th in Cons 11th May 1810

2d July 1810—

30th Oct. in Cons 8th Nov. 1810
5th Oct. 1811 in Cons 20th January 1812

b.

On the subject of the Toddy Revenue Mr. Hudleston entered at length, and enclosing a Report on the subject from his Assistant Mr. Taylor. It does not seem to the Board necessary to the main object in view to enter into any discussion of this topic here, but it is on which will have their consideration sufficient

sufficient to say that the Collector strongly advocates the present system—Whether it is continued or not it will make no difference in the Act proposed—

7. The chief alterations in the Draft Act of Calcutta, that the Collector proposed were to define in the Preamble the Madras Abkarry limits as fixed by the Board in 1816 and to specify the quantities of liquor constituting a Retail sale—

8. The quantities constituting a retail sale in Calcutta, are any quantity under Beer (English or Foreign) under 2 Gallons—

Wine or Spirits (English or Foreign) Do. Do.

Bengal Arrack or Rum —— 1 Seer

Toddy —— 4 Seers

In lieu of which Mr. Hudleston proposes for Madras.

Beer (English or Foreign)	6 Qut. Bottles
Spirits European	2½ Gallons
Arrack Rum or other Spirits manufactured Eastward of the Cape	5 Leaguers
Toddy	no limit—

Finally he proposes a new Section prohibiting any one from keeping a

* See from Coll. of Madura to Board 7th in Cons 19th March 1835.

* 5 Quart Bottles are deemed an Imperial Gallon See Schedule to Act IX of 1845 and 1 Dozen is generally taken as equivalent to 2½ Gallons

* A Leaguer is 150 Gallons see Clause 3 Section VI Reg: I of 1820 but this refers to the old Wine Gallon 150 Wine Gallons 125 Imperial

Since altered to 6 Bottles 1 Gallon by Resolution of Government of India dated 15th May 1845 from Cons 6th June

a Beershop without the permission or Licence jointly of the Superintendent of Police and the Collector of Madras as a Justice of the Peace.

10 The Board having called upon
* 27th Augt 1849. the Collector* for some explanation of his alterations of Sections III and XII and his additional Section and having referred to him certain propositions as to Rules
dated 31st Augt in Consy 4th Septr 1849. for Distilleries, received his reply* and then
17th Septr 1849. proceeded to address the Chief Magistrate forwarding the Collector's Draft as revised by them together with the correspondence adverted to in the beginning of this para-

11 In consequence of Mr Elliots
D illness and absence from Madras his reply
21st May in Cons 17th June 1850. was not made for 8 months D. In this communication he states that he considers the proposed Draft Act quite insufficient for Police purposes, and not only protests against some important Sections, but proposes to have and encloses a draft of a separate and distinct Act to ensure the efficiency of Police control.

12 This letter and its enclosed
17th June 1850 Draft were transmitted by the Board+ to the Collector of Madras, for any remarks he might have to offer.

Mr

10th July in Cons 11th Novr 1850 1661

13 Mr Hudleston replied fully* and enclosed an abstract of the several Sections of Mr Elliots proposed Draft with his remarks in margin.

14 In the meantime, Mr Underwood
13th in Cons 27th April 1850 Collector of Sea Customs had requested the Board's permission to see the Draft Act as he had some observations to make on the subject. Though the Board were not instructed by Government to communicate with the Collector of Sea Customs on this matter, they considered it advisable to obtain every information that might offer itself, and forwarded to Mr Underwood
10th June 1850 Mr Hudleston's Draft, amended in a few points, some of which have been since re-considered and none of which were particularly referred
* dated 10th July in Cons 11th Novr 1850 1636 to by Mr Underwood in his reply*, and therefore do not require detailed notice here.

15. In reply to this communication
Mr Underwood proposed an entirely new plan of collecting the Abkarree Revenue and enclosed notes of a Draft Act in accordance with his views.

16 This having completed all the correspondence on the subject before the Board they will now proceed to notice the more important points in discussion and state the conclusions to which they have arrived

and

and on which their revised Draft now forwarded are constructed premising that Mr. Underwood's letter will be considered separately—

17. The Board are fully aware of the deficiencies that now exist in the Regulations under which the Revenue and Police control of the Abkarry is managed.

18. The only Regulations relative to the Abkarree Revenue are I of 1813 and I of 1820th. The former applies only to Spirits manufactured Eastward of the Cape (not to Toddy) and therefore bears upon the subject now under consideration, though most of the Sections of this Regulation have been repeated by Act VI of 1844. The latter applies to Arrack, Toddy and Spirits manufactured out of the limits of the Supreme Court and therefore as far as the present subject is concerned only refers to such portions of the Chingleput Collectorate as lie beyond those limits and yet within the Abkarry limits

Modified by Act XXXII of 1843

19 There is also a Police Regulation No. IV which the Magistrates consider wholly inadequate, and the Board fully concur with the Superintendent of Police that

that some new Enactment is necessary.

20 It was in the first place the object of the Board to prepare the Draft of one Act to suit both Revenue and Police purposes founded on the Calcutta Draft Act, and this they believe to have been the intention of Government, but it has been found impracticable and the necessity for two distinct Acts has been urged both the Collector, and the Superintendent of Police. The former has quoted† an opinion of Government which seems applicable to the case in point.—

† From Coll. of Madras 10th July in Cons 11th Nov. 1850

para 8.

21 The chief difficulty that has been experienced in framing two acts, prepared by Officers in different Departments has been in arranging which Sections properly belong to a Revenue and which to a Police Regulation, and deciding where opinions have been conflicting with regard to Jurisdiction.

22. Mr. Hudleston was as before observed called upon* to explain his alterations of Section III of the Draft Act giving it a form so opposite to that of the Calcutta Draft. The Board concur in the views expressed by him in reply† It is clear that as the Law now stands the minimum quantity

* 27th augt 1849

† 31st augt in Cons 17th Sept 1849

quantity of arrack manufactured Eastward of the Cape that can be sold wholesale in 5 Leaguers. This quantity is fixed by Regulation I of 1813 Section VII, and Government have declared [B] that only such parts of the Regulation have been rescinded as relates to the rates of Duty and Drawback in spirituous liquors imported and exported by sea. The Board consider it advisable to retain the limit [*] which is now fixed by law, the object of which is to secure the interests of those Renters who are bound to Government under penalty to make good their contract—

23. The fact is that the system of Abkarry in Madras is totally different apparently from that in Calcutta, and in this one point, a different rule must be enforced—

24 With reference to Section IX of the Draft Act the Board propose that all the words both in the Calcutta Draft and those of Mr. Elliot's Draft Act Section II should be entered so as to make the restriction as comprehensive as possible, and give the Police their proper authority.

25. The extra Section proposed by the

B

6th in Cons 8th July 1844

*

Mr Ellis who framed Act I of 1813 considered any thing under 5 Leaguers too low/ To Revenue Board 1st Jany 1813/ as encouraging adventurers to engage in the trade—

the Collector with regard to Beer Shops. the Board consider unnecessary, as the subject will be provided for in the wording of the new Act—

26 The Collector to whom they— referred for his opinion [*] on the Board's proposed Sections relative to Distillery [&] considered that Section X of Regulation I of 1813 was sufficient to prevent the setting up of a Distillery in Madras, but the Board observe that this Section only refers to Puttah Arrack [*] and not to Spirits manufactured after the European system. It seemed also advisable to add such provisions as would authorize the withdrawal of a License for any breach of the Moochilka. These Sections therefore appear in the Draft now submitted to Government—

27. The Board have also added a Section defining the term "Collector of Madras" in such manner that the contingency of that Office merging into the Collectorship of Chingleput may be provided for—

28 The Board have also had under consideration the rescinding of Regulation I of 1813, and retaining the few Sections

[*] To Coll. 27th Augt. 1849
[&] From Coll. 31st Augt in Cons 17th Sept. 1849.

*

The word is derived from Puttie the bark of the Velum tree/ Memosa/ which is mixed with the Jaggery in boiling for distillation The Provincial Arrack is made from Toddy—

Sections of it now in force, in the new Act. They will however refer to this again and proceed to notice the communication received from the Superintendent of Police subsequent to their correspondence with the Collector as above detailed.

Paras 10 & 11 of these Proceedings

29 It will be seen that Mr. Elliot has in no way taken the Draft Act transmitted by Government as his guide, and so far from his meeting the Board at all in his views they seem on some points to be quite opposed. It will be therefore necessary to enter somewhat into detail as to the objections raised.

30 The chief objections of the Superintendent of Police are to Sections II and VII of the Calcutta Draft Act which vests in the Collector the right of issuing Licenses, and receiving such Fee or Tax as Government may at any time fix for such Licenses. Mr. Elliot considers both these provisions most objectionable and opposed to the practice in England.

31 With regard to the latter point the Board believe that the English Licenses are Licenses to keep Shop and House of Entertainment, and to such Licenses being

granted by the Police there is no objection, and provision is made accordingly in Section XVIII of the Draft Act.

† The one now submitted

but there is not in England any arrangement for regulating the mode of deriving Revenue similar to the Indian Abkarry. The Police and Excise Departments are quite separate and therefore the comparison only bears a limited application. Besides this under the Madras System of Abkarry no Fee is necessary and Section IX of the present Calcutta Act has been omitted in the Board's Draft.

32. The Calcutta Act evidently includes to two kinds of Licenses, the distinction between which does not seem to have occurred to Mr. Elliot. In Sections IV and V of the Calcutta Act the Revenue License to which the Vendor is entitled* in exchange for his Moochilka is referred to but this does not supersede the Police License of Section VI in which it is seen that the Police Authorities cannot give their license to open House, till the applicant has produced his Revenue license to sell by Retail.

* Para 8 of Collector's letter of 10th July in Cons. 11th Nov. 1850.

33. But if Mr. Elliot acknowledges no distinction between Revenue and Police

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also para 3 of his letter of 21st May in Cons 17th June 1850—

Police Licenses and requries as he does in his Draft Act (Section IV) that all Licenses be granted by the Police and that they should regulate the number and locations of Shops it becomes incumbent on the Board to set forth distinctly their reasons for objecting to consent to such a proposition—

34 For this purpose it will be necessary to enter into some explanation of the Abkarry system in Madras—

35. The Rules now in force are those that were observed when the whole Abkarry was rented, and have been continued ever since this Branch of Revenue came into the more immediate management of the Officers of Government in 1830 or 20 years ago* and are stated in detail in Enclosure 1 which accompanied the letter quoted marginally—

36 By Regulation I of 1813 Section VII no spirits manufactured Eastward of the Cape can be sold in Madras except such as are supplied to the Dealers by the Collector. The number of Arrack Shops and Toddy shops are paid under orders of the Board of Revenue. In 1835 (as shewn in the letter from the Collector noted above) the number of Shops was very nearly the same as exist at this present time.

Before

* From Coll[r] of Madras to the Board 7th in Cons 19th March 1835. Enc[e] B

Para 9—

	A.D. 1835	A.D. 1850
Colombo Arrack	47	47
Putta Arrack within Supreme Court	50	56#
Putta Arrack beyond Supreme Court	34	40.

The Extra Shops are strictly without (though bordering on) the limits. They are classed within because they pay the same rate by special orders of the Government 29th Nov[r] 1831.

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37 Before the commencement of the Fusly each Arrack Shops is put up to Auction. The individual who demands from the Collector the largest amount of Spirit according to a daily rate is considered the highest bidder. The rate at which he is to pay for it is made known previously and the difference between this rate and the prime cost is the "Excise duty alluded to in Clause 2 Section VII of Regulation I of 1813. The prime cost of Putta Arrack is easily estimated as it is all manufactured in one Distillery at Black Town under the Supervision of the Revenue Officers and at the expence of Government.

There can hardly be said to be any consumption of Batavia Arrack. It is distilled from rice and the natives do not like it. The Columbo Arrack is distilled from Cocoanut Toddy.

The Columbo and Batavia* Arrack (for these are always considered together) are supplied to the Collector at a certain rate

Orders of Govt 1st in Cons 9th Feb[y] 1815.

from the Commissariat. Enclosure 2 will shew the Prime Cost, selling price to the Dealers, and Excise of each kind. It will be seen that the highest Excise is on the Colombo Arrack but does not nearly reach the Pagoda per Gallon permitted in Clause 2 Section VIII of 1813—

The

38 The Toddy Shops are not rented, but on application to the Collector, the applicant, if approved is furnished by the Collector with authority to open a Shop. He then obtains a Licence from the Police as in the case of Arrack Dealers. There are 4 Classes to each of which a fixed No. of trees is allotted for their consumption and a daily taxe according to the Class is levied varying from 36 to 10 fanams.† The number of Toddy Shops authorized is 400 within the Supreme Court limits, and any number outside. At this distant period since the date of those Orders the number of Shops within the Supreme Court limits is 288, and outside 98.

† is from 2-12-9 to -12-5

39 Under the present system no regular "Licenses" are given by the Collector either to Arrack or Toddy Shopkeepers, but they all sign and give a Moochilka similar to the Form* given in Enclosure 3. The list is sent to the Police, and they issue the Licenses* in conformity with it, unless objection is taken which the Board believe has hardly ever occurred. So far therefore, the Police Authorities may be said to have

For Puttah Arrack

* Under authority of Police Regulation IX. Sec X.

* Formerly a fee of 5 Pags was paid for these Licenses but discontinued under orders of Govt. 22d in Cons 28th July 1831.

have the power of issuing Retail Licenses* a mere confirmation of the Collector's List for the Police have never issued a License to any one not on that List.

40. The Board consider that the Collector is the proper person to issue these Licenses, which should be in the same form as the Moochilka always received by him with such modifications as the new Act may render necessary. The Board would direct the Collector to send a List as usual to the Police, in order that they may point out any person to whom it would be objectionable to give license, in which case the Collector should refer to the Board as to the propriety of erasing his name and putting up the Shop for sale again. Enclosures No. 4 & 5 contain the sentiments of the Board and Government on a former occasion: and these views the Board continue to hold.

From the Bd. to Govt. 10th May 1832 and the reply thereto dated 25th instt. 31st May 1832.

To Chief Sec. 18th May 1822.

From D. 25th May.

41. Next, with regard to wholesale Licenses which were evidently intended to apply (and have done so practically) to Spirits not manufactured Eastward of the Cape, the Police have had, it is true, the general management under Section II of their Regulation

D From Superintendent of Police to Sec. to Govt. Jan. 17th 1822.

No.

15240 Fort St. George 11th. November 1850.-

*This enclosure where altered with red ink exhibits the form of Retail Licence referred to in the preceding para.-

No. IV Enclosure (b) is a copy of one of these Licenses: it grants permission to sell "all Kinds of Spirituous Liquors."-

42. Though there is not that objection to the Police issuing Wholesale as there is to their issuing Retail Licenses, seeing that no Revenue is derived from Spirits (properly) sold under the former after they have passed the Custom House, yet in the opinion of the Board the Collector should be the person to issue the Licenses as proposed (it appears) in the Calcutta Draft. The Board have accordingly in their Draft proposed that the Collector should issue all Licenses to sell. Still if it be considered advisable by Government that the Collector should sign jointly as Justice of the Peace with one of the Police Magistrates it can be done. This used to be the Rule formerly* and it enabled the Collector to watch the extent of Sale and the selling prices of European Spirits so as to be a guide in regulating the Excises on Arrack and Toddy. Mr. Hudleston the present Collector was not to give Office a Justice of the Peace and has never taken advantage of the above authority (though he has since been qualified).

*From Superintendent of Police to Chief Secy. 19th Sept. 1829. Para 1.-

15241 Fort St. George 11th. November 1850.-

43. The next question is with regard to Mr. Elliot's proposal that the Superintendent of Police should regulate the Number and Places of the Arrack and Toddy shops. The powers given in Sections 3 and 4 of Police Regulation No. IV have never been exercised, no doubt because their interference with the Revenue arrangements was so obvious. As long as the Abkarry remains under it's present System the Bidders at Sales would have no data to go upon. Unless they knew previously the fixed number of Shops and localities, they could not therefore possibly bind themselves to a stated consumption. It has already been shewn in these Proceedings* that the Number of Shops was determined by the Board of Revenue 15 years ago on the scale that they were when under Rent long before that, and it appears to be the proper duty of the Board of Revenue through the Collector to fix from time to time the Number of Shops with reference to increasing Population and consequent demand. To shew however that it has not been the intention of the Revenue Authorities to insist on Shops being opened where there might be objections on the ground

*Para 37.

of

Fort St. George 11th November 1850.-

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† Para 37.

of

Fort St. George 11th November 1850.-

of disorder or immorality, it is only necessary to refer to the Postscript of the "Arbitrary Rules already referred to, (Enclosure 1) The spot on which an Arrack or Toddy shop is to be placed within the Supreme Court limits shall be approved by the Superintendent of Police."-

44. The same argument that is urged for giving to the Police the authority to alter the number of Shops viz: the prevention of disorder and drunkenness, would if allowed made it equally necessary to give them the authority to raise the Excise or Shop duty.- Under these circumstances any control over the Revenue by the Collector would be quite nominal. The Superintendent of Police seems to think that his duties and those of the Revenue Officers are necessarily antagonistic. The Board of Revenue are of a different opinion and so would appear to be the framers of the Calcutta Act.-

45. Referring to Para 3 of Mr. Elliot's letter, the Board need hardly add that if the Revenue Authorities are to issue the Licenses for spirit Dealers they will of course arrange the form thereof. They will be counterparts of the Moochilka as required by the published

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published Act XI of 1849 Section VIII (being a Section not in the Original Draft) both License and Moochilka being for the "Sale of Spirituous or Fermented Liquors."-

46. With reference to para 4 of Mr. Elliot's letter the Board consider that the person who grants the License should have the power to recall or withhold it. this power is one of the most available means the Collector would have of securing the Revenue, should he exercise it, he would be directed to give due information to the Police Authorities.-

47. The Section (IX of the Draft Act and XII of the Printed Act) that Mr. Elliot objects to in para 5 of his letter, is an important one, and should stand. It clearly shews the distinction between the Primary License from the Collector to sell retail and the Supplemental or Police License to open or establish Places of Entertainment.-

48. The objections of Mr. Elliot in para 6 of his letter to Section XXVI of the first Draft Act, are met in Mr. Hudleston's letter* in a manner that will it is hoped remove all difficulty. He points out that since the Draft Act was submitted, an amended

*10th July 1850- para 14-

Section

*XXIX of the Act XI of 1849.

Section * is introduced into the Passed Act which partly meets Mr. Elliot's views. As regards his objections to Section XXXIII° of the Calcutta Draft Act, the Board agree with the Superintendent of Police that it would be desirable that all decisions on Revenue Offences coming under the Jurisdiction of the Police by Act XXII of 1837 should be liable to appeal to only one Authority, and in the same manner as breaches of the Salt Regulations. viz. to the Court of Foujdaree Udalut. They cannot therefore quite concur with the opinion of Mr. Hudleston D 10th July 1850. Para 15. and have throughout their Draft substituted the words Superintendent of Police for Justice of the Peace on the ground that Act XXII of 1837 would seem to point out that authority as the proper one.-

°The reference to Sec: XXXVII is to the revised Act sent by the Board.-

49. The Fines referred to in para 7 of Mr. Elliot's letter as absolutely awarded are only those for Illicit Possession, Carrying & Sale. These awards are in accordance with the Rules for Fines in similar cases Section LXII of Act VI of 1844, Section XIV of Regulation I. of 1820 & c. which keep in view a fixed reward to the Informer. The Board

Board have however not adhered strictly to this in the Draft. The next Section XXXIV of the Act however leaves the arrangement of the Fines to the Revenue Authorities in cases where the proportions are not fixed by the Act. The Board have no objection to the transfer of this discretion to the Police Authorities who try the case.-

50. The Board will now proceed to notice the Memorandum of a Draft Act forwarded by the Superintendent of Police, with his letter of 21st. May 1850, as also the remarks made on it in the enclosure to * 10th. July 1850. Mr. Hudleston's letter.+ It will be observed that this Draft Act contains the provisions of 17 Sections° out of the 21 now in Police Regulation No. IV.-

° Viz: 1.2.3.4.5.6. 9.10.11 part 1/2 13.14.15.17.18.19. 20.-

51. There are 37 Sections in Mr. Elliot's Draft Act, and 28 of those the Board consider unobjectionable they are those noted in the Margin. The last Sentence however of Section XVII may be omitted as it is in the Draft Act now submitted and Section XXIX might be amalgamated with Section XXI. There are 6 Sections which are of a Revenue nature. The 4 first in the Margin were already provided for in Sec:

Sec: I. II III VII VIII XI XXIX inclusive XXX, XXXI, XXXII, XXXVI.-

+ Sec. IX, XXXII, XXXIII, XXXV, VI, X.-

Sec:

*XXIX of the Act XI of 1849.

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[d] 10th July 1850.

[g] Viz: 1.2.3.4.5.6. 9.10.11 (part) 12 13.14.15.17.18.19. 20.-

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Sec: I. II III VII VIII XI XXIX inclusive) XXX, XXXI, XXXIV, XXXVI.-

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in Sec: V of the first Revenue Draft Act, and the 2 last have been transferred as additional Sections to the Revenue Act now submitted.- Besides these, there is one Section (IV) which preceding observations will shew to be contrary to the view adopted by the Board. Two Sections (V and XXXVII) require revision as will be shewn below.-

52. The only observations that seem to be called for on Mr. Hudleston's Remarks on the proposed Police Act are with respect to the following Sections#

Section III* The Board propose to add to the word "sell." for the purpose of being drunk. Section V- The Board as they have already explained, agree with Mr. Hudleston that the arrangements proposed in the first part of the Section is objectionable. As to the latter part all Licenses should be submitted by the Collector to the Police authorities for Counter signature or veto, and no change of Places or in the number of Shops should be made without giving previous notice to the Police.-

Section IX. The privilege of selling samples does not seem likely to be abused, and as it stands in Section IV of the Calcutta Act no objection will be made.

Section

The Sections are numbered according to the Draft Act sent by Mr. Elliot.

* Section II of Draft Act now submitted.-

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Section X The Board do not coincide with Mr. Hudleston's view, and the Section has been transferred to the Revenue Act.

Section XVI might be amalgamated with Section XI.-

Sec: XVII. XVIII The Board are of opinion that though there has been a correspondence in the Office, it would be better to provide for the case in the Act.-

Section XXXVII. On this subject para 49 of these Proceedings will shew the view taken by the Board of Revenue.-

53. The only other remark the Board have to offer is, that if Mr. Elliot's Draft is in any way adopted, the arrangement of some Sections such as those that follows Section XII should be altered, so as to make these Clauses to follow a general announcement of punishment. This would lessen the heavy appearance of so many sections and make it more convenient for Translation Clause by Clause.-

54. The next point to be commented on is the Repeal of Regulation I of 1813 and the incorporation into the new Act of such of its provisions as are now in force, the subject has been

*To Coll.r 27th Aug.t 1849. Para 3.

been noticed in para 22 of these Proceedings as having been referred* for the consideration of the Collector of Madras in whose opinion the Regulation ought to be retained. Mr. Hudleston does not seem to have understood that it was the intention of the Board to retain (by inserting the Sections into the new Act) all that was necessary. There can be no difficulty in altering the reference in Section II of Act XXXII of 1845.-

*From Coll.r 31st Aug.t 1849. para 7.

*I of 1813.

55. This Regulation* applies only to the Town of Madras, and to Spirituous Liquors manufactured to the Eastward of the Cape. Act VII of 1844. Section II rescinds "such parts" of it "as relate to the rates of duty and drawback on Spirituous liquors imported or exported by Sea and the further provision of that Regulation are still in force". Extract Minutes Consultation of Government 6th July 1844 Enclosure 7. It is not clear whether the whole of Section III is abrogated: The Collector of Sea Customs still keeps a Register though the names of the "Purchasers" not being known are not entered. Neither does Act VII of

Act VII of 1844 expressly abolish the "general import duty of 8 per Cent" (Section VI) on Liquor imported by Land, nor the "further duty" which is either the excise duty of Clause 2 of Section VIII or the Duty of 150 Pagodas a Leaguer.-

56. It is however to be remarked with regard to this general 8 p.r Cent Duty Section VII Regulation I of 1813 that the Board explained to Government* that they considered this a Transit duty in regard to Spirits Manufactured after the European process imported by land into Madras, for such Spirits cannot by Section II of Act XXXII of 1845 be sold for consumption in the Town. In the letter above referred to marginally the Board met also the question of the "particular Import Duty" of Sections II IV & V of Regulation I of 1813. This they considered a Special duty for the protection of the Madras Abkarry "its effect evidently being to prevent the sale within Madras (except on account of Government) of all Spirits manufactured in the Interior."

*To the Chief Sec.y 3 Dec.r April 1845.

*Extract Minutes Consultation 23 Dec.r in Dep.t Cons: 29th May 1845.

57. The Government in reply directed that the "general duty of 8 per Cent prescribed by

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[o] The general import duty on imports by Sea is by Act IX of 1815. 1½ Rs. per Gallon.

by Section IX Regulation I of 1813 accordingly cease, [o] but that the particular duty" should continue to be collected, or security taken for it as heretofore.-

58. Now it will be observed that in these communications no rule is laid down as to the "General Duty" in the case of Spirits not manufactured on the European principle, which the Board conclude do continue strictly speaking liable to the 8 per Cent duty required in Section IX of Regulation I of 1813, as well as the "further duty of Section VII i.e an Excise charge equal to what the retail dealers [o] pay.- [o] Enclosure 2.

