

THE
BARAMAHAL RECORDS

SECTION VII

IMPOSTS



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THE BARAMAHAL RECORDS.

SECTION VII.—IMPOSTS.

CONTENTS.

No	PAGE
I. STATEMENTS OF THE CHIEF ARTICLES OF TRADE IN THE CEDED DISTRICTS—Details of imports in the Southern Division—List of production or manufacture of the country	1-2
II. PRICES OF ARTICLES IMPORTED AND EXPORTED—Measurements by <i>padis</i> and <i>seers</i> .	2
III. PRICES OF ARTICLES CURRENT IN SALEM on the 26th December 1793—Also the highest and lowest prices of imports and exports at other periods	3
IV. PRICES OF ARTICLES EXPORTED AND IMPORTED—in the six Northern districts of the Central division	3-4
V. STATEMENT OF EXPORTS AND IMPORTS FROM AND TO THE NORTHERN DIVISION OF THE BARAMAHAL IN FASLI 1202—Showing the quality of each commodity, its quantity, average prime cost, expenses of conveyance including the customs, average amount of sales and the net profit accruing to the merchants	4-13
VI. LETTER FROM CHARLES ALBERTY, SECRETARY TO THE BOARD OF TRADE, TO CAPTAIN A. READ, COLLECTOR, ETC., DATED 25TH JULY 1792.—Requests Mitchell, Export Warehousekeeper, to supply him with such sums of money as may be required for procuring cloth in the Salem country and to afford him every assistance in procuring cloth in the Salem country. ENCLOSURE an extract of a letter from the Board of Trade to Government, dated 19th July 1792, on the supply of funds to the Export Warehousekeeper	13
VII. LETTER FROM ROBERT DASHWOOD, COMMERCIAL RESIDENT AT SALEM TO A. READ, SUPERINTENDENT-COLLECTOR, DATED 14TH OCTOBER 1792.—Reports his succession to the Residentsip; desires an immediate supply of money; and requests the abolition of the loom-tax and its publication in all the weaving villages	13
VIII. LETTER FROM THE SUPERINTENDENT TO THE COMMERCIAL RESIDENT, SALEM, DATED 14TH OCTOBER 1792.—Supplies money through the Naik that accompanies the guard; republishes the advertisement on the abolition of loom-tax and specifies certain regulations regarding the looms employed for the Company; and requests a monthly memorandum of weavers' villages and the number of looms at work for the Company. ENCLOSURE a copy of the advertisement in the Marathi language signifying that the taxes to be taken off the weavers will be according to the certificates they shall show him	14
IX. LETTER FROM THE COMMERCIAL RESIDENT, SALEM, TO THE SUPERINTENDENT-COLLECTOR, DATED 17TH OCTOBER 1792.—Shows the necessity of a godown to deposit the Company's cloth in and of a temporary bungalow for his own habitation—Requests the Amildar's assistance in procuring materials for the two buildings and permission to defer answering his letter of the 14th until money is received from Salem	14
X. LETTER FROM THE COMMERCIAL RESIDENT TO THE SUPERINTENDENT, DATED 18TH OCTOBER 1792.—Transmits a receipt in duplicate for 10,000 Pondicherry and Sultani rupees and also monthly documents showing the names of weavers, the number of looms, etc.	14
XI. LETTER FROM THE SUPERINTENDENT TO THE COMMERCIAL RESIDENT, DATED 19TH OCTOBER 1792.—States that it is not possible to supply him with workmen such as carpenters, bricklayers, etc.—Directs him to try in the neighbourhood by means of the village people—Directs the Gauris in the country to render him every assistance with people and such articles as are required by him without hesitation—When absent from headquarters, all his requisitions should be made to Capt. Macleod or Lieut. Munro, his assistant, for compliance—Directs that Sankaridrug, Omalur and Kaveripuram be under the direct charge of the latter and all the other districts north of Tappur under Capt. Macleod	15
XII. LETTER FROM THE COMMERCIAL RESIDENT TO THE SUPERINTENDENT, DATED 19TH OCTOBER 1792.—Reports that the weavers of Savriapollam and Chinnampatti refuse to employ their looms for the Company.—Requests that the Amildar of Omalur may be directed to send them before him and to acquaint him that they should obey him	15