59. The "particular duty" the Board believe on further consideration to apply only to Eastern Spirits (whether manufactured in the European method or not) imported by Sea (Section II) though the words have been used in official correspondence indiscriminately with the term. "Excise Duty", and made to refer to importations by land. There is this difference between the two, that the Excise duty cannot be more but may be less than 1 Pagoda a gallon, the "particular duty" is 1 Pagoda a gallon and can neither be made more nor less.

Section

Fort St. George 11th November 1850.-

Section II expressly says "by Sea" and neither in the 2nd Clause thereof, nor in Sections IV or V (the words not being used elsewhere) is there any thing to shew that importations by land are referred to.-

60. By Section IX all Spirituous liquors foreign or home imported by land are subject to the "general duty" and "to the further duties herein provided for and if the Board are right in their present view of the further duty" this is the duty (and not the particular duty to which they are not liable) that should have been remitted. As the two duties are however so similar in amount the practical effect has been the same.-

61. However if any quantity under 5 Leaguers as proposed in the Draft, be considered a Retail sale the Board consider that neither the "particular" nor the "further" duty are necessary, there being in the above restriction sufficient to prevent the imports of Country Spirits and to protect the local Abkarry.-

62. The only other correspondence necessary relative to Regulation I of 1813 is a proposal on the part

[o] To Govt 2 March 1848- to notice,

15252. Fort St. George 11th November 1850.

the part of the Board of Revenue that "all Spirituous liquors" imported into Madras by land" be placed under the charge of the Collector of Sea Customs who will have them ganged V. ante, and registered according to Section III of Regulation I of 1813: that the liquor might then (I) be kept in the custody of the Importer on furnishing Security for its re-exportation, or (II) deposited in the Sea Customs Warehouse, or (III) under joint Seal and custody of the Collector of Sea Customs, and the Importer. In the two last cases no Security to be required - and that the obligation to re-export within 18 Months be left in abeyance. To this the Government + acceded + except that they objected to the dispensing with the Security bonds, and considered that to leave the period for re-exportation undefined was too great an infringement of the existing Regulation.-

63. As the Regulation is now to be revised the Board take the opportunity to repeat their proposition and have drafted the Act without reference to the Security Bonds or period for exportation.-

L.G.

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" It is evident from the whole context that only such spirituous liquors as are manufactured by the European process are meant.-

+ Extract Minutes of Consultation 18th in Cons: 30th March 1848.-

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64. The only portions of Regulation I of 1813 that are embodied in the Draft now submitted are Sections VI and VIII with a few verbal alterations to suit the views of the Board as explained in these Proceedings.-

65. The Board now proceed to notice the Plan proposed by Mr. Underwood Collector of Sea Customs.+ Instead of confining himself to suggestions for the security of the Revenue as at present collected, he has urged the abolition of the whole system and the introduction of a new one. The Board do not conceive that this was at all the intention of Government and indeed as before stated they were not directed to communicate with the Collector of Sea Customs. It is however due to that Officer to take some notice of his communication.-

66. His plan appears to be to establish a Central Depôt (the Penetentiary is proposed) for all kinds of Spirituous Liquors however and wherever manufactured, European or Indian, and no Spirit to pass into the Town except from that Depôt and after actual payment of the Government demand. One portion of

the

+ 10th July inclos: 4th Nov. 1850.

the Building to be set apart for a Puttah Arrack Distillery where a certain number of Individuals shall be Licensed to distil. and no other Distillery to be lawful. These persons are to pay for their Licenses, and the Arrack Retail Dealers are to draw their supplies thence, paying a duty before removal. European made Spirits not to go to the Depôt if they have paid the Sea Custom duty required by Act.-

67. It is proposed to repeal Act XXXII of 1845 so far as to legalize the sale of Indian made Rum &ca in the Town of Madras on paying a certain duty before removal from the Depôt on the same manner as Arrack. It is not proposed to make Brandy, Gin, &ca the produce of Europe liable to any duty beyond the 1½ Rupee ₹ Gallon required by the Act above referred to but as Brandy, Gin, &ca imported from Pondicherry, Bourbon, Mauritius, Ceylon, Bombay and Bengal are to be liable to the excise duty as well as Spirits the manufacture of Bengal and the Madras provinces imported by sea, and Spirits distilled in the Provinces and in the Town.- Spirits of Wine to be distilled no where but in the

the Depôt and to be issued on payment of a certain sum per Gallon according to it's strength. Permits to be entirely abolished and finally the whole Superintendence to be vested in the Collector of Sea Customs leaving the Police authorities to prevent the Spirits passing into the Town.-

68. The plan has an appearance of simplicity but before the Board could recommend so complete a change of a system that has been in force so many years, it would be necessary to have the inefficacy of the present system more clearly established, and the details as to the rates of Duty considered more fully; this would lead to a discussion requiring so long a time to come to a conclusion on so important a matter that the Board do not consider themselves justified in delaying their present Report in direct reply to the instructions from Government which were to take measures for Securing the present Revenue. There are however some parts of the letter on which a more explicit opinion may be given.-

69. The first difficulty appears to be this; the right to Distil is to be limited to

Certain

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Certain

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*To the Board understand from para 13 as it is in the licensed dealers= who are to pay the Duty:-

certain individuals; they must therefore sell either to Government or to the Retail Deal=ers. If to the former, the Cost of Putta Arrack to Government will probably be greater than it is now, when Government are the Distillers. Even if the Cost is the same, there appears to be no advantage to Government by the change. If the sale is to Retail Dealers, Government may be forced to make their extra excise duty vary just as the Distillers choose to vary their prices. Their Monopoly would probably enable them to sell at a dearer rate than the liquor now costs Government. The Dealers then could not afford to pay a high duty and the consequence must be a general diminution in the Abkarry Revenue. Besides this, the Police Authorities to whom Mr. Underwood would leave all regulations as to the No. and Places of Shops, might refuse to grant Licences with a view of rendering their control more effective.- The Board hesitate to recommend the plan of Mr. Underwood neither do the Board admit the present System to be so inefficient as to require change. It brings in a high and regular revenue and the charges of Collection are small.-

Encl. 18. exhibits the Revenue from Arrack for the last 5 years.-

The

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para 48 16 70. The anticipations of Mr. Underwood as to the Market for Provincial Arrack and Rum appear too sanguine. The introduction of this liquor has been attempt=ed but without success. Being made from Toddy the people of Madras do not approve of it. Neither is Rum acceptable to the taste of the lower orders, and the Revenue from the sale of it would be slight, at all events for some time.-

71. The advantages of having the whole Distillation of Putta & Arrack under the Surveillance of European Authority and the security for the punctual payment of Revenue are much dwelt upon, but these advantages are already obtained under the present system. There is one e= Distillery under the Officers of Government and the Arrack Dealers pay regularly e= every day for the liquor drawn out for them. Provisions are also in force at this time for the safe custody of Spirits manufactured Eastward of the Cape passing into the Town of Madras. Provincial Arrack it has been shewn is not brought to Madras.-

See para 37 of their Proceedings

para 62 of these Proceedings

The

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72. The Board are inclined to think that the permission to sell Brandy by retail without any duty imposed on it besides the 1½ Rupee per Gallon prescribed by Act IX of 1845 would seriously affect the Ab Karry Revenue. They are by no means convinced that it's price would be kept up above 3 Rupees the selling prices of Putta Arrack being 3-1-9. to 3-14-2#. The Imports and Exports by Sea of Brandy Rum &c are shewn in Enclosure 9.-

para 18 of Mr. Underwood's letter.

Encls: 2.

73. The Board cannot agree with Mr. Underwood as to the necessity for abolishing permits, nor that they are the most defective part of the present system. The use of them is recognized in the Calcutta Draft Act, the Police Magistrates report on an Ab Karry Act, and general experience of Revenue Officers. They are not only a security to Government against the sale of European Spirits for without them the Ab Karry Officers could not be sure whether Spirits found on any individual were purchased from a Licensed Dealer or not. Licensed wholesale Dealers are now furnished with Blank permits which

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which are filled up by themselves specifying the quantity (not less than 1 Dozen bottles) protected, and the Venders name, and all liquor unaccompanied by such a pass is liable to confiscation. To abolish a them would therefore be a grievance to the wholesale Dealer, and would certainly be objected to by the authorized Retail Dealers also. There is no doubt that Permits are sometimes put to an improper use, but this may be said of Salt Rowanahs or any other Pass the object of which is to check irregularities.-

74. Without any immediate prospect of Mr. Underwood's plan being carried out there seems no necessity for a dwelling on the rate of excise duty adverted to by him.* The principle he maintains is admitted, but he does not shew that that principle has been disregarded under the present system. The duty authorized by Section VII Regulation I of 1813 has never yet been imposed° to it's full amount. There is no reason to believe that if the duty were lowered the Revenue would

* para 27.

° Vide Enclosure 2

would be kept up by an increased consumption, and if it were, the evils adverted to by the Police & Magistrate would be increased also. The Board can draw no comparison with the rates at Calcutta, as they are not informed of the System of Abkarry in that City.-

75. The observations of Mr. Underwood in para 28 of his letter are likely to produce a wrong impression. The mode in which arrangements are made with the Retail Dealers are detailed in these Proceedings ‡ Para 38. ‡ There is no undue influence used to force any person to "guarantee to get rid of a fixed number of gallons;" but each man bids for such a supply as he well knows he can get rid of with a profit to himself, and whose interest it is to take every means to procure the conviction of illicit traders.-

76. The Board will not follow Mr. Underwood in his remarks on Police Jurisdiction. Their views coincide with his on many points and have been already set forth in a former part of their Proceedings. There is one point however of Mr. Underwood's plan the reason for which is not apparent, namely that the supervision of the Abkarry as regards Spirits should be transferred to the Collector of Sea Customs.-

Ordered that a Copy of the foregoing Extract be submitted to Government.-

D.G.

A

Act No. of

For Securing the Abkarry Revenue of Madras.-

For better securing the Abkarry Revenue of the Town of Madras and of that portion of the surrounding Country which is situated within the limits of the Juris diction of the Supreme Court, and which extends 8 Miles beyond those limits and for extending certain parts of Regulation I of 1820 of the Madras Code and of Act XXXII of 1845.-

It is enacted as follows.-

I Regulation I of 1813 of the Madras Code, and so much of Clause CLIX of an Act of Parliament numbered Chapter LIII of the Statutes passed in the thirty ninth year of King George the Third as relates to the sale of Arrack or other spirituous liquor within the Town of Madras, and to the punishment of unlicensed Traders in Spirits or Spirituous Liquors within the said Town are repealed.-

II Every person who shall sell by retail for the purpose of being drunk any spirituous or fermented Liquors within the

Town

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would be kept up by an increased consumption, and if it were, the evils adverted to by the Police & Magistrate would be increased also. The Board can draw no comparison with the rates at Calcutta, as they are not informed of the System of Abkarry in that City.-

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It is enacted as follows.-

I. Regulation I of 1813 of the Madras Code, and so much of Clause CLIX of an Act of Parliament numbered Chapter LXII of the Statutes passed in the thirty ninth year of King George the Third as relates to the sale of Arrack or other spirituous liquor within the Town of Madras, and to the punishment of unlicensed Traders in Spirits or Spirituous Liquors within the said Town are repealed.-

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Town of Madras and of that portion of surrounding Country which is situated within the limits of the Jurisdiction of the Supreme Court and which extends 8 Miles beyond those limits, without a license for that purpose under the hand and seal of the Collector of Madras shall be liable to a fine not exceeding five hundred Rupees for each sale: but this enactment shall not apply to wholesale dealers selling small quantities of Beer, Wine, or spirits as may appear to the Collector to be intended only as samples.—

III A sale of Europeans Spirits in a less quantity than two and half gallons old wine measure, (ie one dozen quart bottles) and of Arrack or Rum or any other Spirits manufactured to the Eastward of the Cape of Good Hope in a less quantity than Two Leaguers of 150 Wine Gallons each, and of Beer or Wine in a less quantity than six quart Bottles, and of Toddy in any quantity whatever shall be deemed a retail sale within the meaning of this Act—

The

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Public Auctioneers licensed to sell by wholesale are permitted to sell at an auction quantities less than a dozen which may remain over being bona fide the property of the estate.

IV The Collection of the Revenue arising from the retail sale of Spirituous or fermented liquors within the Town of Madras and of that portion of the surrounding Country which is situated within the limits of the Jurisdiction of the Supreme Court and which extends 8 Miles beyond those limits shall be under the charge of the Collector of Madras who shall perform the duties connected therewith under the control of the Board of Revenue.—

V The Collector may appoint Conicopolies Pygusts, Semadars, Peons and other Officers, for Collection of the said Revenue and prevention of smuggling, and the Officers so appointed besides their ordinary respective designations, shall be styled "Abkarry Officers."

VI The Board of Revenue shall have authority, at all times to regulate the form and provisions of licenses to be granted under this Act, and to alter and add to the conditions thereof.—

Each license shall distinctly specify the kind & kinds of liquor the holder is authorized to

VII Every person taking out a license for the retail sale of Spirituous

or

to sell. the District or place, Street or road, & House or shop in which the sale is to be carried on.

or Fermented Liquors or intoxicating drugs under this Act, shall execute a counterpart engagement in exact conformity with the tenor of such license.

VIII The Collector may withhold or recall a license, if any of the conditions upon which the license is granted are not complied with or with the sanction of the Board of Revenue for any other cause giving one months notice of such withdrawal and any person selling by retail, any spirituous or fermented liquors within the Town of Madras and of that portion of the surrounding country which is situated within the limits of the Jurisdiction of the Supreme Court and which extends 8 Miles beyond those limits whilst such license is withheld, or after it is recalled shall be subject to all the penalties provided by this Act for the unlicensed sale of spirituous or fermented liquors.

IX All licensed retail dealers in spirituous liquors shall be supplied exclusively by the Collector of Madras with the

the quantity of liquor which they may require, at such price as may be from time to time determined.—

X In addition to the price, or cost of the liquor, an excise duty, not exceeding 1 Pagoda per old wine gallon, shall be paid by the licensed retail dealers, the actual rate at which this tax shall be collected / provided always that it in no case exceed the rate above mentioned / shall be determined from time to time by the Governor in Council.—

XI No spirituous liquors manufactured Eastward of the Cape of Good Hope shall be removed from the Sea Custom house, to any warehouse, shop or private dwelling, or from one warehouse shop or private dwelling, to another without the permit of the Collector of Madras which permit must accompany all liquors so removed, but persons having paid the Duty required by Act IX of 1845 and the Excise duty provided for in this Regulation,

shall

shall be entitled to dispose of it, by whole-sale, provided the quantity so sold shall in no case be less than five leaguers of 150 wine Gallons each

XII All spirituous liquors manufactured by the European method of Distillation shall when imported into Madras by land be placed under the charge of the Collector of Sea Customs who will have them guaged and tested. The liquor may be either kept in the custody of the importer on his furnishing security for its exportation or sale under the provisions of Sec II Regulation XXXII of 1845, or under the joint custody of the Collector of Sea Customs and the Importer or it may be deposited in the Sea Custom Warehouse on payment of the usual Warehouse rent. In the last two cases no security for its exportation or sale shall be required, and that required in the first case shall be fixed as to its amount, and to the time allowed for its exportation by the Governor in Council.

XIII No distillery for the manufacture of country or Pattah arrack or of other Country spirits

spirits - nor for the manufacture of Rum, arrack or other spirits by process of distillation similar to the European system shall be established within the Town of Madras and the limits of the Jurisdiction of the Supreme Court unless a license for the establishment & working of such distillery shall have first been issued under the hand and seal of the Collector of Madras, who shall be free to give or to withhold such license at his discretion subject to the control of the Board of Revenue such license shall be prepared according to a form to be approved by the Board of Revenue, and shall as regards distilleries to be worked after the European process, contain a provision that the whole of the spirituous liquor manufactured at such distillery shall be exported by Sea, or shall be sold only to the Civil or Military Officers of Government empowered to purchase the same on account of the public service or to Abkarry renters in the Provinces for retail sale within the limits of their respective farms but not to the licensed retail dealers of Madras contemplated by this Act.

XIV Any person whether European or

or not, who in breach of his Distillery License held under the provisions of the foregoing Section, shall directly or indirectly sell or permit to be sold such Spirituous Liquors to any European Sailor or Soldier, or to any Native of India or other person save and except to those persons to whom it is herein before declared that such Liquors may be lawfully sold shall on proof thereof be liable to the forfeiture of his License and shall further be liable to a fine not exceeding Rupees 1,000 for every such offence such fine to be adjudged and realized by the same authority and in the same manner as other fines imposed under this Act.

XV And it is hereby further enacted that any license for the establishment of a distillery granted under Section XIII of this Act or for the Establishment of a distillery in the provinces issued under the provisions of Regulation I 1820 of the Madras Code and of Act XXXII, 1845 shall be liable to be recalled by the Officer to whom it may have been issued subject to the confirmation of the Board of Revenue not only for the illicit sale

sale of spirituous liquors manufactured at such distillery but also for the breach of any other of the conditions which may have been inserted in the said license.

XVI Any person who shall be found working a distillery of the kinds specified in Section XIII of this Act, without obtaining a license or after the period for which his license was granted and before obtaining a renewal thereof, or after the cancelment of his license under the provisions of Sections XIV and XV of this Act, shall on proof of the fact before the Superintendent of Police or one of his Deputies who are empowered by Act XXII of 1837 to take cognizance of offences relating to the public revenue within the Collectorate of Chingleput forfeit all the spirits manufactured at such distillery together with all the stills Vessels and other moveables appertaining thereto and also the sum of two Rupees for every gallon which each Still in such distillery is calculated to contain for each day in which he shall appear to have worked such Still in the said distillery without a license.

It.

Fort St. George 11th November 1850

XVII It shall not be lawful for the Superintendent of Police or his Deputies to grant a license to open or establish or keep open any Lodging house. Boarding house Eating house. Punch house Coffee Room. Tavern Hotel, or any other House of public entertainment within their jurisdiction in which any spirituous or fermented liquors, may be sold, to any person who has not taken out a license for the retail sale of such liquors and any such license, granted by the Superintendent of Police or his Deputies shall become void whenever the license, for the retail of such liquors, so granted to such person shall be withheld or recalled by the Collector under this Act.

XVIII The Collector after demand made in writing may levy any arrears of tax on duty, due on account of any license granted under this Act, by distress and sale of the goods and chattels of the person from whom the same is due, provided that no such arrears shall be recoverable after

Fort St. George 11th. November 1850.

after the end of two years next after the same shall have become due, or next after an acknowledgment of the same in writing shall have been given by the person by whom the same is payable.

XIX A breach of any of the conditions of a license granted under this Act shall, beside forfeiture of the license, be punishable by a fine not exceeding fifty Rupees, notwithstanding that such breach may have been owing to the default or carelessness of the servant or other person in charge of the shop.

XX Any person not being a licensed Dealer, having in his possession, and any person carrying within the Town of Madras and of that portion of the surrounding Country which is situated within the limits of the Jurisdiction of the Supreme Court, and which extends 8 miles beyond those limits any quantity of Spirituous or fermented liquors, such quantity being less than the quantity specified

person, to be taken down in writing or from his own knowledge, or from the proceedings in any other case that any spirituous or fermented liquors liable to confiscation under this Act, are kept or concealed in any place, the Collector by warrant under his hand, may empower any Abkarry Officer, above the rank of Jemadar of Peons, between Sunrise and Sunset, but always in the presence of a constable or other Officer of the Peace, to enter into every such place where any such liquors are suspected to be kept or concealed and to seize and carry away such liquors and in case of resistance to break open any door, and to force and remove any other obstacle to such entry, search seizure or removal, as aforesaid, and to arrest and detain the owner or occupier of the premises with all parties whom he suspects to be concerned in the unlawful keeping or concealing of such liquors whom he shall find on the premises. Provided that, where there is ground to suspect that such liquors are unlawfully concealed in any Zenana, the Officer charged with the execution of the warrant shall follow, as closely as may be, the rules for the seizure of property so concealed, adopted by the Supreme Court of Judicature at Fort St. George.

XXVI. All Constables and other Ministerial Officers of the Peace are required to aid the Abkarry Officers in the due execution of this Act upon Notice given or request made by any such Abkarry Officer: and any Officer, who, without lawful excuse, shall refuse or neglect to assist as aforesaid, on being required to do so, shall be liable to the penalty prescribed by Section XXXII of this Act, for Abkarry Officers conniving at the escape of a person arrested under this Act.

XXVII. Whenever an Abkarry Officer duly authorized under this Act shall arrest any person, or shall seize any Spirituous or fermented liquors, or shall enter any house or shop for the purpose of searching for such illicit liquors he shall carry the person arrested with the illicit liquors seized, with all convenient dispatch, to the Collector,

specified for each article in Section III and not being protected by a Pass or Permit from the Collector or other Officer duly empowered in that behalf, shall be liable to a fine not exceeding five hundred Rupees.-

XXI Beside the penalties above specified for the illicit sale, possession, carrying of spirituous or fermented liquors all such liquors found in the possession of any offender against this Act shall be seized and confiscated with the Vessels, packages and coverings in which such liquors are found, and the animals and conveyances used in carrying them, shall also be liable to seizure and confiscation.

XXII Any Abkarry Officer above the rank of Peon may enter and inspect at any time by day or by night or for the purposes contemplated in this Act, the house or shop in which any licensed retail Dealer shall carry on the sale of spirituous or fermented

liquors

liquors under this Act.-

XXIII Every person holding a license for the retail sale of spirituous or fermented liquors shall keep such license at the house or shop specified in the license and shall shew the license on the demand of any Abkarry Officer who shall desire to see the same, and any licensed Dealer, who shall refuse or be unable to produce his license, on the demand of any Abkarry Officer, shall be liable to a fine not exceeding two hundred Rupees.-

XXIV Any Abkarry Officer may stop and detain any person carrying any spirituous or fermented liquors without a pass, or otherwise liable to confiscation under this Act, and may seize the liquors with the Vessels packages and coverings in which the liquors are found, and the animals and conveyances used in carrying them.-

XXV If the Collector has good reason to believe either from information given by any Abkarry Officer or other person

person, to be taken down in writing or from his own knowledge, or from the proceedings in any other case that any spirituous or fermented liquors liable to confiscation under this Act, are kept or concealed in any place, the Collector by warrant under his hand, may empower any Abkarry Officer, above the rank of Jemadar of Peons, between Sunrise and Sunset, but always in the presence of a constable or other Officer of the Peace, to enter into every such place where any such liquors are suspected to be kept or concealed and to seize and carry away such liquors and in case of resistance to break open any door, and to force and remove any other obstacle to such entry, search seizure or removal, as aforesaid, and to arrest and detain the owner or occupier of the premises with all parties whom he suspects to be concerned in the unlawful keeping or concealing of such liquors whom he shall find on the premises. Provided that, where there is ground to suspect that such liquors are unlawfully concealed in any Zenana, the Officer charged with the execution of the warrant shall follow, as closely as may be, the rules for the seizure of property so concealed, adopted by the Supreme Court of Judicature at Fort St. George.

E.B.

XXVI. All Constables and other ministerial Officers of the Peace are required to aid the Abkarry Officers in the due execution of this Act upon Notice given or request made by any such Abkarry Officer: and any Officer, who, without lawful excuse, shall refuse or neglect to assist as aforesaid, on being required to do so, shall be liable to the penalty prescribed by Section XXXII of this Act, for Abkarry Officers conniving at the escape of a person arrested under this Act.

XXVII. Whenever an Abkarry Officer duly authorized under this Act shall arrest any person, or shall seize any Spirituous or fermented liquors, or shall enter any house or shop for the purpose of searching for such illicit liquors, he shall carry the person arrested with the illicit liquors seized, with all convenient dispatch, to the Collector,

Fort St George 11th November 1850

Collector, and shall, within twenty four hours, thereafter, make a full report to the Collector of all the particulars. And the Collector, after such further enquiry as he deems necessary, shall forthwith either release the person arrested, or send him in custody to the Superintendant of Police or one of his Deputies.

XXVIII. Every person, who shall maliciously give false information against any person for being engaged in the unlicensed sale of Spirituous or fermented liquors, or for having in his possession or carrying or in respect of there being in any house or shop any Spirituous or fermented liquors in contravention of this Act, shall be liable to a fine not exceeding five hundred Rupees, or to imprisonment in the Common Jail, for a period not exceeding six months or to both.

XXIX. Every person, who shall

Fort St George 11th November 1850.

shall obstruct or molest any Abkarry Officer or any person acting in aid of such Officer, in the due execution of this Act, shall be liable to a fine not exceeding five hundred Rupees; and such person shall be further liable, if any affray or breach of the peace shall happen in consequence of his resistance, on conviction of the same before a competent tribunal, to such punishment as is prescribed by Law for cases of affray and breach of the peace, in addition to the penalty above prescribed for resistance of process.

XXX Any Abkarry Officer, who shall delay carrying to the Collector any person arrested or any illicit liquors seized under this Act, or who shall neglect to report the particulars of an arrest, seizure or search, within twenty four hours thereafter, shall be liable to a fine not exceeding two hundred Rupees.

XXXI Any Abkarry Officer, who shall vexatiously and unnecessarily seize the goods or

Fort St George 11th November 1850.

Collector, and shall, within twenty four hours, thereafter, make a full report to the Collector of all the particulars. And the Collector, after such further enquiry as he deems necessary, shall forthwith either release the person arrested, or send him in custody to the Superintendant of Police or one of his Deputies.

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XXIX. Every person, who shall

Fort St George 11th November 1850.

shall obstruct or molest any Abkarry Officer or any person acting in aid of such Officer, in the due execution of this Act, shall be liable to a fine not exceeding five hundred Rupees; and such person shall be further liable, if any affray or breach of the peace shall happen in consequence of his resistance, on conviction of the same before a competent tribunal, to such punishment as is prescribed by Law for cases of affray and breach of the peace, in addition to the penalty above prescribed for resistance of process.