CONTENTS

No.	PAGE
XIII. LETTER FROM THE SUPERINTENDENT TO THE COMMERCIAL RESIDENT, DATED 19TH OCTOBER 1792.—Directs the Gauris of the two villages to take back the refractory weavers from those villages and orders all weavers to obey his summons on pain of severe punishment	15
XIV. LETTER FROM THE COMMERCIAL RESIDENT TO THE SUPERINTENDENT, DATED 22ND OCTOBER 1792.—Feels much obliged to the Superintendent's ready compliance with all his requisitions whereby Company's commerce has greatly improved	15
XV. LETTER FROM THE COMMERCIAL RESIDENT TO THE SUPERINTENDENT, DATED 1ST NOVEMBER 1792.—Forwards all the copper coins in his possession, specifying their number, sort, weight and price—Requests to be informed what further quantity is required and the kind that will answer best, and to ask Mr. Macleod to arrange to send some teakwood required for the doors and windows of his bungalow, if procurable at Salem	16
XVI. LETTER FROM THE ASSISTANT COLLECTOR, MUNRO OF THE CENTRAL DIVISION, TO THE SUPERINTENDENT, DATED 23RD NOVEMBER 1792.—Points out the serious consequences that would attend if the weavers are forced to work for the Company—Reports the result of his enquiries into the situation of those weavers who are employed for the Company—Suggests that a ready number of weavers for the benefit of the Company, may be got on the same footing as those who work for themselves—Grant of cowls to the Erode weavers	16-17
ENCLOSED ARE:—1. Account showing the loss that the Tiruchengod weavers sustained by weaving cloth for the Company. 2. Account of loss sustained by the Mallasamudram weavers and the remarks thereon by the Assistant Collector	17
XVII. LETTER FROM THE SUPERINTENDENT, TO THE REVENUE BOARD, DATED 5TH MARCH 1793.—Forwards a letter from the Commercial Resident explaining his reasons for, and another from C. Munro raising objections against, exempting Company's weavers from the usual tax upon thread—Considers that all weavers should pay the tax on thread, without distinction and that the price of cloth be raised to defray the deficiency caused in the revenue and that the Company's investment is probably cheaper or greater in proportion to the benefit the weavers would receive by the above indulgence	17-18
XVIII. REPORT OF WEAVERS IN THE SOUTHERN DIVISION, DATED 31ST JANUARY 1793 ...	18
XIX. Do. do. do. 31ST MAY 1793 ...	18
XX. REPORT OF TAXES PAID BY THE WEAVERS IN THE NORTHERN DIVISION	19
XXI. LETTER FROM THE REVENUE BOARD, TO THE SUPERINTENDENT, DATED 23RD MARCH 1793.—Transmits extract of letter to Government and the reply of Government thereto, in which it was resolved that weavers in the Ceded districts must continue to pay the tax on cotton-thread in common with others—Desires to be furnished with the necessary proofs that the bag was entrusted to Ramaswami who positively denies having had any charge of it, to enable them to take such measures as may appear expedient for its recovery—Government approve of the recommendation of the Superintendent that Appaji Rao be released after taking proper security for his future good behaviour	19
ENCLOSED ARE:—1. Extract of a letter from the Revenue Board to Government, dated 12th March 1793, recommending that the Superintendent's proposition that a general remission of the tax on thread be granted, if found oppressive. 2. Extract of a letter from Government to the Revenue Board, dated 16th March 1793, enforcing the payment of tax by the weavers of the Ceded districts on cotton-thread in common with others until the statement promised by the Superintendent is received	19-20
XXII. LETTER FROM THE REVENUE BOARD TO THE SUPERINTENDENT, DATED 16TH MAY 1793.—Transmits extract of the Government letter respecting those weavers who are residing within the Company's territories and requests him to forward in the form of a statement a list of regular taxes to which weavers are liable in all the districts—Draws the Superintendent's attention to the orders of Government with regard to the submission of accounts of expenses incurred on account of assistance rendered to the new settlers	20
ENCLOSED IS:—Extract of Government letter to the Revenue Board, desiring to extend the exemption of taxes allowed to the weavers in the Jaghir to the Salem and Namakkal countries, for inducing useful people to settle in the Company's territories, and authorizing the Superintendent to render such assistance to them as they stand in need in building houses and procuring materials for work	20

CONTENTS.