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XXXI Any Abkarry Officer, who shall vexatiously and unnecessarily seize the goods

or

or chattels of any person, on the pre-
tence of seizing or searching for illicit
Spirituous or fermented liquors, or who
shall vexatiously and unnecessarily
arrest any person, or commit any other
excess not required for the execution of
his duty, shall be liable to a fine
not exceeding five hundred Rupees.

XXXII Any Officer employed
in the Abkarry Department, who
shall unlawfully release or connive
at the escape of any person arrested
under this Act, or connive at the sale
of Spirituous or fermented liquors
without a license, or buy any licensed
Dealer contrary to the terms of such
license, or act in a manner incon-
sistent with his duty, for the
purpose of enabling any person to do
any thing, whereby any of the provisions
of this Act may be evaded or broken,
or the Abkarry Revenue defrauded,
shall be liable to a fine not
exceeding five hundred Rupees.

Any

XXXIII Any Officer employed
in the Abkarry Department, who
shall ask or take any gratuity not au-
thorized by any law or order of Govern-
ment or of the Board of Revenue in con-
sideration of doing or of omitting to do
any act in his Official capacity, and
any person who shall offer a bribe to
any such Officer, in order to induce such
Officer to act in a manner inconsistent
with his duty, shall be liable, for
every such offence, to a fine not exceeding
five hundred Rupees.

XXXIV Whenever any goods or
Chattels shall be seized by an Ab-
karry Officer, as liable to confiscation
under this Act, such seizure shall,
upon information, exhibited by order
of the Collector, be heard and deter-
mined in a summary manner, by
the Superintendant of Police or one of
his Deputies who shall cause the
persons to whom such goods and
Chattels belong, to be summoned to
appear, and, upon their appearance

or

or default, shall examine into the cause of the seizure thereof and give judgment, and if such judgment shall be for confiscation of the goods or chattels seized, shall issue his Warrant to the Collector for the sale or disposal thereof according to such orders as he may receive from the Board of Revenue.

XXXV

Whenever any goods or chattels shall be seized as aforesaid, and within one Calendar Month no person shall appear before the Collector to claim the same, the Superintendant of Police or one of his Deputies shall examine into the cause of the seizure at a place and time, of which notice shall have been given by the Collector in the Fort St George Gazette, and give judgment for the confiscation of such of the goods and chattels, as upon such examination, shall appear to him liable to forfeiture; and upon confiscation thereof, shall issue his Warrant for the

the disposal of them, as if the owner had been summoned to attend before the said Superintendant or Justice one of his deputies.

XXXVI

All fines leviable under this Act shall be adjudged by the Superintendant of Police or one of his Deputies either of whom upon information exhibited before him by order of the Collector, shall, within three Calendar months next after the act by which the fine was incurred and not afterwards, summon the parties accused, and upon their appearance or default, shall examine into the matter, and upon due proof made thereof by the voluntary confession of the parties, or by the oath or solemn affirmation, in cases wherein a Solemn affirmation is receivable by law instead of an oath of one or more credible witnesses, shall give judgment accordingly, and, in default of payment of any fine to which an offender is adjudged, he shall be liable by warrant of the said

Superintendant

Superintendant of Police or one of his Deputies to imprisonment in the Common Gail, for a period not exceeding six months, or until the fine is sooner paid, and no proceedings shall be taken under this section by any Justice of the Peace after the expiration of three Calendar Months from the date of the offence by which the fine was occurred.

XXXVII Whenever any person shall be convicted of an offence against this Act, after having been previously convicted of a like offence he shall be liable, in addition to the penalty attached to such offence, to imprisonment in the Common Gail, for a period not exceeding Six months and a like punishment of imprisonment, not exceeding six months, shall be incurred; in addition to the punishment, which may be inflicted for a first offence, upon every subsequent conviction after the second.

One

XXXVIII One half of all fines levied from persons convicted of the illicit possession, carrying on sale of Spirituous or fermented liquors and of the proceeds from the sale of liquors, vessels, packages, conveyances stills &ca confiscated under this Act shall, upon adjudication of the case, be awarded, in such proportion as the Superintendant of Police &ca may think proper to the Officer or Officers who apprehended the offender or seized the illicit liquors or other articles and the other half shall be given to the Informer, and if no fine be realized, the Board of Revenue may grant such reasonable reward, not exceeding the sum of two hundred Rupees, as may appear to them fit. Provided that the Board of Revenue may determine, by General order, what class of Abkarry Officers shall receive rewards, and what classes shall have no title to share therein.

XXXIX All fines levied under

Superintendant of Police or one of his Deputies to imprisonment in the Common Gaol, for a period not exceeding six months, or until the fine is sooner paid, and no proceedings shall be taken under this section by any Justice of the Peace after the expiration of three Calendar Months from the date of the offence by which the fine was occurred.

XXXVII Whenever any person shall be convicted of an offence against this Act, after having been previously convicted of a like offence he shall be liable, in addition to the penalty attached to such offence, to imprisonment in the Common Gaol, for a period not exceeding six months and a like punishment of imprisonment, not exceeding six months, shall be incurred; in addition to the punishment, which may be inflicted for a first offence, upon every subsequent conviction after the second.

One

XXXVIII. One half of all fines levied from persons convicted of the illicit possession, carrying on sale of Spirituous or fermented liquors and of the proceeds from the sale of liquors, vessels, packages, conveyances stills &c. confiscated under this Act shall, upon adjudication of the case, be awarded, in such proportion as the Superintendant of Police &c. may think proper to the Officer or Officers who apprehended the offender or seized the illicit liquors or other articles and the other half shall be given to the Informer, and if no fine be realized, the Board of Revenue may grant such reasonable reward, not exceeding the sum of two hundred Rupees, as may appear to them fit. Provided that the Board of Revenue may determine, by General order, what class of Abkarry Officers shall receive rewards, and what classes shall have no title to share therein.

XXXIX. All fines levied under

this Act, the disposal of which is not specially provided for, shall belong to Government; but the Officer adjudicating the case may grant any portion thereof; not exceeding one half, as rewards to Informers, or as compensation to parties injured by any proceedings under this Act.

XL.

No Writ of Certiorari shall be issued at the suit of any party out of the Supreme Court of Judicature, to supersede, stay, remove, or in any wise affect any information or judicial proceeding before, the Superintendant of Police or any of his Deputies in pursuance of this Act, and no judgment thereupon shall be quashed except for error of law apparent on the face of the judgment.

XLI.

All actions and prosecutions to be instituted against the Collector or any Abkarry Officer, or any person acting in aid of any such Officer, for any thing

done in pursuance of this Act, shall be commenced within three Calendar Months after the fact committed and not afterwards, and notice in writing of such action, and of the cause thereof, shall be given to the Defendant, one Calendar month at least before the commencement of the action, and no plaintiff shall recover in any such action, if tender of sufficient amends shall have been made before such action brought, or, if after action brought, a sufficient sum of money shall have been paid into Court costs, by or on behalf of the Defendant.

XLII. The Collector, in respect of the duties to be performed by him under this Act, shall have power to punish any contempt committed in his presence in open Cutcherry by the imposition of a fine not exceeding two hundred Rupees, commutable,

Order thereon
V. Ds Proceedings 4th Oct 1850 Nos 225 Mad
47-48

Ordered to be brought forward at a future Meeting.—

Read again letters from the Acting Principal Collector of Coimbatore dated 18th March in Cons 11th April 1850- 8th April in Cons 6th May 1850 and 24th May in Cons 13th June 1850.—

49
Bd Rs 2299
Proceedings thereon.—

The Board observe that the applications of Mr Crawford Mrs McAlpin and the Reverend Mr Griffiths submitted in the Acting Principal Collectors letter of the 18th March 1850 were withdrawn in his subsequent communication of the 8th April 1850.—

2. As it is reported in that officers letter of the 24th June 1850 that the spots of ground applied for by Captains Outchterlony and Pope were sold to them for a sum of Rupees 296-6-5 which exceed the 8 years rent proposed in Enclosure 2 and 3 of Mr Thomas's letter of the 18th March 1850 the Board confirm

In Cons 11th July 1850

confirm the sales of these lots.

3. In reference to the five fresh applications submitted in the letter of the 29th May 1850 it is observed that Mr Thomas proposes an upset price of 5 years in each case. This is below the price which para 7 of the Manual of instructions provides as usually to be obtained and which is stated at from 8 to 18 years purchase of the land to be sold. As a general rule the Board see no special reason for departing from the usual rule, and therefore direct that the several spots applied for in the foregoing communication be put up at an upset price of 8 years rent and knocked down for that sum in each case if there should be no advance upon it.

In Cons 13th June 1850.

Adverting to the 5 instances enumerated in Enclosure 6 of this letter the Board approve of the course adopted by Mr Thomas as reported in Para 2.

* Old applications which have not been received.

5. The sales of land authorized in

15150. Fort St. George. 11th November 1850

in these Proceedings are as follows.

	C	G.	Effect	Sale or Export prices	
To Captain Cuchterlony	10	"	"	Rs. 298	9 5
" Pope ——	9	9	1748		
Mr. A. R. H. Lascelles	15	9	785	141	1 4
Major Murchin ——	1	11	1498	13	10 "
General Dyce ——	24	22	1112	228	9 4
Mr. J. R. Stanes —	5	5	675	47	13 4
Mr. E. B. Thomas —	7	11	1584	68	10 "
	73.	22.	202.	796	5 5

50

2711

From the Acting Principal Collector of Coimbatore } Read Statement of actual Charges incurred under Estimate for Fusly 1259.

50-51

No. 2305.

Proceedings thereon.

Before forwarding the foregoing Statement for the sanction of Government the Board resolve to return it with the Accounts Particular, and to request that the Acting Principal Collector will submit a

15157. Fort St. George. 11th November 1850

a revised one, excluding the item No. 7 For repairing old Rifles 10.

2. The Board observe that in their Proceedings of 10th May 1850 the acting Principal Collector was directed to include in this Charge in his Statement of actual Charges incurred Without Estimate in the Magistrate's Department and to quote the Proceedings on it in support of the disbursement. As this Statement has however been received, and transmitted for the Sanction of Government, Mr. Thomas will be required to submit a Supplemental one for the item in question.

3. The Board also observe that the amount entered in Column 2 as Laderwared in District Cutcherries is incorrect the Standard fixed on the 5th February 1835 for regulating disbursements under this head is Rupees 3,118 1 " and not Rupees 3,280 1 " Mr. Thomas will be good enough to have this rectified in his revised Statement, and they would call his attention to their remarks under date 19th February 1849 referring to this entry.

Read

15150. Fort St. George, 11th November 1850

in these Proceedings are as follows.

	C	G.	Effect.	Salary or Upset price.
To Captain Ducketlony	10	"	"	
" Pope ——	9	9	1748	Rs. 296 9 5
Mr. A. R. W. Lascelles	15	9	785	141 1 4
Major Murchin ——	1	11	498	13 10 "
General Dyce ——	24	22	1112	228 9 4
Mr. J. R. Stanes —	5	5	675	47 13 4
Mr. E. B. Thomas —	7	11	1584	68 10 "
	73.	22.	202.	796 5 5

50

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15157. Fort St. George, 11th November 1850

a revised one, excluding the item viz. For repairing old Rifles 10.

2. The Board observe that in their Proceedings of 15th May 1850 the acting Principal Collector was directed to include in this Charge in his Statement of actual Charges incurred Without Estimate in the Magistrate's Department and to quote the Proceedings on it in support of the disbursement. As this Statement has however been received, and transmitted for the Sanction of Government, Mr. Thomas will be requested to submit a Supplemental one for the item in question.

3. The Board also observe that the amount entered in Column 2 as Saderwared in District Cutcherries is incorrect the standard fixed on the 1st February 1835 for regulating disbursements under this head is Rupees 3,118 1 " and not Rupees 3,280 1 " Mr. Thomas will be good enough to have this rectified in his revised Statement, and they would call his attention to their remarks under date 19th February 1849 referring to this entry.

Read

15158. Fort St. George. 11th November 1850

Read the following letter-

No. 109.

To, W. H. Bayley Esqre
Secretary to the
Board of Revenue

(52)

B. No. 2601.
From the Actg Princl. Collr. of Coimbatore.

Sir,

I beg to submit a letter from Brigadier General Dyce requesting an early sanction to enclose the Government waste land applied for if the Board see no objection. I would beg to recommend the permission requested in this case- General Dyce has expended very largely for an experimental Farm at Coonoor, in a desirable locality, and interfering with no one else-

*Vide accompanying Plan-

2- I am not aware of any objection, public or private, to the site, or the nature of the experiment, but consider it a great public benefit the fact of General Dyce's having already sunk many thousand Rupees in that neighbourhood in Bunglow labour, plantations &c. is, of itself a positive advantage to the place-

Coimbatore, - - -
Princl. Collrs Office,
2nd October, 1850- - -

/ Signed / C. B. Thomas
Acting Principal Collector

To

15159. Fort St. George. 11th November 1850.

A

To, The Acting Principal Collector of
Coimbatore.

Sir,

As the time of my departure from the Hills is so near at hand, I do myself the honor of enclosing a letter to the address of the Secretary to the Revenue Board, which I request you will do me the favor of transmitting with the least possible delay-

I have adopted this course in preference to forwarding my letter direct in order that the Board may have the advantage of any information, or explanation, which you may deem essential, and which from your perfect acquaintance with the localities applied for, you are so competent to afford-

In conclusion I most earnestly solicit that you will urge the Board to an early decision in my case, as I have already suffered considerable inconvenience and loss by the postponement of the sale, and any further delay, while it will entail additional loss will, at the same time, render nugatory all my plans, and compel

me,

me. at a great sacrifice. to relinquish alto=
=gether. the project I have in views-

Coonoor. - - - - - - -
23d September 1850

/Signed/ A. B. Dyce
Brigadier General.

/True Copy/

/Signed/ C. B. Thomas
Acting Principal Collector

B.

To. The Secretary to the
Board of Revenue
Madras.

Sir.

I have the
favor of your submitting to the Board the
circumstances under which I am situated as
with regard to the prospects and interests
of an experimental Farm which I have at
considerable cost commenced in the vicinity
of Coonoor.

2- Having sometime since made
purchase of Putta land from the Burghers
for a large sum/ 1200 Rupees/ I found it
necessary, in order to give the experiments
I projected a fair chance of success to
add to it a further extent of waste land
which the Surveying Officer to whom I applied
for

for a survey of it reported it to be =
Circar property-

3- I accordingly made an applic=
=ation for it in the usual form. and
the acting Principal Collector having =
reported on the subject to the Board
caused it to be advertized for Auction at
Ootacamund on the 1st July last- The
day before the date fixed for the sale
however orders were received from the
Board to postpone the sale of lands
indefinitely and as no further notifica=
tion has been issued on the subject.
I am induced to represent to the Board.
that as the date of my departure from
the Hills is so near at hand, it becomes
a matter of very serious importance to
me to have my contemplated purchase
effected and my land enclosed without
further available delay-

4- I therefore hope that in
consideration of the advantages which
are likely to accrue to the district, =
in the event of my experiments being
attended with success, the Board will

see

15105. Fort St. George. 11th November 1850

following letter be despatched.

No: 2296.

52-54

To Brigadier General A. B. Dyce Neilgherries.

To The Brigadier General A. B. Dyce
Neilgherries.

Sir.

I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 28th September 1850 enclosed in a letter from the Acting Principal Collector of Coimbatore and in reply to acquaint you that the Board have authorized the Acting Principal Collector to put up the land originally applied for by you 2L. 22—1112 in May last at an upset price of 8 years and to knock it down for that price if there should be no advance, but to before complying with your application for an additional quantity they have deemed it necessary to obtain further information from the Acting Principal Collector.

Encls: B in Trans Coimbatore 2nd Octoberinfons: 11th November 1850. No: 2601.

Revenue Board Office,
Fort St. George.
11th November, 1850.

/ Signed / W. H. Bayley
Secretary

D.S.

Read

15106. Fort St. George. 11th November 1850

Read the following letter.

No: 124.

55

To. W. H. Bayley Esqre
Secretary to the
Board of Revenue,
Fort St. George.

B/11 No: 2899.

From the Collector of Malabar.

Sir.

With reference to the Board's Circular letter dated 21st November 1836. I have the honor to transmit the Statement shewing the quantity of Salt stored and sold during the last Fusly 1259 as therein called for.

Calicut, 2nd November, 1850.

/ Signed / H. V. Conolly
Collector.

Statement

15107.

Fort St. George.

Statement shewing the Quantity of Salt sold and the Wastage in the Quantity stored in the District of Malabar for Fusly 1259 — A. D. 1849/50.

Names of the Gollahs or Depôts.	Fusly in which stored.	Quantity stored — In each Fusly.	Quantity stored — Total.	Khuspar — Quantity sold.	Khuspar — Amount of Khuspar.	Khuspar — Centage.	Wastage — Amount of wastage.	Wastage — Centage.
Cannanore — Room No: 1 of the old Gollahs	1258	83 6 "		82 85 "	"	"	41 "	6 1/2
" No: 1 of the new do	"	100 21 "		101 8 "	1	07 "	12 1/4 "	"
" No: 2	"	96 102 "		96 95 "	"	"	7 "	1
" No: 3	"	101 79 "		101 105 "	"	26 "	3 1/4 "	"
" No: 4	"	63 62 "		63 75 "	"	13 "	2 3/4 "	"
	Total	445 30 "	445 30 "	446 8 "	1	26 "	48 "	"
Tellicherry — Room No: 4	1258	44 78 "		44 102 "	"	24 "	7 "	"
" No: 7	"	84 33 "		84 54 "	"	21 "	3/4 "	"
" No: 8	"	93 87 "		94 29 "	"	62 "	9 "	"
" No: 9	"	74 37 "		74 83 "	"	46 "	8 1/4 "	"
" No: 5	1259.	94 57 "		94 96 "	"	39 "	5 1/2 "	"
" No: 6	"	143 11 "		143 38 "	"	23 "	2 1/2 "	"
	Total	534 63 "	534 63 "	536 42 "	1	99 "	"	"
Calicut — Room No: 1	1258	20 25 "		20 71 "	"	46 "	1 14 1/4 "	"
" No: 2	"	49 37 "		50 55 "	1	18 "	2 5 1/4 "	"
" No: 3	"	85 83 "		87 62 "	1	99 "	2 2 "	"
" No: 9	"	47 105 "		48 110 "	1	11 "	2 1 1/2 "	"
" No: 5	1259	19 23 "		19 30 "	"	7 "	5 1/2 "	"
" No: 8	"	26 109 "		47 87 "	"	98 "	1 12 "	"
	Total.	269 22 "	269 22 "	274 61 "	5	39 "	"	"

15108.

Fort St. George.

11th November 1850

Names of the Gollahs or Depots.	Tusly in which stored.	Quantity Stored. In each Tusly.	Quantity Stored. Total.	Khupsar. Quantity sold.	Khupsar. Amount of Khupsar.	Khupsar. Centage.	Wastage. Amount of Wastage.	Wastage. Centage.
Ponany — Room No: 6	1258	116 28 "		116 24 "	30 "	4 "	"	"
" No: 7	"	112 32 "		111 103 "	"	"	49 "	5 3/4
" No: 1	1259.	119 65 "		120 130 "	85 "	9 1/2	"	"
" No: 1	"	133 115 "		134 101 "	106 "	10 1/2	"	"
" No: 3	"	124 30 "		124 101 "	71 "	7 1/2	"	"
" No: 5	"	135 104 "		136 5 "	21 "	2	"	"
" No: 7	"	137 20 "		137 67 "	47 "	4 1/2	"	"
" No: 6	"	130 100 "		131 29 "	49 "	5	"	"
Total		1010 14 "	1010 14 "	1013 20 "	3 55 "	"	49 "	"
Chowghaut — Room No: 2	1258	15 70 "	15 70 "	15 45 20	"	"	24 20	1 4 1/2
Otapalum — Room No: 3	1258.	114 45 "		114 1 "	"	"	44 "	5
" No: 3	1259.	135 57 "		134 77 "	"	"	100	10
Total		249 102 "	249 102 "	248 78 "	"	"	1 24 "	"
Palghaut	1258	33 "	33 "	32 28 30	"	"	91 10	2 5
Grand Total		2557 61 "	2557 61 "	2566 43 10	11 99 "	"	2 116 30	"

E. E. P. S. / Signed / H. V. Conolly
Collector

55-56

Order thereon — Ordered to lie over.
Read

15169. Fort St. George. 11th. November 1850

Read the following letters.

No. 63.

To. W. H. Bayley Esqr.
Secretary to the
Board of Revenue.

(57)

B. No. 1869.

From the Collector of Madras. }

Sir.

Submitting observations on a letter from the Chief Magistrate and Superintendent of Police relative to the proposed Draft Act for securing the Abkarry revenue of Madras in order to show that a distinct enactment for the guidance of the Collector conformably with the spirit of the one recently brought into operation in Calcutta is very necessary.

1. I have the honor to acknowledge the receipt of your letter under date the 17th Ultimo transmitting an original communication and its enclosure from the Chief Magistrate and Superintendent of Police and calling upon me, by order of the Board of Revenue, to state my opinion on certain points relative to the Draft Act for securing the Abkarry revenue of Madras now under consideration.

2. It is requisite to premise that there is not at present any

15170. Fort St. George. 11th November 1850

any Regulation to give legal force and efficacy to the acts of the Collector of Madras in connection with his management of the Abkarry farms of this Collectorate on the principle which has obtained for many years past, and to draw the attention of the Board to the voluminous correspondence on the subject in continuation of which

7th March 1835. the letter noted in the margin was addressed by my immediate Predecessor.

3. I have reason to believe that the letter last referred to, as well as the one from myself of date the 13th July 1849 will satisfy the Board that with a view to the security of this important branch of Revenue and the protection of the interests of the fair dealer it is of the utmost importance

Fort St. George, 11th November 1850

importance that the rules now in force should receive the sanction of Law. I therefore, respectfully submit again that there should be a distinct enactment for the guidance of the Collector conformably with the spirit of the one recently brought into operation in Calcutta Vizt. Act No. XI of 1849. whilst it appears to me at the same time very desirable that there should be also a new Police Act embodying the rules contained in the present Code of Regulations, in addition to

+ Note. It is observed in a letter from Government dated 25th May 1832 that

"The Right Honorable the Governor in Council thinks it extremely essential that the duties and authority of the Revenue Police Officers should be kept here as in England perfectly distinct, and the defect in the present Code relative to that subject ought undoubtedly to be remedied without loss of time for if, as explained by your Board, the law and practice are at variance, it is clear that the duties of the particular department in question must be carried on not by defined rules, but upon sufferance.

D.G.

Fort St. George, 11th November 1850

to such others as the Chief Magistrate may consider indispensable for Police purposes; and this is obviously the view of the case taken by Mr. Elliot in his letter to the Board under date the 21st May 1850.

4. I shall now proceed more particularly to a notice of Mr. Elliot's letter in order to show that the Draft Act submitted by me does not contemplate the assumption of any powers which have been hitherto, or may be hereafter exercised by the Police Magistrates for Police purposes.

Mr. Elliot's letter 21st May 1850. Para 1.

5. Mr. Elliot admits that a Revenue Regulation is requisite: for he observes as follows.

"Though the provisions
"of the proposed Act may be well adapted
"for fiscal purposes, yet it appears to me
"most defective in many important points
"which are essentially necessary to render
"the Act complete for the exercise
"of due control over the sale of
"spirituous or fermented liquors."

6. The Board will observe that the Draft Act contains such provisions only as are necessary to check

Smuggling

smuggling and other practices injuri-
=ous to the revenue, and accordingly
Sections 2-3 and 30 have for their object
" to suppress the clandestine sale of
" Spirits in places called Coffee and
" Refreshment Rooms, Beer shops, &c."

7. Sections 6-11-12-14 and 21
of Police Regulation N.4, which is now
in force, apply to all the other offences
enumerated in the Para of Mr. Elliots
letter now under review, except the sale
" of unwholesome and deleterious liquors"

Mr Elliots 8. Mr. Elliot objects to
Do Para 2- Sections II and VII of the Draft Act
but it will be seen that Section 2 autho-
=rizes the Collector to issue a Revenue
license for retail sales only the vendor
being entitled to it in exchange for the
Moochilka he enters into with the Licen-
=see such as the one referred to in Section 8
of Act N.XI of 1819 but this license
is by no means intended to supersede
the prescribed Police license, the necessity
of which is clearly indicated by the Rules
laid down in Section 9. whilst Section 7
refers to the payment of the tax or revenue
leviable

leviable on the sale of Spirits by retail
and not to the small annual fee which
is now received at the Police Office from
the wholesale Dealers. the payment for-
-merly made by the retail dealers having
been abolished by the orders of Govern-
-ment dated 22nd July 1831.

9. The Superintendent of
Police has never exercised the powers
vested in him by Sections 3 and 4 of
Police Regulation N.4. The numbers of
Arrack and Toddy Shops have always
been fixed by the Col-
=lector under the orders
of the Board, free of the
interference of the Police.

Note. The Superintendent of
Police can only object to the places where
new Shops are to be established, as will
be observed by the Rentals Cowle C drawn
up after much discussion and furnished
by the Board on 17th December 1829
as having received the sanction of
Government.

Columboo Arrack Shops	47
Putta Arrack —— Do ——	50
Toddy —— Do ——	400

Vide Paras 39 and 40 of letter to the Board 7th March 1835.

10. Even as regards Wholesale
Dealers it was decided by Government
on

on the 9th October 1829 that "the Collector
"of Madras should be permitted to exercise
"in communication with the Superintend-
"-ent of Police, a just discretion in with-
"-holding his signature from licences where
"there may be good reason for thinking
"the issue of them objectionable."

Mr Elliot's D. Para 3. 11. The form referred to in Section 6 of the Draft Act is that of a revenue license, which the Board are to regulate; the "Moochilka" being a counter-part engagement in exact conformity with the terms of such a license, as is stated in Section 8 of Act No XI of 1849 already referred to.

Mr Elliot's D. Para 4. 12. Mr Elliot here admits, again, that the Collector "ought to have "the means at his disposal of enforcing "the payment of the tax or duty". Section 8 of the Draft Act empowers the Collector to withhold or recall a revenue license for non-payment of the dues of Govern-ment, and does not involve any infrac-tion of the existing Police Regulations. It may, perhaps, be desirable to provide that intimation of all changes within the term

term of any lease should be given to the Police, in order to the withdrawal, in each case of the Police license simul-taneously with the revenue license.

Mr Elliot's D. Para 5. 13. As all retail dealers are liable to pay a duly authorized tax to Government it will be admitted that the grant of a Police license to them to "open establish or keep open" any shop &c. previously to arrangements being made with this Office for the payment of the Government dues would be unlawful. To make the issue of such a license dependent upon the grant of a revenue license cannot under the circumstances be objected to as depriving the Police authorities of the power to grant a Police license.

Mr Elliot's D. Para 6. 14. Section 28 of the Draft Act has been drawn upon the principle of the one framed for Calcutta, but the Board will observe a material alteration in the corresponding Section 29 of Act No XI of 1849, in as much as the latter does not provide that there shall be a Magistrate "nominated by the Governor

"Governor of Bengal to try offenders under
"this Act." The Draft Act submitted by
me, may therefore be now altered as follows.

"The Superintendent of Police
"or one of his Deputies who are empowered
"by Act No. XXII of 1837 to take cognizance
"of offences relating to the public revenue
"within the Collectorate of Madras, and
"such Superintendent of Police or one of
"his Deputies" may be substituted for
"any Justice of the Peace for the Town of
"Madras nominated by the Governor
"of Madras to try offenders under this
"Act and such Justice".

15. The provision of Section
33 of the Draft Act does not call
for any alteration or amendment. In
conformity with the rule laid down
in many other Regulations, it vests
in the Board due authority to afford
relief to parties punished for
revenue Offences, whilst by Act No.
XXII of 1837. "The Superintendent of
"Police and his Deputies are required
"to furnish to the Court of Fouz-
"darry Udalut such lists or
"Calenders

"Calenders of charges preferred before
"them or of persons sentenced to pun-
"ishment by them as the said Court
"of Fouzdarry Udalut may direct"; so
that if on the one hand, the Board
should deem it expedient to remit
or mitigate any penalty, the Court
are on the other, to prevent any
infringement of the established
laws in relation to the Abkarry-

Mr. Elliot's Dis. Para 7. 16. The fines referred to in
Section 30 are only such as are to be
awarded for revenue offences, and the
distribution in the manner therein
provided is, I believe, in accordance
with the general rule under similar
circumstances.

Mr. Elliot's Dis. Para 8. 17. Here again, Mr. Elliot
remarks that the "Draft Act may be
"well adapted for the Security of the
"Abkarry revenue, for which purpose
"the Collector is very properly armed with
"the necessary powers," but he adds that
the "interests of the public demands
"equal consideration," and he inconsequence
submits that it is requisite "to separate
"the

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"the Police from the Revenue as much
"as possible to prevent collisions." This
is one of the primary objects I have had
in view in proposing the enactment of
a separate Regulation for the guidance
of the Collector of Madras.

18. I have accordingly prepared
an Abstract of Mr Elliot's Memorandum
and I have ventured to append to each
section of the new Police Act such
remarks as appear to me necessary in
order to show what portions I consider
objectionable on account of
their being likely to interfere with
the provisions of the proposed Ab-
-kharry Act, as well as to point out
in what respects the one differs
from the other in the amount and
nature of the penalty attached to one
and the same offence.

Enclosure A

19. As regards the Draft
of the proposed Abkarry Act, the
Board will find, on comparing it
with Act No. XI of 1849, that
certain additions and alterations
have

Fort St. George, 11th November 1850

have been made in the latter, since
the preparation of the original Draft
which accompanied Mr Pycroft's letter
of 7th January 1849. I would recommend
that the provision of Section 8 of
the Act in question be entered next
to Section 8 of the Draft Act,
and that some of the additions and
alterations contained in the former be
also made in the latter. The Sections to
which I refer are the following.

Act XI of 1849. Draft Act.

Section 2 corresponding with Sec 4.
13 ——— Do. ——— 10
16 ——— Do. ——— 13
21 ——— Do. ——— 18
22 ——— Do. ——— 19
23 ——— Do. ——— 20
31. ——— Do. ——— 28
36. ——— Do. ——— 33.

20 If the words "Superintendent of Police or one of his Deputies" are to be substituted for "any Justice of the Peace" in Section 20

as

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as suggested above, it will be requisite to make a corresponding alteration in Sections 27- 28- 29- 32 and 33 of the Draft Act.

21. Should it appear to the Board, on a review of the whole of the circumstances of the case, that a new Act on the principle of Act No. XI of 1849. is indispensable with a view to the security of the Abkarry Revenue, I shall be prepared to revise, with reference to the foregoing observations the Draft Act returned with the letter under acknowledgement and now retransmitted herewith-

22- Mr Elliot's letter of 21st May last and its Enclosure are also returned-

Madras, 10th July 1850. } (Signed) J. A. Hudleston
Collector

D.G.

Remarks

Fort St. George 11th November 1850.

Remarks on Mr. Elliots Memorandum of the proposed new Police Regulation.-

	Abstract of the Memo:	Collector's remarks.
Sec I	Carrying Spirituous or intoxicating liquors into the Fort without permit, punishable by a fine of 100 Rupees 1st ea	Unobjectionable.
" II	Hotels, Boarding Houses, Taverns, Punch Houses, Coffee rooms &c to be licensed by the Superintendent of Police.-	Unobjectionable; but besides the Police license all retail dealers in Spirituous liquors should have a Revenue license such as the one prescribed by Section 2 of the Draft Abkarry Act.
" III	Sale of condemned Wine Beer &c prohibited.-	Very necessary for Police purposes.
" IV	All licenses to be granted by the Superintendent of Police.-	Vide above Remark on Section II.- By Police Regulation No. 4 all

Police

15181.

Fort St. George. 11th November 1850.

as suggested above, it will be requisite to make a corresponding alteration in Sections 27- 28- 29- 32 and 33 of the Draft Act.

21. Should it appear to the Board, on a review of the whole of the circumstances of the case, that a new Act on the principle of Act No. XI of 1849. is indispensable with a view to the security of the Abkarry Revenue, I shall be prepared to revise, with reference to the foregoing observations the Draft Act returned with the letter under acknowledgement and now retransmitted herewith.

22- Mr. Elliot's letter of 21st May last and its Enclosure are also returned.

Madras, 10th July, 1850. } /Signed/ J. A. Hudleston
Collector

D.G.

Remarks

15182.

Fort St. George 11th November 1850.

Remarks on Mr. Elliot's Memorandum of the proposed new Police Regulation.-

	Abstract of the Memo.	Collector's remarks.
Sec I	Carrying Spirituous or intoxicating liquors into the Fort without permit, punishable by a fine of 100 Rupees 9 ea.	Unobjectionable.
" II	Hotels, Boarding Houses, Taverns, Punch Houses, Coffee rooms &c. to be licensed by the Superintendent of Police.	Unobjectionable; but besides the Police license all retail dealers in Spirituous liquors should have a Revenue license such as the one prescribed by Section 2 of the Draft Abkarry Act.
" III	Sale of condemned Wine Beer &c. prohibited.	Very necessary for Police purposes.
" IV	All licenses to be granted by the Superintendent of Police.	Vide above Remark on Section II. By Police Regulation No. 4 all

Police

15181. Fort St. George. 11th November 1850.

as suggested above, it will be requisite to make a corresponding alteration in Sections 27- 28- 29- 32 and 33 of the Draft Act.

21- Should it appear to the Board, on a review of the whole of the circumstances of the case, that a new Act on the principle of Act No. XI of 1849. is indispensable with a view to the security of the Abkarry Revenue, I shall be prepared to refer to the foregoing observations the Draft Act returned with the letter under acknowledgement and now retransmitted herewith.

22- Mr. Elliot's letter of 21st May last and its Enclosure are also returned.

Madras, 10th July, 1850. } (Signed) J. A. Hudleston
D.G. Collector

Remarks

15182. Fort St. George 11th November 1850.

Remarks on Mr. Elliot's Memorandum of the proposed new Police Regulation.-

	Abstract of the Memo:	Collector's remarks.
Sec I	Carrying Spirituous or intoxicating liquors into the Fort without permit, punishable by a fine of 100 Rupees 1st ea	Unobjectionable.
" II	Hotels, Boarding Houses, Taverns, Punch Houses, Coffee rooms 2nd ea to be licensed by the Superintendent of Police.-	Unobjectionable; but besides the Police license all retail dealers in Spirituous liquors should have a Revenue license such as the one prescribed by Section 2 of the Draft Abkarry Act.
" III	Sale of condemned Wine Beer 1st ea prohibited.-	Very necessary for Police purposes.
" IV	All licenses to be granted by the Superintendent of Police.-	Vide above Remark on Section II.- By Police Regulation No. 4 all

Police

Police licenses should be signed by the Superintendent of Police and one or more of the Rotation Magistrates.

The Advocate-General observes in Para 6 of a letter dated 25th June 1832, of which a copy was submitted to the Board of Revenue on the 9th of the month following, that by Statute 33, Geo: 3d, Chap 52, Section 159, the authority of licensing the sale of Spirituous liquors is placed in two or more Justices of the Peace.-

"V All applications for licenses to sell Spirits

The provisions of Sections 3 and 4 of

Spirits &c. to be sent by Collector to Superintendent of Police who is to determine the number of licenses and places of sale.

of Police Regulation No. 4 have never been acted upon by the Police.-

The numbers of Colombo and Putta arrack shops established at Madras have been fixed by the Collector and Board of Revenue-See Paras 9 and 10 of the accompanying letter.-

On this subject it is proper to refer also to the Boards letter to Government of 10th May 1832, as it is therein explained under what rules the annual settlement is made for the realization of the Arrack revenue. It is further stated that the arrangement usually made would

would be nullified "if any two Justices "of the Peace have "the power, without "reference to the Col: "lector, to issue, at "their pleasure, licens: "es for arrack shops "&c." adding that if "the Superintendent "of Police determines "to act up to the "letter of Police Re: "gulation No. 5, the "Collector will not "have it in his pow: "er to collect the Revenue."

This is the prac: tice observed now.

No change of holders nor of places of sale to be allowed with: out his (the Superin tendents) concurrence.

" VI Licenses to specify the Kind or Kinds of liquor to be sold.

This is very pro per for the licens now granted to Wholesale dealers authorizes

authorizes the sale of "all Kinds of Spiritu: ous liquors", whereas the arrack Shopkeepers licenses have been altered by an order of Government dated 29th. November 1831, the alteration having been suggested by the Collector to prevent their selling any spirits other than Colombo or Pulla arrack.

" VII All Police licens: es to be numbered and registered in the Police Office. Fines &c. for selling without their being so numbered and registered.

If the omission in numbering and registering a license be an offence, the party liable to pu: nishment would be perhaps, the party who prepares the license, and not the shopkeeper.

Unobjectionable.

" VIII An annual License to

to keep a House or Room of public entertainment but not to sell Spirituous or intoxicating liquors to be granted by the Superintendent of Police at his discretion.-

" IX Wholesale dealers not to sell any quantity of Spirits less than one Dozen of Quart bottles at a time.-

Smaller quantities may be given as samples.-

Punishment a fine not exceeding 100 Rupees or imprisonment with or without hard labor.-

This is provided for by Section 6 of Police Regulation No. 4 and by Section 8 of the Draft Act.

This is very objectionable, in as much as it would open a door to abuse.-

The Draft Act prescribes a fine not exceeding 500 Rupees and any breach of the said Act being a revenue offence, it does not appear requisite to provide for

for it again in the proposed new Police Act.

Objectionable because special permits may be asked for, to remedy inconvenience should a case of this kind occur.-

" X Public Auctioneers may sell less than a Dozen which may remain over, being bonâ fide the property of Estates.-

This is provided for by Section 16 of Police Regulation No. 4.

" XI Licensed retail dealers in spirituous or intoxicating liquors to have a sign board in front of their places of sale.-

" XII & XIII Such retail Dealers to sell only the kind of Spirits specified in their license.

Vide Section 9 of Do.

" XIV Not to remove any shop from one place to another.-

Vide Section 17 of Police Regulation No. 4.

" XV Not to sell to soldiers or seamen.-

Do. 11 and 14 of Do.

" XVI To put up a Sign board.-

This is almost a repetition of Section XI of Mr. Elliots Memorandum.-

Security

"XVII	Security to be given by those requiring licenses for Hotels, Boarding Houses, Jiffin rooms &c.	Vide above remarks on Section 2.		
	The Applicant to produce a license to sell Spirits or intoxicating liquors by retail, if required to be used in the House.	This is the course pointed out by Section 9 of the Draft Act.		
"XVIII & XIX	They are not to allow drunkenness gaming or debauchery of any Kind.	Vide Section 18 and 21 of Police Regulation No. 4.		
"XX	To prevent riot affray &c.	Do.	10	Do.
"XXI	Not to keep the House open needlessly after midnight.	Do.	18	Do.
"XXII	Notice to be given to the Police of any suspected riot affray	Do.	13	Do.

	affray &c.			
"XXIII	Not to harbour or conceal any deserter from the army or Navy &c.	Do.	12	Do.
"XXIV	Not to harbour or conceal any escaped convict or felon or any person of notoriously bad character.	New; but necessary for purposes of Police.		
"XXV	Neglecting to give information to the Police respecting the resort to the House of any such deserter or escaped felon.	Do.		Do.
"XXVI	Not to Keep in the House any spirituous or intoxicating liquors in any quantity whatever.	Very necessary for now the holder of an unlicensed Jiffin House may have a large quantity of spirituous liquor without the fear of punishment, as the Police does not feel authorized to interfere without proof of		

XXVIII to XXVIII } Tavern Keepers and retail Beer Arrack and Toddy shopkeepers not to have any back or private entrance to their Taverns or shops.

of sale.

Perhaps it may be unnecessary to provide for this in a Regulation, the matter having been set at rest by the following Correspondence

To Board 3d December 1833

From Do. 22d May 1834

To Do. 25th June

From Do. 26th Do.

This is merely a repetition of Sec 21 of the proposed new Police Act.

"XXIX Not to keep the shops open between midnight and 5 o'clock in the morning.

"XXX Not to receive any Goods whatever in barter.

Vide Section 19 of Police Regulation No. 4.

"XXXI Not to keep any articles or Goods of any kind in the shop.

Do. 20 Do.

"XXXII Not to allow any Spirits to be carried

Do. 11 Do.

The

carried out without a regular pass or Permit

The punishment to be inflicted on the Vender for this offence as proposed by Mr. Elliot is a fine of 100 Rupees or imprisonment for 2 months with or without hard labor, but section 12 of the Draft Abkarry Act prescribes the levy of a fine not exceeding 500 Rupees from any person not being a licensed dealer carrying any liquor "without a pass or permit from the Collector".

At any rate, if the Section proposed by Mr. Elliot is to stand, it will be requisite to state that the pass or permit under which the liquor

Traffic in spirits. With the large Sayer Establish-
=ment formerly under his Control, he was unable
to keep under smuggling much less, to put it co
down - and I would accordingly refer to the past
in support of an opinion that it is not perhaps
advisable to propose, for adoption, measures co
which have previously been tried and found co
ineffectual -

4 - If I understand the principle
of the Draft Act correctly, it proposes to continue
the existing restrictions upon the sale of spirit co
manufactured to the Eastward of Cape of Good
Hope and to prohibit its introduction into the co
Town - This I do not doubt, it will fail of
effecting, considering the great variety of co
means by which it may, and has been suc-
=cessfully brought in - I conceive also that
a due consideration for the interest of the Country renders
it desirable that facilities should be afforded co
for the effecting the sale of this description of
spirits, especially when such a course co
would be mutually advantageous to the
manufacturer and the Government, to the

one

This appears to be in accordance with the spirit of the Instructions of the Supreme Government dated 21st June 1850.

one by the sale of his produce to the other by co
Revenue to be derived therefrom -

5 - In passing a new Law, it might
be suggested as an advantage, that the Revenue co
authority should be vested in an Officer to be named
by Government. By Act VI of 1844 it is enacted, co
Section IX, "It shall be lawful for the Governor
"in Council to appoint such Officers as he may co
"see fit &c. &c. &c." Alike course, I would co
respectfully suggest may in this instance be adopted
with advantage -

6 - It has usually been considered co
advisable to punish the offences of smuggling, and
illicit traffic in spirit by a summary process, as co
most conducive to effect the end intended, and co
experience induces me to lean to the correctness of this
view. By Act IX of 1849 power is given to a co
single Magistrate to punish offences of a graver
nature than those which will ordinarily be co
committed against this Act, and I am disposed, with
much deference, to express an opinion that the same
authority may be authorized to inflict the penalties co
contained in the Act proposed to be passed -

If

7- If I might be permitted the expression of an opinion upon the questions of appeals, it would be to the effect that, in offences of this character, it is not desirable to admit of an appeal against the decision of the Magistrate. A doubtful case can rarely occur and, if it did, the Magistrate would probably confer with the Chief Magistrate before giving decision. Parties committing offences against the act will generally be detected in the act, and the proof will be patent. It is moreover matter for consideration whether it is expedient to propose that the Board of Revenue should be invested with authority to set aside the decision of an Officer, acting under a Commission from the Crown-

8- The Act, in my humble opinion, would be far more efficient, if the Revenue Management and the prevention and punishment of offences against it, were vested in distinct Officers. The Collector of Madras with an extensive Establishment, had means placed at his disposal for a series of years which enabled him to ascertain, how far it was practicable

to

to put down these offences, and if I mistake not, signally failed. These are grounds which appear to justify me in the proposal that the power should now be vested in other hands.-

9- Where authority is divided it frequently occurs, that parties act as a check upon each other, and the work is usually less efficiently performed, than when individual authority is exercised. By the act certain functions are proposed to be exercised by the Collector others to be given to a Magistrate, and a Control over both, and an appeal against the decision of each, to be vested in the Board of Revenue - I trust I may not be considered wanting in respect, by venturing to express an opinion that this course will fail to meet the particular cases intended to be dealt with by the proposed enactment.-

10- The object of the proposed Law is, I conclude, to secure a Revenue with the greatest certainty attainable, at the lowest possible charge to the State.

To prevent illicit distillation.

To punish parties selling spirits

contrary

contrary to Law.—

The prevention of illicit distillation, & and punishment of offences under the Act, for the reasons previously stated I would respectfully propose should be vested in the Chief Magistrate and Superintendent of Police and his & Deputies.—

+ Act No IX of 1849.

11. The question which comes more immediately under my observation is the matter of Revenue. Viz^t., as to the best mode of effecting the object stated above. I attribute this is & capable of successful attainment. The princi= =ple upon which the plan I have to propose is based has received the approval of the Board of Revenue in their letter to Government of March 1848. in which among other matters that authority observes.—

+ Board of Revenue to Gov^t dated 12th March 1848.

"It appears to the Board to be
"very desirable that spirits imported by land &
"should be exclusively under the surveillance
"of the same authority".

These views were concurred in and acted upon by Government.—

Practical

12. Practical effect might be given to this suggestion in the following manner, as the & bases of a new arrangement. The Building & erected as a Penitentiary or a portion of it, to be converted into a Depôt for all description of spirits, including spirits of Wine whether manu= =factured in Madras, or imported into the & Town by land or by sea. The Depôt to be & placed under the control of the Collector of & Sea Customs. The realization of the Revenue it is proposed to secure by enabling that Officer to obtain possession of all descriptions of spirits & entering the Town, whether by land or by sea, so that no portion thereof shall pass from his & custody until the Government demands are paid.

+ This latter des= =cription may con= =tinue as at present to be stored in the Bonded Warehouses

13. The details of this plan I & now proceed to lay before you.

A portion of the Buildings to be set apart as a distillery for the manu= =facture of Puttay arrack. A fixed number of individuals to be licensed to distill it & therein paying for the license. The licensed

dealers

dealers will receive under regulations to be framed for the purpose from the distillery the arrack they require, paying the duty before removal.

Spirits manufactured inland, to be placed in the Depôt, for effecting which the present regulations may probably suffice; all spirits imported by sea whether from Subordinate Ports or from Calcutta or other place, to the Eastward of the Cape of Good Hope, should be stored in the Depôt within a given number of days, or the Government to have power to store it. In like manner spirits the manufacture of Europe if the stipulated duty shall not have been paid thereon within the same period / to be likewise stored therein or as at present in the Bonded Warehouse. Parties licensed to sell spirits shall obtain them after paying the duty prescribed by Law, under specific arrangements, the details of which, I do not now propose to discuss.-

14. The plan which I have ventured

ventured to propose for consideration is directed to take possession of all spirits from wheresoever and whensoever they may arrive, and place them in the custody of a Public Officer before they enter the Town of Madras, and by this means to ensure the payment of the full amount of the Public Demand before they are liberated, whether intended for sale within the Town, or for Escport by land, or by Sea.-

15. If adopted there will be no outstanding balances of Revenue, and no process of Law will be required for securing the current Revenue, in as much as the proposal involves but one principle. A cash payment the most advantageous and least expensive mode of collecting Revenue. The duty on spirits will be paid to the Collector of Sea Customs who will permit a proportionate quantity to pass either from the Depôt or the Bonded Warehouse / as at present / as the case may be. The

owners

owners of spirits and the Collector will be the joint Custodians thereof No loss will be entailed on Government by wastage or pilfering, from Plunder of or overcharge for materials, more= =over the Establishment required to work the plan will probably be confined to the Depôt to secure the safe custody, the superin= =tendence, and the issue of the spirit after the duty is paid. The spirit will be delivered to the purchaser by the owners upon whom will be entailed the escpense of measurement and the issue thereof.—

16. I apprehend that Government have no desire to restrict the inhabitants of Madras from the use of any particular description of spirit, provided an equal amount of Revenue can be derived from the one as another. The duty proposed to be levied is on each gallon of spirits. Rum will be the most profitable inasmuch as it yields

yields a Revenue first by the growth of the cane on the land from which it is made, and secondly when manufactured into spirit by the duty levied thereon. I apprehend that the evidence before the Board and Government may be con= =sidered conclusive as to our inability to esc= =clude this description of spirits from entering the Town to the detriment of the Revenue, and I therefore, on this ground as well as others, advocate the escpediency of encouraging its importation, on the payment of the stipulated duty deriving a Revenue from its use, whereas an attempt to escclude it, would inevitably lead to its introduction in an illicit manner to the detriment of the Revenue.—

+ Mr Law's Ltr to Govt No 92 Dated 25th January 1849. Paras 2. 5. and 10. Do Do No 104. Dated 30th January 1849. Paras 1 and 2.—

17. The several descriptions of spirits upon which it is proposed to collect a Revenue may be classed as follows.— First Brandy, Gin, &c &c, the produce of Europe. Second. The same description of spirits genuine and spurious imported from Pondicherry, Mauritius, Bourbon, Ceylon, Bengal

Bengal and Bombay-

Third- Spirits the manufacture of Bengal and the Madras Provinces imported by Sea-

Fourth- Spirits distilled inland and or within the Town-

Lastly- Spirits of Wine-

18- With respect to the first description I have given the subject careful consideration and the opinion which I now venture to express has been materially influenced by the consideration that the duty on spirits imported by Sea having been equalized at the three Presidencies, I cannot see my way clear to recommend the levy of any additional duty. From such enquiries as I have been able to set on foot these descriptions of spirits cannot be sold retail for less than three Rupees the gallon under any circumstances, and if a demand for this low priced spirit was created it would probably increase the price at once to three and a half or four Rupees the gallon; I therefore surmise that this description of spirit will not interfere by its consumption with the levy of any rate of duty the Board may feel justified in proposing should be levied upon other sorts. I see therefore no ground

D.O.

ground for recommending that a restriction should be placed upon its passing into Town for sale, after the regulated duty of Rupees 1 - 8 per Gallon has been paid thereon.-

19. The second description of spirits has under the present system been a constant source of embarrassment - It has been found unpracticable to distinguish between the real and spurious descriptions, the evidence depending merely upon opinion - I do not dwell upon this as the records of this Department and those of the Board of Revenue contain substantive evidence of the fact from year to year, for the last 30 years - The real question is how to deal with the difficulties which have arisen in future To my mind there is but one course and that is to class them all under the same head, and as they will be and have been, except in a very few instances, imported expressly to compete with the spirits usually sold by the retail dealers, there can, I apprehend be no reasonable ground why they should not be

be no reasonable ground why they should not be rated equally - If the expression of an opinion founded upon experience may be permitted to have any weight with your Board, I beg to offer my urgent recommendation that this Course may be adopted.-

20. The third and fourth description of Spirits come under one Class and may be assessed at the present rate of duty or any other the Board see fit to propose.-

21. The last description, "Spirits of wine", should be permitted to be distilled only in the Depot and issued from thence on the payment of Rupees - per Gallon to be rateably increased as it exceeds in strength 25 per Cent, under proof by Sykes's Hydrometer - This is essentially requisite to prevent parties from purchasing it with the design of lowering the strength, to interfere with the Abkarry Revenue. By the course proposed it will pay duty equal to the ordinary spirits and thus the Revenue will be secured.-