	PAGE
XXIII. LETTER FROM THE BOARD OF REVENUE TO THE SUPERINTENDENT, DATED 7TH SEPTEMBER 1793.—Directs the Superintendent to forward to the Resident such sums of money as he may require from time to time under proper surveillance	20
XXIV. LETTER FROM THE SUPERINTENDENT TO THE REVENUE BOARD; DATED 11TH SEPTEMBER 1793 — Regrets that his endeavours to accommodate the Commercial Resident with money have proved ineffectual—Forwards the whole correspondence on the subject to avoid further comments—Describes the inconveniences caused by the absence of his shroff and cash-keeper in taking money to the Resident and suggests the appointment of a separate shroff for each of them and desires to be informed if their additional charges are to be debited to the 'Revenue' or to the 'Board of Trade' if they are entertained, and to what department the difference of exchange is to be charged when a sufficient sum of Pondicherry Rupees to be supplied to the Resident is not available, and on what conditions the officers in the Ceded districts are to receive grants for the ground on which they provide themselves with quarters	21
XXV. LETTER FROM THE ASSISTANT COLLECTOR THOMAS MUNRO TO THE SUPERINTENDENT, DATED 11TH OCTOBER 1793.—Reports on the impolicy of forcing weavers to work for the Company, showing the loss they sustained thereby and the eagerness with which several of them have accepted cowle not to work for the Company on the immediate removal of the tax on the weavers and the general exemption from payment of house-taxes, etc., for a period of five years with a view to induce them to reside permanently therein—Thinks it a great mistake that a detachment of black and white dubashes was sent to compel them for service at a period when the war had just ceased in which a number of them had been ruined and that it would have been better if nothing was done for a year or two until all the weavers had fully recovered	22-23
XXVI. LETTER FROM THE DEPUTY SECRETARY JOHN READ TO THE SUPERINTENDENT, DATED 22ND NOVEMBER 1793.—Transmits a copy of a letter from the Board of Trade, together with a copy of a representation from Dashwood, the Commercial Resident, requesting that the weavers in Captain Munro's division may be exempted from the payment of house-rent and that his opinion may be obtained as to the best method of promoting the care and welfare of the weavers and of the improvement and extension of manufactures in general	23
ENCLOSED ARE:—1. Extract of Government letter desiring that the weavers under Munro may be relieved from the tax complained of. 2. Letter from the Board of Trade to Government, recommending that the weavers in the Central division may be exempted from the payment of the tax complained of in the Commercial Resident's letter. 3. Letter from the Commercial Resident to the Board of Trade, representing the inconvenience the weavers undergo in the Central division by paying the house-tax, and recommending that they may be exempted from all taxations as the sure means of augmenting the investment and tempting them to the service, ...	23-24
XXVII. LETTER FROM LIEUT. THOMAS MUNRO, ASSISTANT COLLECTOR, CENTRAL DIVISION, TO THE SUPERINTENDENT, DATED 13TH DECEMBER 1793.—Submits his explanation on the complaint preferred against him by Dashwood—States that he collected the road-customs from the weavers as well—Expresses his surprise to find the Tiruchengod weavers compelled to work for the Company—Points out the reasons for the increase of the Company's investment under the Commercial Resident and the best means of increasing the investment without injuring the weavers	24-26
ENCLOSED ARE:—1. Estimate of loss sustained in working for the Company by the weavers of Tiruchengod. 2. Estimate of loss sustained in working for the Company by the weavers of Mallasamudram. 3. Estimate of loss sustained in working for the Company by the weavers of Taramangalam. 4. List of weavers in the Central division in January 1794	26-27
XXVIII. LETTER FROM THE ASSISTANT COLLECTOR LIEUT. THOMAS MUNRO TO THE SUPERINTENDENT, DATED 19TH MARCH 1794.—Reports that a number of complaints were received from the inhabitants stating that the ryots who used to supply them with cotton-thread have been prevented from going to markets by the Company's agents, and that some of them have been confined for days together until a bond is executed that they would in future sell their thread to no body but the Company's weavers.—Suggests that a notice be published that no person should hinder the ryots from carrying their thread to any market and that they may sell it wherever they think best for their gain and that they should not be compelled to sell it against their inclinations	28

No.	PAGE
XXIX. LETTER FROM THE ASSISTANT COLLECTOR, LIEUT. THOMAS MUNRO TO THE SUPERINTENDENT, DATED 27TH JULY 1794.—Transmits copies of certain complaints received by the Commercial Resident relating to the washermen.—Considers that all disputes about washermen and barbers should be left to themselves for settlement.—States he allowed duty free thread worth of Rs. 217 belonging to the Company's weavers.—Considers it impossible to detect abuses while the weavers working for the Company are differently taxed from others	28-29
ENCLOSED ARE:—1. Representation from Chundi Chetti and other weavers of Nangapalli district that the washerman of the village disagreed with them and did not wash their cloths for months together and that they had, with the consent of the Gaur and conicopoly, got one from another village, but that the Tahsildar had warned this new washerman not to wash their cloths but ordered to continue the old one and that the Tahsildar be ordered to allow the new washerman to continue to wash their cloths. 2. Representation from Ella Chetti, Gumasta of Vennandūr, about Captain Munro having detained some cotton thread and prays for an order from Captain Munro to the Sunkam-man of the said village to deliver back the cotton-thread and not to interfere any more with the weavers	29-30
XXX. LETTER FROM THE SUPERINTENDENT TO THE REVENUE BOARD, DATED 30TH JULY 1794.—States that it is the custom of the inhabitants to settle trivial disputes relating to washermen, barbers, and other menial servants of the village by panchayats or courts composed of themselves, and that the interference of Government in such cases will prove an interruption to public business.—Desires that what Captain Munro has advanced may be admitted in support of the abuses to be apprehended from partially exempting weavers from the ordinary taxes.—Points out the advantages and consequences that will result from the weavers being exempted from the taxes required of them and suggests how to encourage those working for the Company.—Forwards the accounts of two cases of murders lately committed, one at Tiruppattur and the other on the Tippu's side of the Kaveri and laments over the non-administration of criminal justice in these districts	30-31
XXXI. LETTER FROM THE SUPERINTENDENT TO THE REVENUE BOARD, DATED 3RD AUGUST 1794.—Applies for a remission in the Southern division, which is estimated to be between 500 and 600 Pags.; considers that the Board will not insist on a contribution being levied from the joint securities.—States that all advantages should be extended to every class of weavers without distinction and the probable benefit resulting from such a measure	31-32
XXXII. LETTER FROM WILLIAM HARRINGTON, SECRETARY TO GOVERNMENT, REVENUE DEPARTMENT, TO THE SUPERINTENDENT, DATED 14TH SEPTEMBER 1794.—Transmits a copy of their minutes passed on certain letters of the Superintendent, regarding the trivial disputes of the village inhabitants	32-35
ENCLOSED ARE:—1. Extract from the Proceedings of the Board of Revenue. 2. Extract of Government Orders, dated 6th September 1794, passed on the letters of the Superintendent of the 30th and 31st July and 3rd and 8th August	32-35
XXXIII. LETTER FROM THE SUPERINTENDENT TO THE REVENUE BOARD, DATED 19TH SEPTEMBER 1794.—Reports his arrival at the Presidency and his speedy return for the purpose of opening fresh accounts for the current fasli year.—Encloses statements of the different articles composing the Sayar in his district.—Encloses plans and estimates for repairs to a tank in ruins with observations on the utility of estimates deduced from Revenue and Geographical surveys	35
ENCLOSED IS:—An estimate of the different heads which compose the Sayar in the Ceded districts from the Superintendent	36-40
XXXIV. LETTER FROM WILLIAM HARRINGTON, SECRETARY TO GOVERNMENT, REVENUE DEPARTMENT, TO THE SUPERINTENDENT, DATED 26TH SEPTEMBER 1794.—Acknowledges the receipt of the Sayar statement and enquires how the rate of customs can be reduced.—States that the plan and estimate for repairs, etc., will be placed before Government for approval	36-40
XXXV. LETTER FROM THE SUPERINTENDENT, TO THE REVENUE BOARD, DATED 3RD NOVEMBER 1794.—States that, with reference to the orders of Government, the general abolition of the loom-tax is expressly authorized, the intention of Government being to free the weavers from the vexatious interference of the custom farmers.—All the taxes to which the weavers have hitherto been subjected are comprised of three different heads, (1) loom-tax, (2) house or family-tax, and (3) provision-tax.—Explains the abuses that will arise by the exemption of weavers by Government from all taxes, but that they ought to be at least on a footing with other merchants.—Explains that from the reduction of the Sayar duties on cloth, cotton and thread, the Government expects an increase of the commerce, but on the	36-40

CONTENTS

No.		PAGE
	other hand, the abolition of the road-customs on all exports will surely increase the commerce of the country and that the advantages that would result from such a measure especially in times of scarcity would be innumerable.—Encloses several accounts with the remark that all arrears of the current business should be cleared off before a certain period ...	41-43
XXXVI.	CIRCULAR LETTER FROM THE SUPERINTENDENT, TO THE ASSISTANT COLLECTORS OF THE CEDED DISTRICTS, DATED 5TH NOVEMBER 1794.—Communicates a copy of statement of taxes arranged in a more convenient form than those received from them, showing among many other points the articles composing the Sayar duties.—Desires that with the help of the Sayar farmers an account of the several articles composing the actual collections of road-customs be prepared before the diminution of revenue from the exemptions already ordered takes place, and requests to be informed when the Jamabandi statements of the current year may be expected and in what respects they differ from those of last year ...	43-44
	ENCLOSED IS :—1. Statement of all the taxes in the several divisions.	44-47
XXXVII.	LETTER FROM THE MEMBERS OF THE REVENUE BOARD TO THE SUPERINTENDENT, DATED 26TH NOVEMBER 1794.—The general abolition of the loom-tax is authorized as per orders of Government, dated 6th September 1794, which freed the weavers from all taxes on their houses, backyards and the raw materials used in their manufactures.—The orders are not clear whether they should be considered as exempt from other usual duties to which the inhabitants and merchants are liable.—The Government direct that they should be collected accordingly, and that the total abolition of the road-customs will be decided later on.	48
XXXVIII.	LETTER FROM WILLIAM HARRINGTON, SECRETARY TO GOVERNMENT, REVENUE DEPARTMENT, TO THE SUPERINTENDENT, DATED 27TH FEBRUARY 1795.—Calls for a statement of taxes to which the weavers are liable	48
XXXIX.	LETTER FROM BROWNE, SECRETARY TO THE BOARD, TO THE SUPERINTENDENT, DATED 2ND JUNE 1795.—Furnishes a copy of an advertisement received from Government for publication in the districts that the custom duty upon all articles of import or export be fixed at 2½ per cent with effect from 1st June 1795	48
XL.	LETTER FROM WILLIAM MACLEOD, ASSISTANT COLLECTOR, SOUTHERN DIVISION, TO THE SUPERINTENDENT, DATED 22ND JUNE 1795.—Forwards an abstract of the number of looms in the Southern Division of the Ceded districts and also an estimate of the amount of taxes exempted.—States that it was found impossible to prevent fraud among the weavers whilst the custom farmers were partial and that the taxes on weavers should be general, and that no duty or tax was collected from weavers of any caste in the Southern division since July 1794	49
XLI.	LETTER FROM WILLIAM MACLEOD, ASSISTANT COLLECTOR, SOUTHERN DIVISION, TO THE SUPERINTENDENT, DATED 23RD JULY 1795.—Observes that the Company's investment costs revenue much more than appears on the books of the Commercial Department and the timely procedure he has followed in advancing <i>takkavi</i> to the poor ryots and showing the balance outstanding on that account	49-50
XLII.	LETTER FROM WILLIAM BROWNE, SECRETARY, REVENUE DEPARTMENT, TO THE SUPERINTENDENT, DATED 3RD AUGUST 1795.—Communicates copy of an extract of a letter from Government exempting all articles imported in this Presidency and its subordinacies from Bengal from all duties accompanied by an authenticated advertisement	50
	ENCLOSED ARE :—1. Advertisement of Government, referred to above. 2. Extract of the letter from Government, dated 4th July 1795	50
XLIII.	LETTER FROM CHARLES CARPENTER, COMMERCIAL RESIDENT, TO THE SUPERINTENDENT, DATED 14TH NOVEMBER 1795.—Enquires how many washermen might be procured in the Baramahal for employment in a bleaching green to be established by the Board of Trade at Salem—Encloses the rates paid by the Company for bleaching	51
XLIV.	LETTER FROM THE SUPERINTENDENT TO THE COMMERCIAL RESIDENT, SALEM, DATED 28TH NOVEMBER 1795.—Reports that all the washermen of the districts were summoned and the intended plan of establishing a bleaching green at Salem was communicated to them and also the rates paid by the Company, but none of them was willing to undertake it on the misconception that they would lose their situations in their respective villages which was their permanent provision for life.—Recommends as an alternative that the poorest persons, viz., the washermen, might be sent all over the districts to explain to them the nature of the business for which they are wanted and the advantages that they would derive by such employment	51-52