22. I would recommend that no spirits be issued from the Depot for consumption stronger than 25 per Cent below proof - If the spirit is all of a given strength it

The maximum Gallonage of Spirits imported from any place East-ward of the Cape of Good Hope.-

it will afford a good test for ascertaining as to whether spirits seized on suspicion of being smuggled have been issued from the Depot - If it is below the regulated strength there will be good grounds for confiscating it either as smuggled or because adulterated to cheat the Public - If on the other hand it exceeds the strength that will afford tangible proof that it has been smuggled.- I attach much importance to this suggestion.-

23. It must be borne in mind that the Distilleries in the interior must be under such surveillance as will ensure the spirits passing thence going duly into the hands of the Abkarree Renters in the Provinces or the Collector of Sea Customs at the Presidency.- It does not appear to be my province to do more than allude to this feature in the plan, as I am well satisfied it will meet due attention from the Board of Revenue.-

24. The proposal which I have thus ventured to place before the Board of Revenue for consideration, is that the Chief Magistrate shall be entrusted with the duty of preventing spirits entering the Town of Madras, except in an authorized manner - That all spirits shall upon entering the Town pass into the hands of the Collector of Sea Customs - Likewise all spirits manufactured therein.

and

and that he shall not allow any to pass from his Custody, until the Revenue so receivable thereon has been secured - I am so familiar with this system and have found it so convenient and of such undoubted security to the Revenue; affording at the same time such a safe easy, and simple mode of Collection, that I recommend its adoption with the confidence that I am not proposing an experiment which may fail but a system that has had a trial of years and offered no point of difficulty, much less of failure.-

25. I would with much deference recommend the total abolition of permits as the most defective part of the present system, inasmuch as they facilitate fraud and prevent detection. I believe this to be the opinion of all the Magistrates in Madras, and if the Board of Revenue have a doubt upon the subject, I respectfully recommend that a reference be made to the Chief Magistrate.-

The

26. The only Question which remains for discussion is the amount of duty to be levied upon spirits the manufacture of or imported from places to the Eastward of the Cape of Good Hope - It is proverbial that high duties hold out a strong temptation to evade them, and that in order to collect them an expensive and extensive Establishment is indispensable.-

27. Applying this to the open Town and extensive suburbs of Madras, and considering that smugglers have ever been among the most reckless class of offenders it will be for the consideration of the Board of Revenue, when the rate of duty in Calcutta is only 8 Annas the Gallon, whether it is expedient to keep up the present rate of duty in Madras, and hold out the temptation of a profit of four or five hundred per Cent to the successful smugglers.- The influence and powers of Government are directed to the suppression of Crime, and although I believe it is now universally acknowledged, that the price of spirits has no effect upon the morals of the people, by increasing or diminishing the sale of spirits, I allude to a reduction in the rate of duty, not on

ther

Fort St. George 11th. November 1850.

this ground but as affording matter for mature deliberation (considering the temptation to crime which a high rate of duty will hold out, consequent upon the great profit to be realized, with little risk of loss from detection within the large area of the open Town and suburbs of Madras) whether the present rate of duty should not be lowered - The Board of Revenue and the Government will no doubt exercise due deliberation in fixing the amount of duty on spirits in future.-

28. Under any circumstances it is not in my Judgment advisable to continue the present System - Every Magistrate will I apprehend give an unqualified opinion in accordance with this view - A party can now obtain a license to sell spirits only under a guarantee to get rid of a fixed number of gallons of spirits daily and failing to do this, his license is revoked and bestowed on another who in like manner enters into an engagement to sell an equal or a greater quantity - The consequence of such a system are obvious - The licensed vender must find a purchaser or lose his licence - A party so circumstanced will have few scruples

Fort St. George 11th. November 1850.

scruples and accordingly one and all the licensed Venders adulterate the spirits, receive goods in pawn, give liquor on credit and resort to a variety of unauthorized expedients to get rid of the prescribed quantity.-

29. Under a new System I would respectfully urge the expediency of vesting in the Chief Magistrate and his Deputies the decision as to the number of Licenses to be granted, the houses in which spirits are to be sold, the localities in which Spirit Shops shall be opened also the prevention of smuggling and the seizure of Liquor the punishments under the Act, and the confiscation of Liquor.-

30. I have the honor in conclusion to state that I have drawn up a few hints corresponding with the views expressed in this communication which I enclose - If the Board deem my suggestion worthy of consideration I shall be prepared if entrusted with the task to draw up a draft Act for consideration.-

Sea Custom House
Madras 10th. July 1850

(Signed) W. E. Underwood
Collector Sea Customs

Regulation 1 of 1830 to be rescinded.-

The Superintendence of the Abkaree Revenue to be under such Officer as Government shall from time to time appoint.-

The limits within which this Act shall

shall be enforced shall be fixed from time to time by the Governor in Council by notice in the Official Gazette.-

No Distillery shall be erected without a License under a penalty of a fine and confiscation of the apparatus.-

No party shall have a Still in his possession or any article by which spirits may be distilled without a License under the penalty of a fine, imprisonment or both with or without hard labor, and confiscation of the apparatus.-

Government to appoint a place or places, where in Putta Arrack, spirits of Wine or other Spirits may be distilled by parties licensed to distill & therein the number of parties who may be permitted to distil spirits in each distillery to be limited to ——— For each licence the party shall pay Rupees ——-

Government to be authorized to make rules for the guidance of parties distilling spirits therein to be published from time to time in the Official Gazette, a Copy of which shall be delivered to each party with the licence and a Copy suspended within the distillery- Parties offending against the rules liable to have their licences revoked and to fine and imprisonment.-

Government

Government to nominate Officers who shall keep a register of all Liquor distilled and the strength thereof and the name of the party manufacturing it- The distillery shall be closed at — P.M. and opened at —— A.M. and the door when closed in the evening shall be secured by a Seal Parties breaking the Seal or manufacturing liquor at unauthorized hours to be subject to a fine or imprisonment or both with or without hardlabor.-

Parties having in their possession Spirits and not being able satisfactorily to account for the same to be liable to fine or imprisonment or both and the liquor to confiscation.-

Any liquor found within the limits prescribed by the Act shall be liable to be stopped by any Police Officer and if it cannot be proved that the duty has been paid thereon, it shall be liable to seizure and confiscation as also the conveyance on which the Spirit is carried and the cattle by which the conveyance is drawn, and the parties so engaged in conveying the Spirit or in aiding and abetting the same to be liable to fine and imprisonment or both with

15215 Fort St. George 11th November 1850

with or without hard labor.-

No party shall sell liquors or keep a Tavern Punch house or place of refreshment of any description without taking out a license and parties who so transgress this Rule, to be liable to fine or imprisonment or both with or without hard labor.-

Licences shall be granted by the Chief Magistrate according to a prescribed form annually who shall fix the number to be given the locality in which they are to be placed and the hours during which shops may be kept open. And shall have authority to revoke any license. Parties selling liquor at unauthorized hours to be subject to fine - Each person taking out a license shall pay a fee of Rupees.-

Rules for the guidance of licenced Venders to be framed from time to time by Government by Notice in the Official Gazette Copy to hang up on the Shop, Tavern, Punch house or refreshment room and parties offending against them to be liable to fine and imprisonment.-

Adulteration of Spirits by making it less than 25 per Cent below proofs by Sykes Hydrometer or by mixing intoxicating drugs

drugs of any description therewith shall render the party in whose possession it is found, to fine and imprisonment or both with or without hard labor and the liquor to confiscation.-

Any party furnishing liquor for any thing except ready cash to be liable to fine imprisonment or both with or without hard labor.-

Shops to be open to the inspection of every Police Officer. The liquor contained therein may be tested examined and inspected by every Police Officer above the grade of ——— and any party preventing the Officer in the execution of these duties to be liable to fine and imprisonment Officer to be authorized to search.-

Spirits imported by Land or by Sea into the Town of Madras the limits of which are prescribed by Section ——— of this Act whether imported from a Subordinate Port or any other place the manufacture of or imported from places to the Eastward of the Cape of Good Hope shall be liable to a duty of ——— per Gallon.-

Government to have authority to direct that all Spirits imported into the Town of Madras by land or by Sea shall be

stored in premises selected for the purpose at a rent of — per Hogshead per week.- If parties do not store the liquor in such place within five days, Government to have power to do so and at the end of 3 Months to sell such liquor, to pay all charges and expences incurred, also to sell liquor, upon which parties decline to pay the Godowns Rent or Charges thereon, after notice in writing the balance to be paid to the owner if applied for within 12 Months..

The liquor to be under the joint Custody of the Owners and the Government Officers, Licensed Venders shall be au-thorized to purchase Liquor Parties desirous of retaining the liquor in their own Godowns may do so upon the payment of the re-gulated duty. No Spirit so removed shall be stronger than 25 per Cent below Proof, unless duty be paid in proportion except Spirits, the manufacture of & imported from places West of the Cape of Good Hope.-

All distilleries within the Presidency of Madras shall be under the Control of an Officer or Officers appointed by Government who shall have the powers vested in Officers under — Parties Offending

* The powers may be fully described in this place..

Offending liable to the same punishment to be inflicted by the Magistrate of the District or his Assistants..

Government to have authority to prescribe the Roads by which Spirits may be brought into the Town of Madras by Land and any Spirits found out of the Track to be confiscated..

The prevention of smuggling within the limits prescribed by Act shall be vested in the Chief Magistrate and his Deputies, and all powers to seize liquor Search Premises, examine and visit Shops shall be vested in these Officers all fines and forfeitures shall be levied by the Chief Magistrate or his Deputies, in whom shall be vested power to imprison for offences under this Act..

All liquor confiscated shall be forwarded to the Revenue Officers for sale, who shall be au-thorized to dispose of the same as

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as also all fines.-

The Chief Magistrate shall have power at his discretion to give half of every fine to informers and seizers.-

Any Officer Acting under the authority of this Act taking a gratuity or any thing directly or indirectly in the shape of a bribe, or any party offering the same to any such Officer to do any Act contrary to or to forbear to do any Act which he is bound to do to be liable to fine and imprisonment with or without hard labor.-

Any party offering resistance to Officers authorized to act under this Act to be liable to fine and imprisonment or both

J.P.B.

15220 Fort St. George 11th November 1850

Read the following Memo:

No. 59

To Sea Customs Madras

From the Coll.r

No. 1 dated 2135

Official Memorandum

In transmitting a Statement in the Form now submitted of the different kinds of spirit not the manufacture of the Eastward of the Cape Imported into Madras and reexported therefrom for 5 official years the Collector of Sea Customs has the honor to observe that the information called for in the Form accompanying the Memo of the Secretary to the Board of Revenue dated 12th Instant in the columns as per Margin cannot be furnished by this Department the quantity remaining in Bond at the end of the year to supply the information required. This Department is not in a position to ascertain the "quantity remaining for consumption" and by a reference made to the Collector of Land Customs it appears that no Register of European Spirits exported into the Interior by land

by

Fort St. George 11th November 1850

by private individuals is kept at the that Office—

A Statement of the Imports of European Spirits for 20 years into the Madras Territories being in the Office is also forwarded, as it may be of service—

The Memorandum framed under orders from the Board of Revenue includes spirits imported into the "Port of Madras" As the Importation of European spirits was large in 1844/45 the quantity is subjoined—

	Brandy	Gin	Whiskey
1844/45	Gallons 12,313	11,816	1,581

Sea Custom House,
Madras,
22d August 1850

/Signed/ W. E. Underwood
Coll.r Sea Customs

Spirits

 Fort St. George 11th November 1850

A

Spirits Imported into the Madras Territories by Sea for 20 Years, Exclusive of Arrack—

	Gallons
1829/30	169,680
1830/31	95,692
1831/32	42,442
1832/33	131,826
1833/34	84,751
1834/35	112,023
1835/36	110,452
1836/37	52,014
1837/38	40,635
1838/39	94,821
1839/40	55,237
1840/41	71,968
1841/42	93,571
1842/43	80,109
1843/44	79,314
1844/45	141,261
1845/46	57,532
1846/47	20,375
1847/48	59,830
1848/49	58,785

Sea Custom House
Madras,
22d August 1850

/Signed/ W. E. Underwood
Coll.r Sea Customs

Statement

15221

Fort St. George 11th November 1850

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15222. Fort St. George 11th November 1850

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1847/48	59,830
1848/49	58,785

Sea Custom House,
Madras,
22d August 1850

/Signed/ W. E. Underwood
Coll.r Sea Customs

Statement

15223

Fort St. George

Statement shewing the Imports and Exports European Manufacture at Madras

Official Years	Imports by Sea						Exports by Sea			Quantity in Bond at the end of each year						Remarks
	Brandy	Jamaica Rum	Gin	Whiskey	Spirits of Wine	Total	Brandy	Gin	Total	Brandy	Gin	Ja. Spirits of Rum	Spirits of Wine			
	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gall.	Gall.	Gall.	Gall.			
1845/46	49,204	455	2529	1060	134	53382	1435	"	1435	"	"	"	"			The reason why the entries for the years 1845/46 to 1847/48 in the Columns of Spirits remaining in Bond is blank is that parties at this time did not avail themselves of the privileges of retaining Spirits on Bond
1846/47	13792	19	947	156	"	14914	7135	"	7135	"	"	"	"			
1847/48	25758	"	3126	72	519	29475	645	"	645	"	"	"	"			
1848/49	46716	763	3266	56	2422	53223	549	281	830	4650	93½	95½	755½			The quantity of Spirits now in Bond is as follows—
1849/50	33589	70	9432	353	537	43981	537	632	1169	2612½	2002½	151½	358			
Total	169059	1307	19300	1697	3612	194975	10301	913	11214	7262½	2096	247	1093½			
Average	33812	261	3860	339	722	38995	2060	182	2242	1452½	419	49	218¾			

Brandy	Gin	Jamaica Rum	Spirits of Wine
Gallons	Gallons	Gallons	Gallons
3484	2637	1414	500

Sea Custom House,
Madras 22d August 1850

11th November 1850.

B

/ and the quantity remaining in Bond / of Spirits of from the Years 1845/1846 to 1849/50 inclusive

/ Signed / W. E. Underwood
Collector Sea Customs.

B.d No. 2353.

57-60

Proceedings thereon Submitting Draft Act for securing the Abkarry Revenue of the Town and Suburbs of Madras with remarks thereon

5th March 1849 to 5th June 1849

No. 470

The orders of Government for the preparation of a new Abkarry Act for the Town and Suburbs of Madras were issued in consequence of a representation made by Mr. Elliot the Chief Magistrate and Superintendent of Police with reference to a letter addressed to him by the Police Magistrates, in which they brought to notice the great difficulty they experienced in certain cases not provided for in the existing Regulations and requesting such instructions as would enable them to understand clearly what the Law was. They added that the clandestine sale of Spirits and the increase of low taverns was carried on to an extent most injurious and demoralizing and most detrimental to the Revenue—

A dated 24th Feby 1849

dated 28th Feby 1849

2. In the orders of Government above referred to the Board were directed to take into consideration the Draft of an Act for the better securing of the Abkarry Revenue of Calcutta, and to consult with the Chief Magistrate as to its applicability to Madras, with the view of preparing a Draft Act founded upon it.

The

3. The Board of Revenue accordingly forwarded to Mr. Hudleston the Collector of Madras the above correspondence and the Calcutta Draft Act, with a request that he would state what modifications were in his opinion necessary to make it applicable to Madras, both in the Arrack and Toddy Departments. They desired also his opinion as to what objection would exist to the Venders of Spirits supplying themselves and paying a Shop tax in lieu of the practice prevailing under Regulation I of 1813 which prescribes that "all licensed Retail dealers shall be supplied exclusively by the Collector of Madras." The Board also suggested that as regarded the Toddy Revenue instead of assigning to each shop a certain number of Trees (the present custom, but not enforced by Regulation) the Venders might supply themselves how they pleased and pay a Shop tax—

* on the 7th June 1849

13th July in Cons 27th Augt. 1849

4. To this the Collector replied that the proposed Act would make his control more efficient, and returned the Draft with his proposed alterations these were not of particular import—

5. With regard to the Regulation under—

(part 2)

under which Venders are supplied with Spirits by the Collector Mr. Hudleston observes that the practical result of the system of management formerly in operation establishes the fact that the present mode is preferable. He also refers to the Report to the Board of the late Mr. Ellis, who prepared Regulation I of 1813. The evils of the old system were the want of effective control over the Dealers, and the constant collusion between them and the Excise Officers: one fact connected with this system was that the quantity of Colombo Arrack entered in the Excise accounts hardly come up to 1/3 the quantity actually imported, To this view of Mr. Ellis's the Board and Government assented, and Regulation I of 1813 was the result—

10th in Cons 11th May 1810 X

2d July 1810—

30th Oct. in Cons 8th Nov. 1810
5th Oct. 1811 in Cons 20th January 1812

b.

On the subject of the Toddy Revenue Mr. Hudleston entered at length, and enclosing a Report on the subject from his Assistant Mr. Taylor. It does not seem to the Board necessary to the main object in view to enter into any discussion of this topic here, but it is on which will have their consideration sufficient

sufficient to say that the Collector strongly advocates the present system. Whether it is continued or not it will make no difference in the Act proposed—

7. The chief alterations in the Draft Act of Calcutta, that the Collector proposed were to define in the Preamble the Madras Abkarry limits as fixed by the Board in 1816 and to specify the quantities of liquor constituting a Retail sale.

8. The quantities constituting a retail sale in Calcutta, are any quantity under Beer (English or Foreign) under 2 Gallons—
Wine or Spirits (English or Foreign) Do. Do.
Bengal Arrack or Rum ——— 1 Seer
Toddy ——— 4 Seers

In lieu of which Mr. Hudleston proposes for Madras.

Beer (English or Foreign)	6 Qut. Bottles ※
Spirits European	2½ Gallons
Arrack Rum or other Spirits manufactured Eastward of the Cape	5 Leaguers ⊕
Toddy ———	no limit.

※ 5 Quart Bottles are deemed an Imperial Gallon see Schedule to Act IX of 1815 and 1 Dozen is generally taken as equivalent to 2½ Gallons

⊕ A Leaguer is 150 Gallons see Clause 3 Section IV Reg: I of 1820, but this refers to the old Wine Gallon
150 Wine Gallons 125 Imperial

Since altered to 6 Bottles 1 Gallon by Resolution of Government of India dated 15th May 1849 from Govt. Gen. 15th June

※ See from Coll. of Madras to Board 7th in Cons 19th March 1835.

Finally he proposes a new

9.

Section prohibiting any one from keeping

a

a Beershop without the permission or Licence jointly of the Superintendent of Police and the Collector of Madras as a Justice of the Peace.

10 The Board having called upon
* 27th Augt 1849. the Collector* for some explanation of his alterations of Sections III and XII and his additional Section and having referred to him certain propositions as to Rules
dated 31st Augt in Coms 17th Septr 1849. for Distilleries, received his reply* and then
17th Septr 1849. proceeded to address the Chief Magistrate forwarding the Collector's Draft as revised by them together with the correspondence adverted to in the beginning of this para-

11 In consequence of Mr Elliots
D illness and absence from Madras his reply
21st May in Coms 17th June 1850 was not made for 8 months.D In this communication his states that he considers the proposed Draft Act quite insufficient for Police purposes, and not only protests against some important Sections, but proposes to have and encloses a draft of a separate and distinct Act to ensure the efficiency of Police control.

12 This letter and its enclosed
17th June 1850 Draft were transmitted by the Board† to the Collector of Madras, for any remarks he might have to offer.

Mr

O
10th July in Coms 11th Novr 1850 1661

13 Mr Hudleston replied fully* and enclosed an Abstract of the several Sections of Mr Elliots proposed Draft with his remarks in margin.

14 In the meantime, Mr Underwood
13th in Coms 22d April 1850 Collector of Sea Customs had requested the Board's permission to see the Draft Act as he had some observations to make on the subject. Though the Board were not instructed by Government to communicate with the Collector of Sea Customs on this matter, they considered it advisable to obtain every information that might offer itself, and forwarded to Mr Underwood
10th June 1850 Mr Hudleston's Draft, amended in a few points, some of which have been since re-considered and none of which were particularly referred to by Mr Underwood in his reply,# and therefore do not require detailed notice here.

dated 10th July in Coms 11th Novr 1850 1636

15 In reply to this communication
Mr Underwood proposed an entirely new plan of collecting the Abkarree Revenue and enclosed notes of a Draft Act in accordance with his views.

16 This having completed all the
correspondence on the subject before the Board they will now proceed to notice the more important points in discussion and state the conclusions to which they have arrived

and

and on which their revised Draft now forwarded are constructed premising that Mr Underwood's letter will be considered separately—

17. The Board are fully aware of the deficiencies that now exist in the Regulations under which the Revenue and Police control of the Abkarry is managed.

18. The only Regulations relative to the Abkarree Revenue are I of 1813 and I of 1820.th The former applies only to Spirits manufactured Eastward of the Cape (not to Toddy) and therefore bears upon the subject now under consideration, though most of the Sections of this Regulation have been repeated by Act VI of 1844. The latter applies to Arrack Toddy and Spirits manufactured out of the limits of the Supreme Court and therefore as far as the present subject is concerned only refers to such portions of the Chingleput Collectorate as lie beyond those limits and yet within the Abkarry limits

Modified by Act XXXII of 1843

19 There is also a Police Regulation No. IV which the Magistrates consider wholly inadequate, and the Board fully concur with the Superintendent of Police that

that some new Enactment is necessary—

20 It was in the first place the object of the Board to prepare the Draft of one Act to suit both Revenue and Police purposes—founded on the Calcutta Draft Act, and this they believe to have been the intention of Government, but it has been found impracticable and the necessity for two distinct Acts has been urged both the Collector, and the Superintendent of Police. The former has quoted† an opinion of Government which seems applicable to the case in point.—

† From Coll.r of Madras 10.th July in Cons.n 11.th Nov.r 1850

Para 8.

21 The chief difficulty that has been experienced in framing two acts, prepared by Officers in different Departments has been in arranging which Sections properly belong to a Revenue and which to a Police Regulation, and deciding where opinions have been conflicting with regard to Jurisdiction.

22. Mr Hudleston was as before observed called upon* to explain his alterations of Section III.d of the Draft Act giving it a form so opposite to that of the Calcutta Draft—The Board concur in the views expressed by him in reply† It is clear that as the Law now stands the minimum quantity

* 27.th Augst 1849

† 31.st Augst in Cons.n 17.th Sept.r 1849.

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X From Coll[r] of Madras 10th July in Cons 11th Nov[r] 1850

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Fort St. George 11th November 1850

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23. The fact is that the system of Abkarry in Madras is totally different apparently from that in Calcutta, and in this one point, a different rule must be enforced—

24 With reference to Section IX of the Draft Act the Board propose that all the words both in the Calcutta Draft and those of Mr. Elliots' Draft Act Section II should be entered so as to make the restriction as comprehensive as possible, and give the Police their proper authority.

25. The extra Section proposed by the

B
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* Mr. Ellis who framed Act I of 1813 considered any thing under 5 Leaguers too low. (To Revenue Board 4th Jany. 1813) as encouraging adventurers to engage in the trade—

the Collector with regard to Beer Shops the Board consider unnecessary, as the subject will be provided for in the wording of the new Act—

26 The Collector to whom they— referred for his opinion * on the Board's proposed Sections relative to Distillery & considered that Section X of Regulation I of 1813 was sufficient to prevent the setting up of a Distillery in Madras, but the Board observe that this Section only refers to Puttah * Arrack and not to Spirits manufactured after the European system. It seemed also advisable to add such provisions as would authorize the withdrawal of a License for any breach of the Moochilka. These Sections therefore appear in the Draft now submitted to Government—

27. The Board have also added a Section defining the term "Collector of Madras" in such manner that the contingency of that Office merging into the Collectorship of Chingleput may be provided for—

28 The Board have also had under consideration the rescinding of Regulation I of 1813, and retaining the few Sections

* To Coll. 27th Augt. 1849
& From Coll. 31st Augt. in Cons 17th Sept. 1849.

* The word is derived from Puttee the bark of the Velum tree (Mimosa) which is mixed with the Jaggery in boiling for distillation. The Provincial Arrack is made from Toddy—

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Paras 8 & 11 of these Proceedings

29 It will be seen that Mr. Elliot has in no way taken the Draft Act transmitted by Government as his guide, and so far from his meeting the Board at all in his views they seem on some points to be quite opposed. It will be therefore necessary to enter somewhat into detail as to the objections raised.

30 The chief objections of the Superintendent of Police are to Sections II and VII of the Calcutta Draft Act which vests in the Collector the right of issuing Licenses, and receiving such Fee or Taxe as Government may at any time fix for such Licenses. Mr. Elliot considers both these provisions most objectionable and opposed to the practice in England.

31 With regard to the latter point the Board believe that the English Licenses are Licenses to keep Shop and House of Entertainment, and to such Licenses being

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being granted by the Police there is no objection, and provision is made accordingly in Section XVIII of the Draft Act*

* The one now submitted

but there is not in England any arrangement for regulating the mode of deriving Revenue similar to the Indian Abkarry. The Police and Excise Departments are quite separate and therefore the comparison only bears a limited application. Besides this under the Madras System of Abkarry no Fee is necessary and Section IX of the present Calcutta Act has been omitted in the Boards' Draft.

32. The Calcutta Act evidently alludes to two kinds of Licenses, the distinction between which does not seem to have occurred to Mr. Elliot. In Sections IV and V of the Calcutta Act the Revenue License to which the Vendor is entitled* in exchange for his Moochilka is referred to but this does not supersede the Police License of Section XI in which it is seen that the Police Authorities cannot give their license to open House, till the applicant has produced his Revenue license to sell by Retail.