No.	PAGE
XLV. BRIEF NOTES PREPARED BY ASSISTANT COLLECTOR, SOUTHERN DIVISION, ON ROAD CUSTOMS—Suggestions with regard to the reduction of road-customs and the inconveniences arising from too many custom houses, and the remission of certain proportion of customs, being only a temporary loss of revenue but ultimately tending to increase it	52
XLVI. STATEMENT SHOWING THE AMOUNT OF ROAD DUTIES EXACTED ON VARIOUS ARTICLES OF MERCHANDISE IN THE CEDED COUNTRIES NORTH OF THE KAVRI	52-53
XLVII. LIST OF ALL TAXES PREPARED BY THE ASSISTANT COLLECTOR THOMAS MUNRO WHICH MAY BE ABOLISHED AND SUBSTITUTION OF OTHERS IN THEIR PLACES	53-56
ENCLOSED IS:—List of licenses and customs as per each district	56-58
XLVIII. LETTER FROM THE ASSISTANT COLLECTOR, J. G. GRAHAM, TO THE SUPERINTENDENT, DATED 5TH DECEMBER 1795.—Forwards particulars of the licenses and customs for fasli 1204, and his views and opinions on the levy of taxes upon certain castes of people and their discontentment in consequence—Recommends that they may be levied on the lines working in other divisions. Explains certain reasons for postponing the first kist to January next	58-59
ENCLOSED IS:—Abstract of licenses and customs in the Northern division of the Ceded countries for fasli 1204	59-60
XLIX. DETAILED LIST OF LICENSES IN THE SOUTHERN DIVISION FOR FASLI 1204, PREPARED BY THE ASSISTANT COLLECTOR, WILLIAM MACLEOD	60
L. LETTER FROM WILLIAM BROWNE, SECRETARY, REVENUE DEPARTMENT, TO THE SUPERINTENDENT, DATED 2ND JANUARY 1796.—Requests to be furnished without delay the statement showing all the taxes that the weavers at present pay in common with the other inhabitants	61
L.I. LETTER FROM THE SUPERINTENDENT TO THE REVENUE BOARD, DATED 12TH JANUARY 1796.—States that the weavers did not pay taxes of any sort either in the Southern or in the Central division till September 1794, when Government resolved to abolish the loom-tax and such other taxes as were brought to increase their private expenses or the prices of the raw materials they used in their private manufactures—States that they did not pay any taxes in the Northern division since July 1795, which they ought to pay as other merchants who had been paying shop-tax or house-rent and an animal-tax to the sayar farmer in lieu of road-customs but they were exempted from all such taxes to the prejudice of other merchants—Proposes to encourage those who work for the Company only—Serious loss of revenue sustained as the indulgence showed to the Company's weavers extended improperly to many who did not work for the Company—Further observations with regard to weavers and the abolition of the road-customs	61-63
ENCLOSED ARE:—1. Abstract of the number of looms in the Southern division in January 1796 prepared by Assistant Collector, W. Macleod. 2. Estimate of the annual amount of taxes usually levied from the weavers but abolished from 12th July 1794. 3. Statement showing the manufactures, taxes and number of weavers in Baramahal and Salem. Further remarks and observations by the Superintendent	63-66
L.II. LETTER FROM S. R. LUSHINGTON, SECRETARY, REVENUE DEPARTMENT TO THE SUPERINTENDENT, DATED 22ND FEBRUARY 1796.—Transmits extract of Board's letter to Government and of the Government reply thereto respecting the duties to be levied on goods imported when the prices cannot be ascertained from the master of the vessels or importers	66
L.III. LETTER FROM THE ASSISTANT COLLECTOR J. G. GRAHAM TO THE SUPERINTENDENT, DATED 9TH FEBRUARY 1796.—Reports as to why certain class of merchants were exempted from the shop-tax with observations and opinion on the method of settling that tax	66
ENCLOSED ARE:—1. Extract of the Board's letter to Government. 2. Extract of reply letter from Government	67
L.IV. LETTER FROM S. R. LUSHINGTON, ACTING SECRETARY, REVENUE DEPARTMENT, TO THE SUPERINTENDENT, DATED 29TH FEBRUARY 1796.—Calls for particulars of taxes paid by weavers for submission to Government	67
L.V. CIRCULAR LETTER FROM THE SUPERINTENDENT TO ALL THE ASSISTANT COLLECTORS, DATED 3RD MARCH 1796.—Forwards Lushington's letter about weavers and requests them to transmit statements of the weavers and their taxes in their respective divisions.—Enquires also when the outstanding balances from each district at the end of each of the years 1202, 1203 and 1204 became due	67
L.VI. LETTER FROM THE ASSISTANT COLLECTOR WILLIAM MACLEOD, TO THE SUPERINTENDENT, DATED 7TH MARCH 1796.—Requests instructions on several points in connexion with the filling up of the columns of statement of taxes on weavers	67

CONTENTS

vii

No.	PAGE
LXVII. CIRCULAR LETTER FROM THE SUPERINTENDENT, TO ALL ASSISTANT COLLECTORS, DATED 14TH MARCH 1796.—Transmits another form of statement of taxes for the weavers prescribed by the Board in the place of the old one having been found to be defective with the request that it may be filled up and transmitted without delay	68
LXVIII. LETTER FROM S. R. LUSHINGTON, ACTING SECRETARY, REVENUE DEPARTMENT, TO THE SUPERINTENDENT, DATED 25TH MARCH 1796.—Transmits copy of an advertisement respecting the provision of cloth by individuals for giving publicity in the districts	68
ENCLOSED IS:—Advertisement referred to	68-69
LXIX. LETTER FROM THE ASSISTANT COLLECTOR CAPTAIN THOMAS MUNRO, TO THE SUPERINTENDENT, DATED 28TH MARCH 1796.—Transmits the statement called for on the subject of taxes paid by the weavers relating to the Central division.	69
ENCLOSED IS:—Statement alluded to above	69
LX. LETTER FROM THE ASSISTANT COLLECTOR WILLIAM MACLEOD, TO THE SUPERINTENDENT, DATED 21ST APRIL 1796.—Forwards a statement of weavers and taxes paid by them in the Southern division, and also a report on the settlement of the districts after Survey	69
ENCLOSED IS:—Statement referred to	70-71
LXI. STATEMENT SUBMITTED BY THE ASSISTANT COLLECTOR J. G. GRAHAM OF THE NORTHERN DIVISION, showing all the taxes that the weavers pay	71
LXII. LETTER FROM S. R. LUSHINGTON, ACTING SECRETARY, REVENUE DEPARTMENT, TO THE SUPERINTENDENT, DATED 22ND AUGUST 1796.—Requests him to notify that all duties whatever upon the importation and transit of cotton and cotton thread are abolished throughout the districts	72
LXIII. CIRCULAR LETTER FROM THE SUPERINTENDENT, TO ALL ASSISTANT COLLECTORS, DATED 20TH JULY 1797.—Proposes an increase of the Undigai or stamp duty now levied on cloth at the time of sale—Arranges for imports and licenses—Circulates copies of advertisements containing the terms on which the licenses may be formed out with the least inconvenience to the inhabitants	72
ENCLOSED IS:—Advertisement alluded to containing full explanation of every article of taxation and rules to be observed by the customfarmers and others	73-77
LXIV. CIRCULAR LETTER FROM THE SUPERINTENDENT, TO ALL ASSISTANT COLLECTORS, DATED 25TH JULY 1797.—Transmits abstract of collection of customs in five of the best farms	77
ENCLOSED IS:—Abstract of the statement alluded to	78-79
LXV. LETTER FROM THE ASSISTANT COLLECTOR J. G. GRAHAM, TO THE SUPERINTENDENT, DATED 5TH AUGUST 1797.—Suggests that a private individual is necessary who could substantially help the ryots with small advances to encourage cultivation—States that he has found one named Kasi Ram, an inhabitant of Uttangarai for the purpose—Rejects the proposals of one Letche Ram, who holds a cowle for five years for the tamarind farm	80
LXVI. LETTER FROM THE ASSISTANT COLLECTOR CAPTAIN WILLIAM MACLEOD, TO THE SUPERINTENDENT, DATED 7TH AUGUST 1797.—Forwards a list of articles for taxation and also a list of various sorts of cloth on which the stamp duty is collected—Requests instructions as to whether the proposed rates of taxation in the two lists may be established—Solicits instructions as to whether the road-customs are intended to be abolished on articles included in the license	80-81
ENCLOSED ARE:—1. List of articles together with the proposed rates of taxes according to Colonel Read's plan exempting them from the road customs. 2. Statement of duties proposed to be collected by the stamp or choppa on cloth	81-82
LXVII. LETTER FROM THE ASSISTANT COLLECTOR ROBERT HAMILTON, TO THE ASSISTANT COLLECTOR CAPTAIN WILLIAM MACLEOD, DATED 15TH AUGUST 1797.—Informs him that the Superintendent approved of the proposed rates of taxation on the several articles and stamp duties, except on wheat	82
LXVIII. LETTER FROM THE ASSISTANT COLLECTOR CAPTAIN WILLIAM MACLEOD, TO THE SUPERINTENDENT, DATED 21ST AUGUST 1797.—Forwards a statement of the offers made for the sayar of his division and his explanation as to the present mode of taxation and the attempt made to ascertain what mode would best suit the inhabitants—Superintendent's orders awaited before coming to a final settlement	82-83
ENCLOSED IS:—Statement of offers alluded to	83