* Para 8 of Collectors letter of 10th July in Cons 11th Nov. 1850.

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1523[illegible]

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also para 3 of his letter of 21st May in Cons 17th June 1850—

Police Licenses and requries as he does in his Draft Act / Section IV / that all Licenses be granted by the Police and that they should regulate the number and locations of Shops it becomes incumbent on the Board to set forth distinctly their reasons for objecting to consent to such a proposition—

34 For this purpose it will be necessary to enter into some explanation of the Abkarry system in Madras—

35. The Rules now in force are those that were observed when the whole Abkarry was rented, and have been continued ever since this Branch of Revenue came into the more immediate management of the Officers of Government in 1830, or 20 years ago* and are stated in detail in Enclosure 1 which accompanied the letter quoted marginally—

36 By Regulation I of 1813 Section VII no spirits manufactured Eastward of the Cape can be sold in Madras except such as are supplied to the Dealers by the Collector. The number of Arrack Shops / and Toddy Shops / are paid under orders of the Board of Revenue. In 1835 / as shewn in the letter from the Collector noted above / the number of Shops was very nearly the same as exist at this present time.

Before

* From Coll[r] of Madras to the Board 7th in Cons 19th March 1835. Enc[r] B

	No. 1835	No. 1850
Columbo Arrack	47	47
Putta Arrack within Supreme Court	50	56#
Putta Arrack beyond Supreme Court	37	40.

The Extra 6 Shops are strictly without / though bordering on / the limits. They are classed within because they pay the same rate by special orders of the Government 29th Nov[r] 1831.

* Para 9—

1523[illegible]

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37 Before the commencement of the Fasly each Arrack Shops is put up to Auction. The individual who demands from the Collector the largest amount of Spirit / according to a daily rate / is considered the highest bidder. The rate at which he is to pay for it is made known previously and the difference between this rate and the prime cost is the "Excise duty alluded to in Clause 2 Section VII of Regulation I of 1813. The prime cost of Putta Arrack is easily estimated as it is all manufactured in one Distillery at Black Town under the Supervision of the Revenue Officers and at the expence of Government.

There can hardly be said to be any consumption of Batavia Arrack. It is distilled from rice and the natives do not like it. The Columbo Arrack is distilled from Cocoanut Toddy.

The Columbo and Batavia* Arrack / for these are always considered together / are supplied to the Collector at a certain rate from the Commissariat. Enclosure 2 will shew the Prime Cost, selling price to the Dealers, and Excise of each kind. It will be seen that the highest Excise is on the Columbo Arrack but does not nearly reach the Pagoda per Gallon permitted in Clause 2 Section VIII of 1813—

The

* Orders of Govt 1st in Cons 9th Feby 1815—

38 The Toddy Shops are not rented, but on application to the Collector, the applicant, if approved is furnished by the Collector with authority to open a Shop. He then obtains a Licence from the Police as in the case of Arrack Dealers. There are 4 Classes to each of which a fixed No. of trees is allotted for their consumption and a daily taxe according to the Class is levied varying † from 36 to 10 fanams. The number of Toddy Shops authorized is 400 within the Supreme Court limits, and any number outside. At this distant period since the date of those Orders this number of Shops within the Supreme Court limits is 288, and outside 98.

† is from 2-12-9 to -12-5

39 Under the present system no regular "Licenses" are given by the Collector either to Arrack or Toddy Shopkeepers, but they all sign and give a Moochilka similar to the Form* given in Enclosure 3. The list is sent to the Police, and they issue the Licenses in conformity with it, unless an objection is taken which the Board believe has hardly ever occurred. So far therefore, the Police Authorities may be said to have

For Pullah Arrack

* Under authority of Police Regulation IV Sec V.

J. C. B.

* Formerly a fee of 5 Pag.s was paid for these Licenses but discontinued under orders of Govt. 22d in Cons 28th July 1831.

have the power of issuing Retail Licenses* a mere confirmation of the Collector's List for the Police have never issued a License to any one not on that List.

40. The Board consider that the Collector is the proper person to issue these Licenses, which should be in the same form as the Moochilka always received by him with such modifications as the new Act may render necessary. The Board would direct the Collector to send a List as usual to the Police, in order that they may point out any person to whom it would be objectionable to give license, in which case the Collector should refer to the Board as to the propriety of erasing his name and putting up the Shop for sale again. Enclosures Nos. 4 & 5 contain the sentiments of the Board and Government on a former occasion, and these views the Board continue to hold.

From the Bd. to Govt. 10th May 1832 and the reply thereto dated 25th instant 31st May 1832.

To Chief Sec.y 16th May 1832.
From Do. 25th May.

41. Next, with regard to wholesale Licenses which were evidently intended to apply (and have done so practically) to Spirits not manufactured Eastward of the Cape, the Police have had it is true, the general management under Section II of their Regulation

D From Superintendent of Police to Sec.y to Govt. Dated 17th 1822.

No.

Fort St. George 11th November 1850.

*This enclosure where altered with red ink exhibits the form of Retail Licence referred to in the preceding para.—

No. IV Enclosure (b) is a copy of one of these Licenses: it grants permission to sell "all Kinds of Spirituous Liquors."—

42. Though there is not that objection to the Police issuing Wholesale as there is to their issuing Retail Licenses, seeing that no Revenue is derived from Spirits (properly) sold under the former after they have passed the Custom House, yet in the opinion of the Board the Collector should be the person to issue the License as proposed (it appears) in the Calcutta Draft. The Board have accordingly in their Draft proposed that the Collector should issue all Licenses to sell. Still if it be considered advisable by Government that the Collector should sign jointly as Justice of the Peace with one of the Police Magistrates it can be done. This used to be the Rule formerly* and it enabled the Collector to watch the extent of sale and the selling prices of European Spirits so as to be a guide in regulating the Excise on Arrack and Toddy. Mr. Rudlestone the present Collector was not on assuming Office a Justice of the Peace and has never taken advantage of the above authority (though he has since been qualified.)

*From Superintendent of Police to Chief Secy. 19th Sept. 1829. Para 1.—

The

Fort St. George 11th November 1850.

43. The next question is with regard to Mr. Elliot's proposal that the Superintendent of Police should regulate the Number and Places of the Arrack and Toddy Shops. The powers given in Sections 3 and 4 of Police Regulation No. IV have never been exercised, no doubt because their interference with the Revenue arrangements was so obvious. As long as the Abkarry remains under its present System the Bidders at Sales would have no data to go upon. Unless they knew previously the fixed number of Shops and localities, they could not therefore possibly bind themselves to a stated consumption. It has already been shewn in these Proceedings* that the Number of Shops was determined by the Board of Revenue 15 years ago on the scale that they were when under Rent long before that, and it appears to be the proper duty of the Board of Revenue through the Collector to fix from time to time the Number of Shops with reference to increasing Population and consequent demand. To shew however that it has not been the intention of the Revenue Authorities to insist on Shops being opened where there might be objections on the ground

*Para 37.

of

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This enclosure where altered with red ink exhibits the form of Retail Licence referred to in the preceding para.

No. IV Enclosure (b) is a copy of one of these Licenses: it grants permission to sell "all kinds of Spirituous Liquors."

42. Though there is not that objection to the Police issuing Wholesale as there is to their issuing Retail Licenses, seeing that no Revenue is derived from Spirits (properly) sold under the former after they have passed the Custom House, yet in the opinion of the Board the Collector should be the person to issue the License as proposed (it appears) in the Calcutta Draft. The Board have accordingly in their Draft proposed that the Collector should issue all Licenses to sell. Still if it be considered advisable by Government that the Collector should sign jointly as Justice of the Peace with one of the Police Magistrates it can be done. This used to be the Rule formerly* and it enabled the Collector to watch the extent of sale and the selling prices of European Spirits so as to be a guide in regulating the Excise on Arrack and Toddy. Mr. Rudleston the present Collector was not on assuming Office a Justice of the Peace and has never taken advantage of the above authority (though he has since been qualified.)

* From Superintendent of Police to Chief Secy. 19th Sept. 1829. Para 1.

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15241 Fort St. George 11th November 1850.

43. The next question is with regard to Mr. Elliot's proposal that the Superintendent of Police should regulate the Number and Places of the Arrack and Toddy shops. The powers given in Sections 3 and 4 of Police Regulation No. IV have never been exercised, no doubt because their interference with the Revenue arrangements was so obvious. As long as the Abkarry remains under it's present System the Bidders at Sales would have no data to go upon. Unless they knew previously the fixed number of Shops and localities, they could not therefore possibly bind themselves to a stated consumption. It has already been shewn in these Proceedings* that the Number of Shops was determined by the Board of Revenue 15 years ago on the scale that they were when under Rent long before that, and it appears to be the proper duty of the Board of Revenue through the Collector to fix from time to time the Number of Shops with reference to increasing Population and consequent demand. To shew however that it has not been the intention of the Revenue Authorities to insist on shops being opened where there might be objections on the ground

* Para 37.

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15242. Fort St. George 11th November 1850.-

of disorder or immorality, it is only necessary to refer to the Postscript of the "Abkarry Rules already referred to, (Enclosure 1) The Spot on which an Arrack or Toddy shop is to be placed within the Supreme Court limits shall be approved by the Superintendent of Police."-

44. The same argument that is urged for giving to the Police the authority to alter the number of Shops viz: the prevention of disorder and drunkenness, would if allowed made it equally necessary to give them the authority to raise the Excise or Shop duty.- Under these circumstances any control over the Revenue by the Collector would be quite nominal. The Superintendent of Police seems to think that his duties and those of the Revenue Officers are necessarily antagonistic. The Board of Revenue are of a different opinion and so would appear to be the framers of the Calcutta Act.-

45. Referring to Para 3 of Mr. Elliot's letter the Board need hardly add that if the Revenue Authorities are to issue the Licenses for Spirit Dealers they will of course arrange the form thereof. They will be counterparts of the Moochilka as required by the published

15243. Fort St. George 11th November 1850.-

published Act XI of 1849 Section VIII (being a Section not in the Original Draft) both License and Moochilka being for the "Sale of Spirituous or Fermented Liquors."-

46. With reference to para 4 of Mr. Elliot's letter the Board consider that the person who grants the License should have the power to recall or withhold it. this power is one of the most available means the Collector would have of securing the Revenue, should he exercise it, he would be directed to give due information to the Police Authorities.-

47. The Section (IX of the Draft Act and XII of the Printed Act) that Mr. Elliot objects to in para 5 of his letter, is an important one, and should stand. It clearly shews the distinction between the Premary License from the Collector to sell retail and the Supplemental or Police License to open or establish Places of Entertainment.-

48. The objections of Mr. Elliot in para 6 of his letter to Section XXVII of the first Draft Act, are met in Mr. Hudleston's letter* in a manner that will it is hoped remove all difficulty. He points out that since the Draft Act was submitted, an amended

*10th July 1850- para 14-

Section

Section * is introduced into the Passed Act which partly meets Mr. Elliot's views. As regards his objections to Section XXXIII° of the Calcutta Draft Act, the Board agree with the Superintendent of Police that it would be desirable that all decisions on Revenue Offences coming under the Jurisdiction of the Police by Act XXII of 1837 should be liable to appeal to only one Authority, and in the same manner as breaches of the Salt Regulations - viz. to the Court of Foujdaree Udalut. They cannot therefore quite concur with the opinion of Mr. Hudleston and have throughout their Draft substituted the words Superintendent of Police for Justice of the Peace on the ground that Act XXII of 1837 would seem to point out that authority as the proper one.-

D 10th July 1850. Para 15.

49. The Fines referred to in para 7 of Mr. Elliot's letter as absolutely awarded are only those for Illicit Possession, Carrying & Sale. These awards are in accordance with the Rules for Fines in similar cases Section LXII of Act VI of 1844, Section XIV of Regulation I of 1820 &c. which keep in view a fixed reward to the Informer. The Board

* XXIX of the Act XI of 1849.

° The reference to Sec: XXXVII is to the revised Act sent by the Board.-

Board have however not adhered strictly to this in the Draft. The next Section XXXIV of the Act however leaves the arrangement of the Fines to the Revenue Authorities in cases where the proportions are not fixed by the Act. The Board have no objection to the transfer of this discretion to the Police Authorities who try the case.-

50. The Board will now proceed to notice the Memorandum of a Draft Act forwarded by the Superintendent of Police, with his letter of 21st May 1850, as also the remarks made on it in the enclosure to Mr. Hudleston's letter.+ It will be observed that this Draft Act contains the provisions of 17 Sections° out of the 21 now in Police Regulation No. IV.-

51. There are 37 Sections in Mr. Elliot's Draft Act, and 28 of those the Board consider unobjectionable they are those noted in the Margin. The last Sentence however of Section XVIII may be omitted as it is in the Draft Act now submitted and Section XXIX might be amalgamated with Section XXI. There are 6 Sections which are of a Revenue nature. The 4 first in the + Margin were already provided for in Sec:

× 10th July 1850.

° Viz. 9. 10. 11 (part) 12. 13. 14. 16. 17. 18. 19. 20.-

Sec: I. II. III. VII. VIII. XI. XXIX including XXX, XXXI, XXXIV, XXXVI.-

+ Sec. IX, XXXII, XXXIII, XXXV, VI, X.-

Fort St. George 11th November 1850.-

in Sec: V of the first Revenue Draft to Act, and the 2 last have been transferred as additional Sections to the Revenue Act now submitted.- Besides these, there is one Section (IV) which preceding observations will shew to be con:=trary to the view adopted by the Board. Two Sections (V and XXXVII) require revision as will be shewn below.-

52. The only observations that seem to be called for on Mr. Hudleston's i= Remarks on the proposed Police Act are with respect to the following Sections#

Section III* The Board propose to add to the word "sell." for the purpose of being drunk. Section V- The Board as they have already explained, agree with Mr. Hudleston that the arrangements proposed in the first part of the Section is objectionable. As to the latter part all Licenses should be submitted by the Collector to the Police authorities for Countersignature or veto, and no changes of places or in the number of Shops should be made without giving previous notice to the Police.-

Section IX. The privilege of selling samples does not seem likely to be abused, and as it stands in Section IV of the Calcutta Act no objection will be made.

Section

The Sections are numbered according to the Draft Act sent by Mr. Elliot.

* Section II of Draft Act now submitted.-

Fort St. George 11th November 1850.-

Section X The Board do not coincide with Mr. Hudleston's view, and the Section has been transferred to the Revenue Act.

Section XVI might be amalgamated with Section XI.-

Sec: XVII. XVIII The Board are of opinion that though there has been a correspondence in the Office, it would be better to provide for the case in the Act.-

Section XXXVII. On this subject para 49 of these Proceedings will shew the view taken by the Board of Revenue.-

53. The only other remarks the Board have to offer is, that if Mr. Elliot's Draft is in any way adopted, the arrangement of some Sections such as those that follows Section XII should be altered, so as to make these clauses to follow a general announce=ment of punishment. This would lessen the heavy appearance of so many Sections and make it more convenient for Translation clause by clause.-

54. The next point to be commented on is the Repeal of Regulation I of 1813 and the incorporation into the new Act of such of it's provisions as are now in force, the subject has been

Fort St. George 11th November 1850.-

[a] The general import duty on imports by Sea is by Act IX of 1845. 1½ Rs. per Gallon.

by Section IX Regulation I of 1813 accordingly cease, [a] but that the particular duty" should continue to be collected, or Security taken for it as heretofore.-

58. Now it will be observed that in these communications no rule is laid down as to the "General Duty" in the case of Spirits not manufactured on the European principle, which the Board conclude do continue strictly speaking liable to the 8 per Cent duty required in Section IX. of Regulation I. of 1813, as well as the "further duty of Section VII i.e. an Excise charge equal to what the retail dealers pay-"

[b] Enclosure 2.

59. The "particular duty" the Board believe on further consideration to apply only to Eastern Spirits (whether manufactured in the European method or not) imported by Sea (Section II) though the words have been used in official correspondence indiscriminately with the term. "Excise Duty", and made to refer to importations by Land. There is this difference between the two, that the Excise duty cannot be more but may be less than 1 Pagoda a gallon. the "particular duty" is 1 Pagoda a gallon and can neither be made more nor less.

Section

Fort St. George 11th November 1850.-

Section II expressly says "by Sea" and neither in the 2nd Clause thereof, nor in Sections III or V (the words not being used elsewhere) is there any thing to shew that importations by Land are referred to.-

60. By Section IX all Spirituous liquors foreign or home imported by Land are subject to the "general duty" and "to the further duties herein provided for and if the Board are right in their present view of the further duty" this is the duty (and not the particular duty to which they are not liable) that should have been remitted. As the two duties are however so similar in amount the practical effect has been the same.-

61. However, if any quantity under 5 Leaguers as proposed in the Draft, be considered a Retail sale the Board consider that neither the "particular" nor the "further" duty are necessary, there being in the above restriction sufficient to prevent the imports of Country Spirits and to protect the local Abkarry.-

62. The only other correspondence relative to Regulation I. of 1813 necessary to notice, is a proposal on the part

[c] To Govt 2d March 1848.-

the part of the Board of Revenue that "all Spirituous liquors [c] imported into Madras by land" be placed under the charge of the Collector of Sea Customs who will have them ganged V. ante, and registered according to Section III of Regulation I of 1813: that the liquor might then (I) be kept in the custody of the Importer on furnishing Security for it's re-exportation, or (II) deposited in the Sea Custom Warehouse, or (III) under joint Seal and custody of the Collector of Sea Customs and the Importer. In the two last cases no Security to be required - and that the obligation to re-export within 18 Months be left in abeyance - To this the Government acceded [+] except that they objected to the dispensing with the Security bonds, and considered that to leave the period for re-exportation undefined was too great an infringement of the existing Regulation.-

[c] It is evident from the whole context that only such Spirituous liquors as are manufactured by the European process are meant. -

[+] Extract Minutes of Consultation 18th in Cons: 30th March 1848. -

63. As the Regulation is now to be revised the Board take the opportunity to repeat their proposition and have drafted the Act without reference to the Security Bonds or period for exportation.-

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64. The only portions of Regulation I. of 1813 that are embodied in the Draft now submitted are Sections VII and VIII with a few verbal alterations to suit the views of the Board as explained in these Proceedings.-

65. The Board now proceed to notice the Plan proposed by Mr. Underwood Collector of Sea Customs.[+] Instead of confining himself to suggestions for the security of the Revenue as at present collected, he has urged the abolition of the whole system and the introduction of a new one. The Board do not conceive that this was at all the intention of Government and indeed as before stated they were not directed to communicate with the Collector of Sea Customs. It is however due to that Officer to take some notice of his communication.-

[+] 10th July in Cons: 4th Nov. 1850.

66. His plan appears to be to establish a Central Depôt (the Penetentiary is proposed) for all kinds of Spirituous Liquors however and wherever manufactured, European or Indian, and no Spirit to pass into the Town except from that Depôt and after actual payment of the Government demand. One portion of

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Fort St. George 11th November 1850.-

the Building to be set apart for a Puttah Arrack Distillery where a certain number of Individuals shall be Licensed to distil. and no other Distillery to be lawful. These persons are to pay for their Licenses, and the Arrack Retail Dealers are to draw their supplies thence, paying a duty before removal. European made Spirits not to go to the Depôt if they have paid the Sea Custom duty required by Act.-

67. It is proposed to repeal Act XXXII of 1845 so far as to legalize the sale of Indian made Rum &ca in the Town of Madras on paying a certain duty before removal from the Depôt on the same manner as Arrack. It is not proposed to make Brandy, Gin, &ca the produce of Europe liable to any duty beyond the 1/2 Rupee Pr. Gallon required by the Act above referred to but to Brandy, Gin, &ca imported from Pondicherry, Bourbon, Mauritius, Ceylon, Bombay and Bengal are to be liable to the excise duty as well as Spirits the manufacture of Bengal and the Madras provinces imported by Sea, and Spirits distilled in the Provinces and in the Town.- Spirits of Wine to be distilled no where but in the

Fort St. George 11th November 1850.-

the Depôt and to be issued on payment of a certain sum per Gallon according to it's strength. Permits to be entirely abolished and finally the whole Superintendence to be vested in the Collector of Sea Customs leaving the Police Authorities to prevent the Spirits passing into the Town.-

68. The plan has an appearance of simplicity but before the Board could recommend so complete a change of a System that has been in force so many years, it would be necessary to have the inefficacy of the present System more clearly established, and the details as to the rates of Duty considered more fully; this would lead to a discussion requiring so long a time to come to a conclusion on so important a matter that the Board do not consider themselves justified in delaying their present Report in direct reply to the instructions from Government which were to take measures for Securing the present Revenue. There are however some parts of the letter on which a more explicit opinion may be given.-

69. The first difficulty appears to be this; the right to Distil is to be limited to

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*To the Board understand from para 13 as it is in the licensed dealers= who are to pay the Duty.-

certain individuals; they must therefore sell either to Government or to the Retail Deal:ers. If to the former, the Cost of Putta Arrack to Government will probably be greater than it is now, when Government are the Distillers. Even if the Cost is the same, there appears to be no advantage to Government by the change. If the sale is to Retail Dealers, Government may be forced to make their extra excise duty vary just as the Distillers choose to vary their prices. Their Monopoly would probably enable them to sell at a dearer rate than the liquor now costs Government. The Dealers them could not afford to pay a high duty and the consequence must be a general diminution in the Abkiarry Revenue. Besides this, the Police Authorities to whom Mr. Underwood would leave all regulations as to the No. and Places of Shops, might refuse to grant Licences with a view of rendering their control more effective.- The Board hesitate to recommend the plan of Mr. Underwood neither do the Board admit the present System to be so inefficient as to require change. It brings in a high and regular revenue and the charges of Collection are small.-

Encl. 8. exhibits the Revenue from Arrack for the last 5 years.-

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para 48 to 70. The anticipations of Mr. Underwood as to the Market for Provincial Arrack and Rum appear too sanguine. The introduction of this liquor has been attempt:ed but without success. Being made from Toddy the people of Madras do not approve of it. Neither is Rum acceptable to the taste of the lower orders, and the Revenue from the sale of it would be slight, at all events for some time.-

71. The advantages of having the whole Distillation of Putta Arrack under the Surveillance of European Authority and the security for the punctual payment of Revenue are much dwelt upon, but these advantages are already obtained under the present System. There is one Distillery under the Officers of Government and the Arrack Dealers pay regularly e= every day for the liquor drawn out for them. Provisions are also in force at this time for the safe custody of Spirits manufactured Eastward of the Cape passing into the Town of Madras. Provincial Arrack it has been shewn is not brought to Madras.-

See para 37 of their Proceedings

para 62 of these Proceedings

The

15250 Fort St. George 11th November 1850.-

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The

15257 Fort St. George 11th November 1850.-

para 4 & 16

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See para 37 of their Proceedings

para 62 of these Proceedings

The

Fort St. George 11th November 1850.-

72. The Board are inclined to think that the permission to sell Brandy by retail without any duty imposed on it besides the 1½ Rupee per Gallon prescribed by Act IX of 1845 would seriously affect the Abkarry Revenue. They are by no means convinced that it's price would be kept up above 3 Rupees the selling prices of Putta Arrack being 3-1-9. to 3-14-2 #. The Imports and Exports by Sea of Brandy Rum &ca are shewn in Enclosure 9.-

para 18 of Mr. Underwood's letter.

Encl: 2.

73. The Board cannot agree with Mr. Underwood as to the necessity for abolishing permits, nor that they are the most defective part of the present system. The use of them is recognized in the Calcutta Draft Act, the Police Magistrates report on an Abkarry Act, and general experience of Revenue Officers. They are not only a security to Government against the sale of European Spirits for without them the Abkarry Officers could not be sure whether Spirits found on any individual were purchased from a Licensed Dealer or not. Licensed wholesale Dealers are now furnished with Blank permits which

Fort St. George 11th November 1850.

which are filled up by themselves specifying the quantity (not less than 1 Dozen bottles) protected, and the Venders name, and all liquor unaccompanied by such a pass is liable to confiscation. To abolish them would therefore be a grievance to the wholesale Dealer, and would certainly be objected to by the authorized Retail Dealers also. There is no doubt that Permits are sometimes put to an improper use, but this may be said of Salt Rowanahs or any other Pass the object of which is to check irregularities.-

74. Without any immediate prospect of Mr. Underwood's plan being carried out there seems no necessity for dwelling on the rate of excise duty adverted to by him.* The principle he maintains is admitted; but he does not shew that that principle has been disregarded under the present system. The duty authorized by Section VIII Regulation I of 1813 has never yet been imposed° to it's full amount. There is no reason to believe that if the duty were lowered the Revenue would

* para 27.

° Vide Enclosure 2

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would be kept up by an increased consumption, and if it were, the evils adverted to by the Police & Magistrate would be increased also. The Board can draw no comparison with the rates at Calcutta, as they are not informed of the System of Ab Karry in that City.-

75. The observations of Mr. Underwood in para 28 of his letter are likely to produce a wrong impression. The mode in which arrangements are made with the Retail Dealers are detailed in these Proceedings.* There is no undue influence used to force any person to "guarantee to get rid of a fixed number of gallons," but each man bids for such a supply as he well knows he can get rid of with a profit to himself, and whose interest it is to take every means to procure the conviction of illicit traders.-

* Para 38.

76. The Board will not follow Mr. Underwood in his remarks on Police Jurisdiction. Their views coincide with his on many points and have been already set forth in a former part of their Proceedings. There is no point however of Mr. Underwood's plan the reason for which is not apparent, namely that the supervision of the Ab Karry as regards Spirits should be transferred to the Collector of Sea Customs.-

Ordered that a Copy of the foregoing Extract be submitted to Government.-

D.C.