No.	PAGE
LXIX. CIRCULAR LETTER FROM THE SUPERINTENDENT, TO ALL ASSISTANT COLLECTORS, DATED 27TH AUGUST 1797.—Regarding the permanent settlement of the land-rent; the levy of extra assessment on field or garden productions; the payment of taxes either by the farmers or by the merchants; Non-interference with the cultivators, and avoidance of all demands upon consumers—Security to the farmer as to the advantages of his licenses and security to the merchants against his impositions—Avoidance of monopoly—Abolition of road-customs on the articles upon which licenses are granted	84-86
LXX. LETTER FROM THE ASSISTANT COLLECTOR J. G. GRAHAM, TO THE SUPERINTENDENT, DATED 15TH SEPTEMBER 1797.—Renting of the sayar farm at a reduced rate, allowing four annas for the exemption of the usual duties on grain exported, one anna for the exportation of cloth, and one anna for striking of the still duties on the articles included in the pomu—Settlement with the sayar farmer regarding the levy of the usual duties on the articles included in the pomu—Issue of pattas to both farmers with instructions to the Tahsildars—Further observations with regard to the payment and levy of pomu	87-88
LXXI. LETTER FROM THE ASSISTANT COLLECTOR CAPTAIN J. G. GRAHAM, TO THE SUPERINTENDENT, DATED 17TH SEPTEMBER 1797.—Proposal to farm out the shroff-gutta as an experimental measure.	88
LXXII. LETTER FROM THE ASSISTANT COLLECTOR WILLIAM MACLEOD, TO THE SUPERINTENDENT, DATED 18TH SEPTEMBER 1797.—Forwards a statement of the customs of the Southern division, showing the amount for which they were rented out—States that, although the duty on cloth has been raised, it does not make up half the deficiency occasioned by the exemption of customs on grain—Reports the appointment of Jawab-Nawis Venkata Rao as Tahsildar of Belur and Vella Pillai to act for him and also on the conduct of the late Tahsildar Mahommed Khan	88
ENCLOSED IS :—Statement referred to above, showing the settlement of the custom farms in fasli 1207 as compared with those of 1206 in the Southern division	89
LXXIII. LETTER FROM THE SUPERINTENDENT TO THE ASSISTANT COLLECTOR CAPTAIN J. G. GRAHAM, DATED 15TH OCTOBER 1797.—Suggests the abolition of the road-customs as all the inhabitants complain of them—Submits the results of his enquiry and the necessary amendments to the rules regarding the license-patta—Suggests the inclusion of the fruit-trees and fisheries in the farm and the duties in the license—Desires that the Excise and road-Customs to be farmed out into as many farms as could be done by the farmer of the whole	89-90
ENCLOSED ARE :—1. Enquiry made by the Superintendent, concerning the licenses of excise duties in the Baramahal in Fasli 1207. It explains in detail the objections made by the inhabitants, merchants and other individuals to the various duties now in force but more especially to some additional ones now introduced, together with the new regulations introduced by the Superintendent. 2. Statement of the road customs levied by the sayar farmer on the articles now included among the licenses. 3. Omitted. 4. Estimate of the relative proportional quantities of articles of provision consumed daily in the Baramahal. 5. Statement of the different cloths manufactured in the Baramahal	90-109
LXXIV. LETTER FROM THE ASSISTANT COLLECTOR THOMAS MUNRO, TO THE SUPERINTENDENT, DATED 18TH OCTOBER 1797.—Gives reasons against levying an additional tax on garden productions	109-110
LXXV. LETTER FROM THE ASSISTANT COLLECTOR MAJOR WILLIAM MACLEOD, TO THE SUPERINTENDENT, DATED 26TH JANUARY 1798.—Desires to abolish the inner road-customs as it would be inconvenient to collect new taxes under pomu or licenses—States the expenses of the sayar farmers would not be diminished and the additional sibbendi would be an increase to the former expenses—Explains why certain papers were forwarded to the Superintendent in Hinduvi and Kanarese without English translation	110-111
ENCLOSED ARE :—1. Translation of a letter written in Hinduvi by the Assistant Collector of the Southern division to the Superintendent on the 11th June 1797 in general terms of the several transactions in his division, and also abolishing the custom duties on grain in the Southern division from fasli 1207 and reporting that the ryots have it in their option to take or reject lands as they please. Frauds committed by some of the Karnams detected. Plan suggested for preventing the ryots from giving up much of their lands. 2. Translation of the Hinduvi memorandum accompanying the Assistant Collector's letter to the Superintendent, dated 11th June 1797, on the assessment and the progress of cultivation in his division, on the	