Fort St. George 11th November 1850

A

Act No. of

For Securing the Abkarry Revenue of Madras.

For better securing the Abkarry Revenue of the Town of Madras and of that portion of the surrounding Country which is situated within the limits of the Jurisdiction of the Supreme Court, and which extends 8 Miles beyond those limits and for extending certain parts of Regulation I of 1820 of the Madras Code and of Act XXXII of 1845.-

It is enacted as follows.-

I Regulation I of 1813 of the Madras Code, and so much of Clause CLIX of an Act of Parliament numbered Chapter LIII of the Statutes passed in the thirty ninth year of King George the Third as relates to the sale of Arrack or other spirituous liquor within the Town of Madras, and to the punishment of unlicensed Traders in Spirits or Spirituous Liquors within the said Town are repealed.-

II Every person who shall sell by retail for the purpose of being drunk any spirituous or fermented Liquors within the

Town

would be kept up by an increased consumption, and if it were, the evils adverted to by the Police & Magistrate would be increased also. The Board can draw no comparison with the rates at Calcutta, as they are not informed of the System of Ab. Karry in that City.-

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Town

Town of Madras and of that portion of surrounding Country which is situated within the limits of the Jurisdiction of the Supreme Court and which extends 8 Miles beyond those limits, without a license for that purpose under the hand and seal of the Collector of Madras shall be liable to a fine not exceeding five hundred Rupees for each sale: but this enactment shall not apply to wholesale dealers selling small quantities of Beer, Wine, or spirits as may appear to the Collector to be intended only as samples.—

III A sale of Europeans Spirits in a less quantity than two and half gallons old wine measure, (ie one dozen quart bottles) and of Arrack or Rum or any other Spirits manufactured to the Eastward of the Cape of Good Hope in a less quantity than Two Leaguers of 150 Wine Gallons each, and of Beer or Wine in a less quantity than six quart Bottles, and of Toddy in any quantity whatever shall be deemed a retail sale within the meaning of this Act—

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Public Auctioneers licensed to sell by wholesale are permitted to sell at an auction quantities less than a dozen which may remain over being Bonâ fide the property of the Estate.

IV The Collection of the Revenue arising from the retail sale of Spirituous or fermented liquors within the Town of Madras and of that portion of the surrounding Country which is situated within the limits of the Jurisdiction of the Supreme Court and which extends 8 Miles beyond those limits shall be under the charge of the Collector of Madras who shall perform the duties connected therewith under the control of the Board of Revenue.—

V The Collector may appoint Conicopolies Pygusts, Jemadars, Peons and other Officers, for Collection of the said Revenue and prevention of smuggling, and the Officers so appointed besides their ordinary respective designations, shall be styled "Abkarry Officers."

VI The Board of Revenue shall have authority, at all times to regulate the form and provisions of licenses to be granted under this Act, and to alter and add to the conditions thereof.—

Each license shall distinctly specify the kind of liquor the holder is authorized to

VII Every person taking out a license for the retail sale of spirituous

or

to sell the District or place, street or road, & House or shop in which the sale is to be carried on.

or Fermented Liquors or intoxicating drugs under this Act, shall execute a counterpart engagement in exact conformity with the tenor of such license.

VIII The Collector may withhold or recall a license, if any of the conditions upon which the license is granted are not complied with or with the sanction of the Board of Revenue for any other cause giving one months notice of such withdrawal and any person selling by retail, any spirituous or fermented liquors within the Town of Madras and of that portion of the surrounding country which is situated within the limits of the Jurisdiction of the Supreme Court and which extends 8 Miles beyond those limits whilst such license is withheld, or after it is recalled shall be subject to all the penalties provided by this Act for the unlicensed sale of spirituous or fermented liquors.

IX All licensed retail dealers in spirituous liquors shall be supplied exclusively by the Collector of Madras with the

the quantity of liquor which they may require, at such price as may be from time to time determined.

X In addition to the price, or cost of the liquor, an excise duty, not exceeding 1 Pagoda per old wine gallon, shall be paid by the licensed retail dealers, the actual rate at which this tax shall be collected / provided always that it in no case exceed the rate above mentioned/ shall be determined from time to time by the Governor in Council.

XI No spirituous liquors manufactured Eastward of the Cape of Good Hope shall be removed from the Sea Custom house, to any warehouse, shop or private dwelling, or from one warehouse shop or private dwelling, to another without the permit of the Collector of Madras which permit must accompany all liquors so removed, but persons having paid the Duty required by Act IX of 1845 and the Excise duty provided for in this Regulation,

shall

shall be entitled to dispose of it, by whole-
sale, provided the quantity so sold shall
in no case be less than five leaguers of
150 wine Gallons each

XII

All spirituous liquors manu-
factured by the European method of Dis-
tillation shall when imported into or
Madras by land be placed under the
charge of the Collector of Sea Customs who
will have them guaged and tested - The
liquor may be either kept in the custody
of the importer on his furnishing security
for its exportation or sale under the
provisions of Sec II Regulation XXXII of
1845, or under the joint custody of the
Collector of Sea Customs and the Importer
or it may be deposited in the Sea Custom
Warehouse on payment of the usual Warehouse
rent. In the last two cases no security for
its exportation or sale shall be required,
and that required in the first case shall
be fixed as to its amount, and to the
time allowed for its exportation by the
Governor in Council.

XIII

No distillery for the manufacture
of country or Pattah arrack or of other Country
spirits

spirits - nor for the manufacture of Rum,
arrack or other spirits by process of distilla-
tion similar to the European system shall
be established within the Town of Madras and
the limits of the Jurisdiction of the Supreme Court unless a license for the es-
tablishment & working of such distillery shall
have first been issued under the hand and
seal of the Collector of Madras, who shall
be free to give or to withhold such license at
his discretion subject to the control of the Board
of Revenue such license shall be prepared
according to a form to be approved by the
Board of Revenue, and shall as regards
distilleries to be worked after the European
process, contain a provision that the whole
of the Spirituous liquor manufactured at
such distillery shall be exported by Sea
or shall be sold only to the Civil or Mili-
tary Officers of Government empowered
to purchase the same on account of the
public Service or to Abkarry renters in the
Provinces for retail sale within the limits
of their respective farms but not to the
licensed retail dealers of Madras contem-
plated by this Act.

XIV

Any person whether European

or

or not, who in breach of his Distillery License held under the provisions of the foregoing Section, shall directly or indirectly sell or permit to be sold such Spirituous Liquors to any European Sailor or Soldier, or to any Native of India or other person save and except to those persons to whom it is herein before declared that such Liquors may be lawfully sold shall on proof thereof be liable to the forfeiture of his License and shall further be liable to a fine not exceeding Rupees 1000 for every such offence such fine to be adjudged and realized by the same authority and in the same manner as other fines imposed under this Act.

XV

And it is hereby further enacted that any license for the establishment of a distillery granted under Section XIII of this Act or for the Establishment of a distillery in the provinces ifsued under the provisions of Regulation I 1820 of the Madras Code and of Act XXXII, 1845 shall be liable to be recalled by the Officer to whom it may have been ifsued subject to the confirmation of the Board of Revenue not only for the illicit sale

sale of Spirituous liquors manufactured at such distillery but also for the breach of any other of the conditions which may have been inserted in the said license.

XVI

Any person who shall be found working a distillery of the kinds specified in Section XIII of this Act, without obtaining a license or after the period for which his license was granted and before obtaining a renewal thereof, or after the cancelment of his license under the provisions of Sections XIV and XV of this Act, shall on proof of the fact before the Superintendent of Police or one of his Deputies who are empowered by Act XXII of 1837 to take cognizance of offences relating to the public revenue within the Collectorate of Chingleput forfeit all the spirits manufactured at such distillery together with all the stills Vessels and other moveables appertaining thereto and also the sum of two Rupees for every gallon which each Still in such distillery is calculated to contain for each day in which he shall appear to have worked such Still in the said distillery without a license.

It.

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XVII "It shall not be lawful for the Superintendant of Police or his Deputies to grant a license to open or establish or keep open any Lodging house. Boarding house Eating house. Punch house Coffee Room, Tavern Hotel, or any other House of public entertainment within their jurisdiction in which any spirituous or fermented liquors, may be sold, to any person who has not taken out a license for the retail sale of such liquors and any such license, granted by the Superintendent of Police or his Deputies shall become void whenever the license, for the retail of such liquors, so granted to such person shall be withheld or recalled by the Collector under this Act.

XVIII The Collector after demand made in writing may levy any arrears of tax on duty, due on account of any license granted under this Act, by distress and sale of the goods and chattels of the person from whom the same is due, provided that no such arrears shall be recoverable after

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after the end of two years next after the same shall have become due, or next after an acknowledgment of the same in writing shall have been given by the person by whom the same is payable.

XIX A breach of any of the conditions of a license granted under this Act shall, beside forfeiture of the license, be punishable by a fine not exceeding fifty Rupees, notwithstanding that such breach may have been owing to the default or carelessness of the servant or other person in charge of the shop.

XX Any person not being a licensed Dealer, having in his possession, and any person carrying within the Town of Madras and of that portion of the surrounding Country which is situated within the limits of the Jurisdiction of the Supreme Court, and which extends 8 miles beyond those limits any quantity of Spirituous or fermented liquors, such quantity being less than the quantity specified

specified for each article in Section III and not being protected by a Pass or Permit from the Collector or other Officer duly empowered in that behalf, shall be liable to a fine not exceeding five hundred Rupees.-

XXI Beside the penalties above specified for the illicit sale, possession, carrying of Spirituous or fermented liquors all such liquors found in the possession of any Offender against this Act shall be seized and confiscated with the Vessels, packages and coverings in which such liquors are found; and the animals and conveyances used in carrying them, shall also be liable to seizure and confiscation.

XXII Any Abkarry Officer above the rank of Peon may enter and inspect at any time by day or by night or for the purposes contemplated in this Act, the house or shop in which any licensed retail Dealer shall carry on the sale of Spirituous or fermented

liquors

liquors under this Act.-

XXIII Every person holding a license for the retail sale of Spirituous or fermented liquors shall keep such license at the house or shop specified in the license and shall shew the license on the demand of any Abkarry Officer who shall desire to see the same, and any licensed Dealer, who shall refuse or be unable to produce his license, on the demand of any Abkarry Officer, shall be liable to a fine not exceeding two hundred Rupees.-

XXIV Any Abkarry Officer may stop and detain any person carrying any Spirituous or fermented liquors without a pass, or otherwise liable to confiscation under this Act, and may seize the liquors with the Vessels packages and coverings in which the liquors are found, and the animals and conveyances used in carrying them.-

XXV If the Collector has good reason to believe either from information given by any Abkarry Officer or other person

person, to be taken down in writing or from his own knowledge, or from the proceedings in any other case that any spirituous or fermented liquors liable to confiscation under this Act, are kept or concealed in any place, the Collector by warrant under his hand, may empower any Abkarry Officer, above the rank of Jemadar of Peons, between Sunrise and Sunset, but always in the presence of a constable or other Officer of the Peace, to enter into every such place where any such liquors are suspected to be kept or concealed and to seize and carry away such liquors and in case of resistance to break open any door, and to force and remove any other obstacle to such entry, search seizure or removal, as aforesaid, and to arrest and detain the owner or occupier of the premises with all parties whom he suspects to be concerned in the unlawful keeping or concealing of such liquors whom he shall find on the premises. Provided that, where there is ground to suspect that such liquors are unlawfully concealed in any Zenana, the Officer charged with the execution of the warrant shall follow, as closely as may be, the rules for the seizure of property so concealed adopted by the Supreme Court of Judicature at Fort St. George.

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XXVI. All Constables and other Ministerial Officers of the Peace are required to aid the Abkarry Officers in the due execution of this Act upon Notice given, or request made by any such Abkarry Officer: and any Officer, who, without lawful excuse, shall refuse or neglect to assist as aforesaid, on being required to do so, shall be liable to the penalty prescribed by Section XXXII of this Act, for Abkarry Officers conniving at the escape of a person arrested under this Act.

XXVII. Whenever an Abkarry Officer duly authorized under this Act shall arrest any person, or shall seize any Spirituous or fermented liquors, or shall enter any house or shop for the purpose of searching for such illicit liquors he shall carry the person arrested with the illicit liquors seized, with all convenient dispatch, to the Collector,

person, to be taken down in writing or from his own knowledge, or from the proceedings in any other case that any spirituous or fermented liquors liable to confiscation under this Act, are kept or concealed in any place, the Collector by warrant under his hand, may empower any Abkarry Officer, above the rank of Jemadar of Peons, between Sunrise and Sunset, but always in the presence of a constable or other Officer of the Peace, to enter into every such place where any such liquors are suspected to be kept or concealed and to seize and carry away such liquors and in case of resistance to break open any door, and to force and remove any other obstacle to such entry, search seizure or removal, as aforesaid, and to arrest and detain the owner or occupier of the premises with all parties whom he suspects to be concerned in the unlawful keeping or concealing of such liquors whom he shall find on the premises. Provided that, where there is ground to suspect that such liquors are unlawfully concealed in any Zenana, the Officer charged with the execution of the warrant shall follow, as closely as may be, the rules for the seizure of property so concealed, adopted by the Supreme Court of Judicature at Fort St. George.

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Collector, and shall, within twenty four hours, thereafter, make a full report to the Collector of all the particulars. And the Collector, after such further enquiry as he deems necessary, shall forthwith either release the person arrested, or send him in custody to the Superintendant of Police or one of his Deputies.

XXVIII. Every person, who shall maliciously give false information against any person for being engaged in the unlicensed sale of Spirituous or fermented liquors, or for having in his possession or carrying or in respect of there being in any house or shop any Spirituous or fermented liquors in contravention of this Act, shall be liable to a fine not exceeding five hundred Rupees, or to imprisonment in the Common Jail, for a period not exceeding Six Months or to both.

XXIX. Every person, who shall

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shall obstruct or molest any Abkarry Officer or any person acting in aid of such Officer, in the due execution of this Act, shall be liable to a fine not exceeding five hundred Rupees; and such person shall be further liable, if any affray or breach of the peace shall happen in consequence of his resistance, on conviction of the same before a competent tribunal, to such punishment as is prescribed by Law for cases of affray and breach of the peace, in addition to the penalty above prescribed for resistance of process.

XXX Any Abkarry Officer, who shall delay carrying to the Collector any person arrested or any illicit liquors seized under this Act, or who shall neglect to report the particulars of an arrest, seizure or search, within twenty four hours thereafter, shall be liable to a fine not exceeding two hundred Rupees.

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or

Collector, and shall, within twenty four hours, thereafter, make a full report to the Collector of all the particulars. And the Collector, after such further enquiry as he deems necessary, shall forthwith either release the person arrested, or send him in custody to the Superintendant of Police or one of his Deputies.

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or

or chattels of any person, on the pretence of seizing or searching for illicit Spirituous or fermented liquors, or who shall vexatiously and unnecessarily arrest any person, or commit any other excess not required for the execution of his duty, shall be liable to a fine not exceeding five hundred Rupees.

XXXII Any Officer employed in the Abkarry Department, who shall unlawfully release or connive at the escape of any person arrested under this Act, or connive at the sale of Spirituous or fermented liquors without a license, or by any licensed Dealer contrary to the terms of such license, or act in a manner inconsistent with his duty, for the purpose of enabling any person to do any thing, whereby any of the provisions of this Act may be evaded or broken, or the Abkarry Revenue defrauded, shall be liable to a fine not exceeding five hundred Rupees.

Any

XXXIII Any Officer employed in the Abkarry Department, who shall ask or take any gratuity not authorized by any law or order of Government or of the Board of Revenue in consideration of doing or of omitting to do any act in his Official capacity, and any person who shall offer a bribe to any such Officer, in order to induce such Officer to act in a manner inconsistent with his duty, shall be liable, for every such offence, to a fine not exceeding five hundred Rupees.

XXXIV Whenever any goods or Chattels shall be seized by an Abkarry Officer, as liable to confiscation under this Act, such seizure shall, upon information, exhibited by order of the Collector, be heard and determined in a summary manner, by the Superintendant of Police or one of his Deputies who shall cause the persons to whom such goods and Chattels belong, to be summoned to appear, and, upon their appearance

or

or default, shall examine into the cause of the seizure thereof and give judgement, and if such judgment shall be for confiscation of the goods or chattels seized, shall issue his Warrant to the Collector for the sale or disposal thereof according to such orders as he may receive from the Board of Revenue.

XXXV

Whenever any goods or chattels shall be seized as aforesaid, and within one Calendar Month no person shall appear before the Collector to claim the same, the Superintendant of Police or one of his Deputies shall examine into the cause of the seizure at a place and time, of which notice shall have been given by the Collector in the Fort St. George Gazette, and give judgment for the confiscation of such of the goods and chattels, as upon such examination, shall appear to him liable to forfeiture; and upon confiscation thereof, shall issue his Warrant for the

the disposal of them, as if the owner had been summoned to attend before the said Superintendant or before the said Justice one of his deputies.

XXXVI

All fines leviable under this Act shall be adjudged by the Superintendant of Police or one of his Deputies either of whom upon information exhibited before him by order of the Collector, shall, within three Calendar months next after the act by which the fine was incurred and not afterwards, summon the parties accused, and upon their appearance or default, shall examine into the matter, and upon due proof made thereof by the voluntary confession of the parties, or by the oath or solemn affirmation, in cases wherein a solemn affirmation is receivable by law instead of an oath of one or more credible witnesses, shall give judgment accordingly, and, in default of payment of any fine to which an offender is adjudged, he shall be liable by warrant of the said

Superintendant

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Superintendant

Superintendant of Police or one of his Deputies to imprisonment in the Common Jail, for a period not exceeding Six months, or until the fine is sooner paid, and no proceedings shall be taken under this section by any Justice of the Peace after the expiration of three Calendar Months from the date of the offence by which the fine was occurred.

XXXVII Whenever any person shall be convicted of an offence against this Act, after having been previously convicted of a like offence he shall be liable, in addition to the penalty attached to such offence, to imprisonment in the Common Jail, for a period not exceeding Six months and a like punishment of imprisonment, not exceeding Six months, shall be incurred, in addition to the punishment, which may be inflicted for a first offence, upon every subsequent conviction after the second.

One

One half of all

XXXVIII. fines levied from persons convicted of the illicit posession, carrying on sale of Spirituous or fermented liquors and of the proceeds from the sale of liquors, vessels, packages, conveyances stills &c. confiscated under this Act shall, upon adjudication of the case, be awarded, in such proportion as the Superintendant of Police &c. may think proper to the Officer or Officers who apprehended the offender or seized the illicit liquors or other articles and the other half shall be given to the Informer, and if no fine be realized, the Board of Revenue may grant such reasonable reward, not exceeding the sum of two hundred Rupees, as may appear to them fit. Provided that the Board of Revenue may determine, by General order, what class of Abkarry Officers shall receive rewards, and what classes shall have no title to share therein.

XXXIX. All fines levied under

Superintendant of Police or one of his Deputies to imprisonment in the Common Gaol, for a period not exceeding Six months, or until the fine is sooner paid, and no proceedings shall be taken under this section by any Justice of the Peace after the expiration of three Calendar Months from the date of the offence by which the fine was occurred.

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XXXIX. All fines levied under

this Act, the disposal of which is not specially provided for, shall belong to Government; but the Officer adjudicating the case may grant any portion thereof; not exceeding one half, as rewards to Informers, or as compensation to parties injured by any proceedings under this Act.

XL

No Writ of Certiorari shall be issued at the suit of any party out of the Supreme Court of Judicature, to supersede, stay, remove, or in any wise affect any information or judicial proceeding before, the Superintendant of Police or any of his Deputies in pursuance of this Act, and no judgment thereupon shall be quashed except for error of law apparent on the face of the judgment.

XLI

All actions and prosecutions to be instituted against the Collector or any Abkarry Officer, or any person acting in aid of any such Officer, for any thing done

done in pursuance of this Act, shall be commenced within three Calendar months after the fact committed and not afterwards, and notice in writing of such action, and of the cause thereof, shall be given to the Defendant, one Calendar month at least before the commencement of the action, and no plaintiff shall recover in any such action, if tender of sufficient amends shall have been made before such action brought, or if after action brought, a sufficient sum of money shall have been paid into Court costs, by or on behalf of the Defendant.

XLII. The Collector, in respect of the duties to be performed by him under this Act, shall have power to punish any contempt committed in his presence in open Cutcherry by the imposition of a fine not exceeding two hundred Rupees, commutable,

if

this Act, the disposal of which is not specially provided for, shall belong to Government; but the Officer adjudicating the case may grant any portion thereof, not exceeding one half, as rewards to Informers, or as compensation to parties injured by any proceedings under this Act.

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XLII. The Collector, in respect of the duties to be performed by him under this Act, shall have power to punish any contempt committed in his presence in open Cutcherry by the imposition of a fine not exceeding two hundred Rupees, commutable, if

if not paid, to imprisonment in the Common Gaol for a period not exceeding one month; Provided that an appeal from any order passed under this Section shall lie to the Board of Revenue and the decision of the Board thereon shall be final.

XLIII. And it is hereby further enacted that by the term "Collector of Madras" wherever it occurs in this Act shall be understood to mean the Officer who may at any time be charged by the Governor in Council of Fort St. George with the superintendence and collection of the Public Revenue within the Town of Madras although such Officer may not be officially designated Collector of Madras.

J. G. B.

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No. 1.

Rules observed in the Abkary Department, corresponding with those which obtained under the renting System.—

1 The Arrack Shops being put up at auction for each fusly or other period the persons offering to sell the largest quantity of Arrack shall be declared the successful bidders on their depositing a sum of Money equal to ten days revenue and executing a special Muchilka agreeing to abide by the established Rules and Regulations.—

Batavia Arrack Shops.—

2 There shall be only 47 Batavia Arrack Shops within the limits of the Supreme Court, and they shall be supplied every day with Batavia Arrack from the Public Stores to the extent of the Dowle of each Shop, on payment of 44 fanams per Gallon, which includes both the tax and cost of liquor.—

3 The Arrack thus supplied shall be removed to the place of sale under protection of a pass Chit from the Dorzoor Cutcherry, and, if conveyed to any House other than to the licenced Shop, it shall be subject to seizure and confiscation.—

4 The lowest rate at which Batavia

Arrack

Arrack shall be sold is 1¼ fanam per dram or 50 fanams per gallon.—

5 If the dealer fail to take the liquor on any day, an amount proportionate to the Government tax on the Dowle shall be deducted from the deposit and if the deposit is thereby absorbed on the tenth day and is not replaced, the shop or the right to vend Arrack in it shall be resold when the liquor remaining in the Shop shall be taken possession of by the Circar, and its prime Cost paid to the Shop Keeper.—

6 In like manner at the expiration of the lease in respect to each shop, the liquor remaining unsold in at shall be taken possession of by the Circar and its prime cost paid to the Shop Keeper.—

Puttah Arrack Shops within the Supreme Court limits.—

7 There shall be only 50 Putta Arrack Shops within the limits of the Supreme Court and they shall be supplied every day with Puttas Arrack from

from the Public Stores to the extent of the Dowle of each shop, on payment of 38½ fanams per gallon, which includes both the tax and cost of liquor.—

8 The lowest rate at which Putta Arrack shall be sold within the Supreme Court limits is 1 fanam per dram or 40 fanams per gallon.—

9 The rules contained in Paras 3, 5 and 6 are applicable equally to the Putta Arrack shops within the Supreme Court limits.—

Putta Arrack Shops beyond the limits of the Supreme Court.—

10 There shall be only 50 Putta Arrack shops beyond the Supreme Court limits and they shall be supplied every day with Putta Arrack from the Public Stores to the extent of the Dowle of each shop, on payment of 18½ fanams per Gallon, which includes both the tax and cost of liquor.—

11 The lowest rate at which Putta Arrack shall be sold beyond the Supreme Court limits is 40 Cash per Dram or 20 fanams per Gallon.—

The

12 The Rules contained in Para 3 5 and 6 are applicable equally to the Puttah Arrack Shops beyond the Supreme Court limits.

Toddy Shops.

13 The number of Toddy shops within the Supreme Court limits shall not exceed 400. beyond those limits the number shall be regulated by circumstances.

14 On application being made for establishing a Toddy shop the proper Servants shall be deputed to ascertain the situation of the Tope and the number of Cocoanut Trees from which Toddy is to be drawn. and on their furnishing a special report. the class under which the shop is to be taxed shall be determined as follows.—

A Shop to which may be alloted a Garden having 300 Trees. which are estimated to yield 18 Gallons of Toddy. shall be classed as of the 1st Sort.—

A Do Do 225 Trees Do 14 Gallons Do 2nd Do
A Do Do 150 Trees Do 8½ Do Do 3d Do
A Do Do 100 Trees Do 5 Do Do 4th Do

15 After the examination of the Cocoanut

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Cocoanut Trees a permission Chit shall be given to each of the proposed shop Keepers to enable them to prepare the Trees.—

16 The permission Chits shall be in force for 15 days during which no revenue shall be payable. as the Trees do not yield Toddy before the end of that period.—

17 The Rule 16 shall not however be construed to apply to the Trees relinquished by a shop Keeper in consequence of the discontinuance of his shop

18 At the expiration of the prescribed period of 15 days. the shop keeper shall be furnished with pahdaries to be attached to the Pots of Toddy removed from the Garden included in his license to the shop.—

19 The like pahdaries shall be granted to the shop keepers having trees alloted to them such as those mentioned in Para 16 immediately on the spot for their shops being fixed.—

20 Any Toddy found in transit unaccompained by the prescribed pahdaries shall be liable

liable to seigure and confiscation.

21 The tax payable every day on the several descriptions of Shop is as follows.—

On a Shop of the 1st Class Fanams 35
Do. 2nd Do. 28
Do. 3rd Do. 17
Do. 4th Do. 10

22 In the event of there being any additional number of Trees beyond the number specified in Para 14 which cannot from their situation be let separately from those entered in any particular license, there shall be a further tax levied thereon at 1 fanam for every 10 trees, besides the fixed sum specified in Para 21.—

N. B. The spot on which an Arack or Toddy shop is to be placed within the Supreme Court limits shall be approved of

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of by the Superintendent of Police and the general conduct of the sale shall be subject not only to the control of the Revenue Officers with reference to the foregoing rules, but also to the supervision of the Police Officers under Police Regulation No. 4 the rules contained in which should be strictly obeyed.—

Madras Cutcherry
7th March, 1835.

(Signed) A Robertson
Collector

Comparison

one else except the said servants to sell arrack in our shops—

2 We also agree to pay to the Shroff of the Abkarry Cutcherry every day from 10 in the morning to within 4 in the evening at the rate of 38½ Fanams for each Gallon according to the Dowle of our respective shops from the 12th July this year to 11th July 1849. to take the Arrack from the drawonti Conicopoly delivering to him the receipts granted to us by the shroff. to carry the Jar with a pass pasted on it direct to our shops. to sell it at the rate of 1 Fanam for each Dram or 40 fanams per Gallon from 6 A. M. to 10 P. M. and not to sell any other Arrack except the above Putta—

3 We further agree to carry the Arrack thus purchased direct to the shop for which it was intended and sell it there. but not to a shop of any other Sr. or to any other place. nor shall we transfer arracks fraudulently from one shop to another: If we require more Arrack

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Arrack for sale than the fixed Dowle we will pay the value and receive it from the Huzoor Cutcherry. but will not clandestinely buy at a reduced rate from any other place.—

4 If the fixed quantity of arrack bid for by us is not sold in our shops and we neglect to take the quantity of Arrack from the Cutcherry for a space of 10 days and a balance stands against us on the 11th you are to attach our shops and take away the arrack remaining in them ifore the regular Notice and sell it by an outcry. Before the date of sale if we pay the arrears of the dowle amount due by us and take the arrack you are to stop the sale and make over the shop to its owner as usual, but if it was sold as above stated you are to deduct the amount of Seerwah on the Arrack not taken by us from the deposit Money, as a penalty for our having failed to keep the shop till the end of the term according to Arockitta, and pay to us the remainder of the deposit being

the

the value of the arrack.—

5 We will not sell the &c arrack to soldiers or Vagabonds (Pokrees) nor take under Mortgage as price for Arrack stolen properties; we will not sell at our shops Columbo Arrack &c Brandy, Gin and Rum, or mix intoxicating things or water with the &c Arrack we will not make short &c measurements in the Drams, nor measure out with unstamp'd Drams; as will &c not transfer the shops from one place to another without the permission of yourself and the Police Magistrate— If any one of us relinquish a shop on any cause whatever, he should &c deliver the license in his name to the Circar, because it becomes null and void, and shut the house in which the shop is opened, and the drams in charge of the person who bid for the shop in his stead without any objection and receive the price fixed for the drams from that person.—

We

We and our servants will not act contrary to the above stipulations, if you detect any such acts you are immediately to direct your servants to search our shops, and we moreover bind ourselves to attend to your calls at all times and answer your questions and abide jointly and singly by your orders and by &c the Police Regulations.—

7 We also agree to abide by any such Regulations as may be &c passed by the Honorable Government during the fusly 1259 regarding the &c Arrack shops.—

8 The Drawnt being shut up on Sundays, we will pay the amount and take the arrack of those days &c double, together with preceding saturdays.

9 We and our servants will not at all act contrary to the above &c stipulations, but if it was proved that we have done so, we are bound to &c pay a penalty at 20 Pagodas for each offence to return the license to relinquish our shops, to lose the deposit money &c and become delinquents. Thus we all jointly and separately &c

executed

execute this Moochilka of our own accord.—

/True Abstract/
/Signed/ T. Sreenevasen
Translator

/True Copy/
/Signed/ W. H. Bayley
Secretary

No. 4

Extract from a letter to the Chief Secretary to Government, dated 10th May 1832 No. 157.

"The Government are aware that the revenue from this source is realized by renting out the Arrack shops by Public auction to the highest bidder whose name is reported to the Superintendent of Police by which officer and the Collector conjointly he is furnished with a license for the sale of Putta or Batavia arrack as the case may be, such has been the practice during the last three years, but it is not the system of licensing, laid down by the Police Regulation. It is obvious that this arrangement would be

be nullified if any two Justices of the Peace have the power without reference to the Collector to issue at their pleasure licenses for Arrack shops and for Taverns at which the retail sale of European spirits to Natives is permitted. The Board think that it would be more expedient that all Licenses should be issued solely by the Collector of Madras, or if that is considered objectionable by that Officer conjointly with the Superintendent of Police, both of them being, if need be, Justices of the Peace. In the case of a holder of a license for an arrack shop keeping a disorderly house, or in the event of his being guilty of a breach of the peace his license should be revoked, in which case the circumstance should be reported by the Superintendent of Police to the Collector of Madras that he may take steps for reletting the Shop

/Signed/ J. C. Morris
Acting Secretary

Gentlemen

No. 5

To the President and Members of the Board of Revenue.

No. 485

Revenue Depart. Para 1.

Gentlemen.

I am directed to acknowledge the receipt of your Acting Secretary's letter of the 10th instant, No. 157, regarding a complaint preferred by Mr. Cotton Acting Collector of Madras, against Mr. Gotting one of the licensed tavern keepers for retailing European Spirits to a Native, and to acquaint you that the Right Honorable the Governor in Council fully concurs with you in thinking, as specified in the 5th para. that all licenses should be issued by the Collector of Madras alone, who will report, the names of the persons applying for, or provided with them, to the Superintendent of Police. but of course the latter Officer ought to have the power of directing the revocation of any license if the holder should keep a disorderly house, or commit a breach of the peace, his desire being communicated to the Collector of Madras.

2 You will be pleased to direct Mr. Cotton, in accordance with the observation contained in the 6th Para of your letter, to place himself in

communication

communication with the Advocate General for the purpose of inserting a provision in the new Regulation for the Police of Madras, which shall both protect the Abkarry revenue, and give the Police Superintendent ample power to check disorder. The Right Honorable the Governor in Council thinks it extremely essential that the duties and authority of the Revenue and Police Officers should be kept here as in England perfectly distinct, and the defect in the present code relative to that subject ought undoubtedly to be remedied without loss of time. for if as explained by your Board, the law and practice are at variance, it is clear that the duties of the particular department in question must be carried on not by defined rules, but upon sufferance.

3 The Right Honorable the Governor in Council agrees with you in opinion that if the licensing of all public houses and shops for the retail of spirits be placed under the Court of Petty sessions, that inconvenience would

ensue,

ensue without any distinct or adequate benefit, and that considerable injury to the Public revenue might be the result. He therefore considers that the preferable plan would be to follow as nearly as would seem expedient, the practice in England. Viz.t that the license should be issued by the Revenue Officer, but that it should be contingent upon the character which the applicant bears at the Police Office.—

I have &c.a

Fort St. George
25th May 1832.

(Signed) H. Chamier
Chief Secretary

(A true Copy)

(Signed) W. H. Bayley
No 6 Secretary

License to sell Spirituous liquors &c.a by wholesale.

No 1

S. Yellapa Modelly &Co.

Madras } to wit }

By virtue of the powers granted to us, we whose hands and seals are hereunto set do allow and hereby License Yellapa Modelly &Co. of Madras Inhabitants to sell [by wholesale all kinds of Spirituous Liquors] in their shop No 27 Singana Naick Street.

* In a Retail Licence the words "Brack by Retail" are substituted.

Street Black Town situated in the said Town House No 19.—

This License to be held by the said Yellapa Modelly &Co. subject to the Police Regulations of Government on this behalf made, or to be made.—

Given under our hands & Seals this 1st day of September 1849.—

(Signed) Fred Clerk
Actg Supt.e of Police

(Signed) Conway Stafford
Magistrate.—

No 7

No 685. Revenue Department

Extract from the Minutes of Consultation Under date the 6th July 1844

Read the following letter from the Acting Secretary to the Board of Revenue—

(Here enter 13th June 1844 No 239)

Para 1 On this reference the Most Noble the Governor in Council is of opinion that as by Section II act VI of 1844 only such parts of Regulation I of 1813 are repealed "as relate to the rates of duty and drawback on Spirituous liquors imported or exported by Sea," the further provisions

15286. Fort St. George 11th November 1850.

provisions of that Regulation are still in force.—

2 Under these provisions, the minimum quantity of spirituous liquors for disposal by wholesale is by Section VI fixed at five leagueners, the same having paid the general import duty of 9 annas per Imperial Gallon according to schedule A. Act VI of 1844

3 The retail licensed dealers will, as heretofore be dealt with under Regulation I of 1813 and Police Regulation No. 4.

/A true Extract/

/Signed/ G. D. Drury

Chief Secretary

Madras.

15286 Fort St. George 11th November 1850.

No. 8. Abstract of Spirituous Liquors disposed of by Wholesale in the Provinces during the Year 1850.

Arrack — Total Brandy — Total

	Do.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Trichy. 1255	6 "	3,39960	879 15 "	3,40840	5 "
" 1250	1 4	311282	840 "	312122	8 4
" 1254	1 3	3,44,227	1108 6 "	3,45329	3
" 1258	1 10	3,41,057	966 12 "	3,42023	13 10
" 1259	15 9	3,35,355	1134 9 "	3,36492	8 9
Total	10 2	10,18,768	4930 1 "	10,08808	11 2
Averages	11 1/2	3,34,376	980 2 1/2	3,35,361	11 10

/Signed/ W. H. Bayley
Secretary

15286

Statement [illegible] of spirits of
European manufacture

Official Year [illegible]

1845/46
1846/47
1847/48
1848/49
1849/50

Total

Average

Sea Custom

[illegible] the entries for the year
[illegible] the columns of
[illegible] in bond at
[illegible] parties at the time
[illegible] themselves of the
[illegible] pertaining spirits

[illegible] tity of spirits now
[illegible] lows.

[illegible] retary

15287 Fort St. George 11th November 1850

Read the following letter.
No. 106.

To

W. H. Bayley Esqre.
Secretary to the
Board of Revenue,
Fort St. George.

61

Board No. 2880.

From the Collector of Madras.

Sir

I have the honor to transmit herewith for submission to the Board of Revenue, a Statement in the prescribed Form, shewing the quantity of Salt stored and sold in July 1259 with the actual wastage therein, and to request that under the explanation therein contained the Sanction of Government may be obtained for my writing off the total amount of

Enclosure A

15288. Fort St. George 11th November 1850.

of the wastage in question, which is specified in Column 6, Grains 65

Mers. M.
326 — ½ —

Madras.
6th November, 1850. } Signed J. A. Huddleston
Collector.

Statement.

15289.

Statement of Madras

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15288. Fort St. George 11th November 1850

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6th November, 1850. } Signed J. A. Huddleston

Collector

15289.

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Waterworth

15290. Fort St. George 11th November 1850

(63)

Bd. No. 2786.
From Govt. Vakeel in the Court of Suddr Mdalut

Read the following letter

To,
W. H. Bayley Esqre
Secretary to the Court of
Wards.

From Goolam Moortooza
Government Vakeel in the Court
of Suddr Mdalut-

I received the Extract from the
Proceedings of the Court of Wards dated
17th October 1850 on the 18th Instant.

With reference to the instruc-
tions of the 3d Para of the said Extract
I have not only hitherto continued to
carry on all the Proceedings regarding
the Shevagunga Zemindary in the
Suddr Court through the Guardian
but am prepared ever to do so
in future.-

The Suddr Court removed
from their File the Pauper appeal
suit of the late Anganoatoo Natchi-
ar regarding the said Zemindary
and held Proceedings on the 21st
Instant directing Booduka Natchiar
and others who presented themselves as
heirs to the said Anganoatoo Natchiar to bring
a

15291. Fort St. George 11th November 1850.

a regular suit. I got a true copy of the
said Proceedings made and enclose
it herewith for the perusal of the
Court of Wards.-

In accordance to the usage
hitherto observed and in obedience to
the direction of the Court of Wards in
the 3d Para of the above Proceedings
I communicated the circumstances on
the 12th Instant to the Collector through
the Guardian.-

For your information.-

29th October, 1850

/Signed/ Goolam Moortooza
Government Vakeel

/A true Translation/
/Signed/ T. Srenevasen
Translator-

A.

Extract from the Proceedings of the Suddr
Mdalut, under date the 21st October, of 1850.-

In appeal Suit No. 7 of 1849 on the
file of the Suder Mdalut Ungamootoo
Natchiar pauper appellant deceased.-

Verses.

Streemootoo Rajah Mootoo Vezeah Ragoona-
dah Bodia Gooroosawmy Pareya Oodia Taver
Eldest

15292 Fort St. George 11th November 1850

Eldest son and Minor of the late Zemindar of Shevagungah by his Guardian Sattee Sayeyer Respondent..

Read Motions presented on the 29th August and 5th September 1850 by I. Orchtorlony Esquire Vakeel on behalf of Botaka Nauchiar Kotaka Nauchiar Kota Nauchiar and Kotama Nauchiar of Zillah of Madura..

/Here enter S.C. Motions Nos. 49 & 51 of 1850/

Read also Motions presented on the 10th September and 3d October 1850 by Sreenavasa Chetty Vakeel on behalf of Sommeya Nauchiar of Zillah Madura.

/Here enter S.C. Motions Nos. 53 and 61 of 1850/

Read also Motions presented on the 26th September 1850 by R. Teroonnd row Vakeel on behalf of Mootloo Vijiah Ragoonadah Mootloo Vadooga Para Oodia Tauer of Zillah Madura.

/Here enter S.C. Motion No. 58 of 1850/

Read also Motions presented on the 26th September 1850 by Gaolam Moortoozah Vakeel on behalf of the Respondent in the above Appeal suit.—

D.S.

The

15293 Fort St. George 11th November 1850.

/Here enter S.C. Motions Nos. 59 & 60 and 62 of 1850/

1. The above Motions Nos. 49 51 53 58 and 60 have been presented to the Court of Suder Udalut in consequence of the death of Ranee Ungamottoo Nauchiar Pauper Appellant in appeal Suit No. 7 of 1849. on the File of the Sudr Udalut, and their object is to induce the Court to recognize the right of the several parties therein to conduct the proceedings in that Suit as the legal heirs of the aforesaid deceased Ranee.

2nd The Motion No. 59 presented on behalf of the Respondent in the said appeal Suit is Counter to No. 53, and the Motions No. 60. and 62. are presented by the same party in objection to Nos 49 and 58.—

3d The Court of Suder Udalut have given their careful consideration to the arguments advanced by the contending parties in support of their respective pleas, as well as to those urged by the Vakeel on behalf of the Respondent in objections to the same and the Court are clearly of opinion that not

one

one of the Motions can be accepted by the Court as the Heir of the deceased appellant and as such be permitted to conduct the proceedings in the Suits in question.-

4th The Court premise their observations by remarking that the deceased appellant laid claim to the zemindaree as the Widow of the late zemindar, and she was childless.-

5th Every other claimant to the zemindaree must therefore, rest his claim on other grounds than those advanced by the deceased appellant, and these separate and distinct grounds cannot be disposed of in the present Appeal but must form the subject of a new Suit.-

6th In respect to Motions Nos. 49 & 51. the Court observe that the parties there in advance no title to the zemindaree either as the legal heirs of the late Appellant or in respect to any connexion existing between them, or by virtue of any right

right conveyed to them by the deceased.- They simply plead a right of Succession on the demise of the appellant to rest in them as being the grand Children of the late Gowry Vallaba Maha Rajah.-

7th And although it be true that the decision of the appeal Suit in question might materially affect the title of the said Motioners to succeed to the zemindaree, as the grand Children of the late Gowry Vullubah Maha Rajah, still in the opinion of the Court, such circumstance cannot in itself in any way be held to vest them with the right to continue the action commenced by the late appellant.-

8th The foregoing remarks, the Court observe, are equally applicable to the case of the Motioner in No. 58, who claims the right of conducting the Suit as the late Appellants' heir, in consideration of his being the great grand son of the late Gowry Villabah Maha Rajah.-

9th And in regard to Motions Nos. 53 and 61 in which the party in addition to the

Fort St. George 11th November 1850.

the pleas put forth by the other motioners of being the grand Children of the late Zemindar alleges the Execution of a Will in her favor by the late Appellant whose niece she was, the Court observe that as neither the alleged Will, nor the immediate relationship of the Motioner to the late Appellant confer upon her any right under the Hindoo Law as late appellants Heir to recover the Zemindary, those additional pleas are likewise worthless.

10. Entertaining this view of the case, the Court of Sudder Udalut resolve to direct that the appeal Suit No. 7 of 1849. be removed from their File.

11. At the same time however the Court of Sudder Udalut deem it proper to observe that the foregoing resolution will form no bar to the institution by any of the parties in these Motions of a new action for the recognition of their alleged claims as provided

Fort St. George 11th November 1850.

provided the same be instituted on or before the 30th day of April 1851 at the expiration of that period the Decree of the Civil Judge will be considered as final.—

(63-64)

Order thereon.— Ordered to be recorded.—

Resolved that the following letter be dispatched.—

No. 484.—

(65)

To The Chief Secretary to Government.

B^d No. 2294.—

To the Chief Secy to Government

No. 1792 dated 20th August 1849.
2110 of 1849.

Sir,

1. In continuation of my letter to your address of the 31st Ultimo I am desired to state that petitions soliciting a like exemption, as formed the object of my previous communication have been received by the Board from other Districts, from individuals both Hindoo and Mussulman.—

2. There appear to be no grounds for doubt that these petitions are, as they purport to be, from respectable parties, whom the custom of the Country excludes from being seen in public.—

3. The Board would therefore beg to

Inlos 17th June 1850

to suggest the modification of the rule laid down in Extract Minutes Consultation 5th June 1850 requiring the personal appearance previous to payment of all female Yeomiahdars above the age of fifty years and would recommend, that whensoever the Collector may be of opinion, that he can safely dispense with the appearance of claimants above 50 years payment may be made on a production of a life Certificate, signed by two male Yeomiahdars as required by the Rules of 24th December 1840.-

Revenue Board Office
Fort St. George
11th November 1850.

/Signed/ W. H. Bayley
Secretary

66

From the Collector of Salem

Read the undermentioned Statement

Statement of Contingent Charges incurred for the Quarter ending 30th September last.-

67

From the Collector of Trichinopoly

Statement of Contingent Charges incurred for the Quarter ending 30th September last.-

From the Acting Collector of Tinnevelly

Statement of Contingent Charges incurred for the Quarter ending 30th September last.-

68

66-69

Order on the 3 abovementioned Statements ... necessary orders be passed.-

Resolved that the

70

Read the undermentioned Lists.-

From the Acting Collector of South Arcot

List of letters addressed to the Board and remaining unanswered up to 30th September last.-

70-71

Order thereon.-

Ordered to be recorded.-

/Vide Pro. 18th Nov. 1850/

From the Acg. Collector of South Arcot

List of letters received from the Board and remaining unanswered up to 30th September last.-

72

72-73

Order thereon.-

Ordered to be recorded.-

From the Acting Collector of South Arcot

Read Register of Endorsements passed by him on Petitions referred.-

74

15300 Fort St. George 11th November 1850.

referred by the Board for the month
74-75 October last.
Order thereon.
Ordered to be lodged in
the Office.

76
From the Acting Collector of South Arcot } Read Comparative
Statement shewing the quantity of Salt
sold for Home and Inland Con-
sumption for the Quarter ending
76-77 31st October last.
Order thereon.
Ordered to lie over.

Received the undermention-
ed Miscellaneous letters and State-
78 ments.
From the Collector of
Ganjam. } Statement shewing the
average Bazar wholesale prices of
Grain and Salt for the Month of Septem-
79 ber last.
From the Collector of
Masulipatam } Abstract of Demand
Collection

15301 Fort St. George 11th November 1850.

Collection and Balance for the
Month of July last.
80
From the Collector of
Masulipatam } Statement shewing the
average Bazar wholesale prices of
Grain and Salt for the Month of
July last.
81
From the Collector of
Nellore. } Reporting that no
persons were tried or confin-
ed under Regulation IX of 1822
for the Month of October
last.
82
From the Collector of
Nellore } Stating that no
persons were suspended or
dismissed under Regula-
tion VI of 1831 for the Month
of October last. From

to sell the District or place, street or road, & House or shop in which the sale is to be carried on.

or Fermented Liquors or intoxicating drugs under this Act, shall execute a counterpart engagement in exact conformity with the tenor of such license.

VIII The Collector may withhold or recall a license, if any of the conditions upon which the license is granted are not complied with or with the sanction of the Board of Revenue for any other cause giving one months notice of such withdrawal and any person selling by retail, any spirituous or fermented liquors within the Town of Madras and of that portion of the surrounding country which is situated within the limits of the Jurisdiction of the Supreme Court and which extends 8 Miles beyond those limits whilst such license is withheld, or after it is recalled shall be subject to all the penalties provided by this Act for the unlicensed sale of spirituous or fermented liquors.

IX All licensed retail dealers in spirituous liquors shall be supplied exclusively by the Collector of Madras with the

the quantity of liquor which they may require, at such price as may be from time to time determined.

X In addition to the price, or cost of the liquor, an excise duty, not exceeding 1 Pagoda per old wine gallon, shall be paid by the licensed retail dealers, the actual rate at which this tax shall be collected / provided always that it in no case exceed the rate above mentioned/ shall be determined from time to time by the Governor in Council.

XI No spirituous liquors manufactured Eastward of the Cape of Good Hope shall be removed from the Sea Custom house, to any warehouse, shop or private dwelling, or from one warehouse shop or private dwelling, to another without the permit of the Collector of Madras which permit must accompany all liquors so removed, but persons having paid the Duty required by Act IX of 1845 and the Excise duty provided for in this Regulation,

shall

shall be entitled to dispose of it, by whole-
sale, provided the quantity so sold shall
in no case be less than five leaguers of
150 wine Gallons each

XII

All spirituous liquors manu-
factured by the European method of Dis-
tillation shall when imported into or
Madras by land be placed under the
charge of the Collector of Sea Customs who
will have them guaged and tested - The
liquor may be either kept in the custody
of the importer on his furnishing security
for its exportation or sale under the
provisions of Sec II Regulation XXXII of
1845, or under the joint custody of the
Collector of Sea Customs and the Importer
or it may be deposited in the Sea Custom
Warehouse on payment of the usual Warehouse
rent. In the last two cases no security for
its exportation or sale shall be required,
and that required in the first case shall
be fixed as to its amount, and to the
time allowed for its exportation by the
Governor in Council.

XIII

No distillery for the manufacture
of country or Pattah arrack or of other Country
spirits

spirits - nor for the manufacture of Rum,
arrack or other spirits by process of distilla-
tion similar to the European system shall
be established within the Town of Madras and
the limits of the Jurisdiction of the Supreme Court unless a license for the es-
tablishment & working of such distillery shall
have first been issued under the hand and
seal of the Collector of Madras, who shall
be free to give or to withhold such license at
his discretion subject to the control of the Board
of Revenue such license shall be prepared
according to a form to be approved by the
Board of Revenue, and shall as regards
distilleries to be worked after the European
process, contain a provision that the whole
of the Spirituous liquor manufactured at
such distillery shall be exported by Sea
or shall be sold only to the Civil or Mili-
tary Officers of Government empowered
to purchase the same on account of the
public Service or to Abkarry renters in the
Provinces for retail sale within the limits
of their respective farms but not to the
licensed retail dealers of Madras contem-
plated by this Act.

XIV

Any person whether European

or

or not, who in breach of his Distillery License held under the provisions of the foregoing Section, shall directly or indirectly sell or permit to be sold such Spirituous Liquors to any European Sailor or Soldier, or to any Native of India or other person save and except to those persons to whom it is herein before declared that such Liquors may be lawfully sold shall on proof thereof be liable to the forfeiture of his License and shall further be liable to a fine not exceeding Rupees 1000 for every such offence such fine to be adjudged and realized by the same authority and in the same manner as other fines imposed under this Act.

XV

And it is hereby further enacted that any license for the establishment of a distillery granted under Section XIII of this Act or for the Establishment of a distillery in the provinces ifsued under the provisions of Regulation I 1820 of the Madras Code and of Act XXXII, 1845 shall be liable to be recalled by the Officer to whom it may have been ifsued subject to the confirmation of the Board of Revenue not only for the illicit sale

sale of Spirituous liquors manufactured at such distillery but also for the breach of any other of the conditions which may have been inserted in the said license.

XVI

Any person who shall be found working a distillery of the kinds specified in Section XIII of this Act, without obtaining a license or after the period for which his license was granted and before obtaining a renewal thereof, or after the cancelment of his license under the provisions of Sections XIV and XV of this Act, shall on proof of the fact before the Superintendent of Police or one of his Deputies who are empowered by Act XXII of 1837 to take cognizance of offences relating to the public revenue within the Collectorate of Chingleput forfeit all the spirits manufactured at such distillery together with all the stills Vessels and other moveables appertaining thereto and also the sum of two Rupees for every gallon which each Still in such distillery is calculated to contain for each day in which he shall appear to have worked such Still in the said distillery without a license.

It.

15302.

Fort St. George 11th November 1858.

83

From the Acting Collector of South Arcot. } Acknowledging

receipt of Printed papers.

84

From the Collector of Tanjore. } Return of persons suspended and dismissed for the Quarter ending 30th September last.

" Pycroft

" Blane

Comp.d by J. D. Boyle