No.	PAGE
	subject of licenses of those articles which ought not to be rented out—Full explanation for his so doing. Modes proposed for exacting customs on several articles 111-114
LXXVI.	LETTER FROM THE SUPERINTENDENT, TO CAPTAIN J. G. GRAHAM, ASSISTANT COLLECTOR, NORTHERN DIVISION, DATED 21ST FEBRUARY 1798.—General complaint of the weavers against the loom-tax—Procedure to enforce it—Proposal to reduce it on the class of weavers called Kaikolvans and Koliyars—Proportionate levy of the loom-tax on Jadars, Seniyars, Kaikolvans, Koliyars and Totis—Exemption on the stamp-duty of all the weavers—Exemption of the loom-tax for the periods they have severally paid the stamp-duty and the payment collectively of the total monthly assessment of individuals in every village—Detection of an unusual duty levied by a Sayar farmer on the bullocks—Announcement of the demand of custom on bullocks as unauthorized 114-116
LXXVII.	LETTER FROM THE ASSISTANT COLLECTOR MAJOR J. G. GRAHAM, TO THE SUPERINTENDENT, DATED 24TH FEBRUARY 1798.—Remarks on the pomu or excise duties lately introduced in the Northern division—His opinion on the present mode of collecting customs—Reasons for accepting the proposals of Kasi Ram and remarks on the consequences likely to be produced from detailed farms of the Excise—Transmission of table of the Sayar duties and of a statement of the expenses of collection by both farmers 116-117
	ENCLOSED ARE:—1. Remarks on the excise duties intended as an accompaniment to the Superintendent's enquiry on the same subject showing the various objections of the Sayar farmers and others with his corrections. 2. Translation of a cowle paita in the name of Ramachandra Rao, farmer of the Sayar or customs in the Northern division of the Ceded Districts. 3. Account particulars of expenses of collection by the farmer of the customs in the Northern division. 4. Account particulars of expenses of collection by the farmer of the pomu in the Northern division. 5. Shudamed Sayar Tirvai Dittum or the established rates of customs in the Ceded Districts 117-132
LXXVIII.	LETTER FROM THE DEPUTY COMMISSIONER J. B. TRAVERS, TO THE SUPERINTENDENT, DATED 16TH JANUARY 1798.—Opinion desired on the enclosed extract of the Proceedings of the Board of Revenue respecting the most approved method of renting the customs or managing them by amanis ... 133
	ENCLOSED IS:—Extract of the Proceedings of the Board of Revenue referred to 133.
LXXIX.	LETTER FROM CAPTAIN J. G. GRAHAM, ASSISTANT COLLECTOR, TO THE SUPERINTENDENT, DATED 2ND MARCH 1798.—Issues orders to each district that in lieu of chappavari or stamp-duties a monthly barja should be paid to the Sayar farmers by certain class of weavers and states the measures taken in consequence of several weavers objecting to the loom-tax—Forwards complaint of a ryot against the Sayar farmer for demanding customs on a bullock at the time of sale 133-134
LXXX.	CIRCULAR LETTER FROM THE SUPERINTENDENT, TO ALL ASSISTANT COLLECTORS, DATED 25TH APRIL 1798.—Desires to devise a plan for ascertaining and simplifying the rates of customs. Circulates a form to all the respective divisions for a report on the affairs of a mandi or farm of the Sayar and requests to be furnished with similar reports from each division—Details.
	(1) The nature of a <i>Mandi</i> —A district may contain several mandis—The rent so collected is attached to a particular district composing a revenue collection or province, distinct from the land-rent. In some mandis.
	(2) <i>Margs</i> or road-customs are levied under three distinctions, viz., (1) <i>Baramargs</i> , (ii) <i>Arddhamargs</i> and (iii) <i>Arddhabaramargs</i> .
	(3) <i>Grams</i> or villages (the customs levied in them are upon commodities paid by the vendor or the purchaser).
	(4) <i>Santas</i> or weekly fairs—the collections made at these markets are levied upon shops and stalls.
	(5) <i>Jatras</i> or annual fairs established for the performance of certain religious ceremonies by the Hindus—The customs collected at these fairs are usually spent for the support of the Devasthanams or are divided among the Brahmins and pūjaris—Details the several inferior divisions in the Sayar—The mode and the collections made on each including <i>jins</i> or commodities. <i>Bhusa</i> , or all kinds of grain and pulse. <i>Basapayar</i> , such as sugar, oils and other luxuries. <i>Palasarg</i> , such as thread, ropes, cloth, silk, metals, spices, perfumes, etc. <i>Ohillar jins</i> small articles of every kind and of little value. <i>Singoti</i> or horned cattle including all quadrupeds and poultry. <i>Motād</i> or quantity, weight or number of any class on which a duty is levied. <i>Nakdi Hāsib</i> or rates in

CONTENTS

x

No.	PAGE
<p>money. <i>Jinsi Hāsil</i> or rates in kind. <i>Māmūl Hāsil Asāmis</i> or persons who pay the ordinary established rates. <i>Oowls Hāsil</i> asāmis or the persons who pay customs which they may stipulate themselves. <i>Jinsi Muāfi</i> or <i>sorī</i>, or deductions from the number of bullock loads, horses, cattle, sheep or whatever the investments may consist of before calculating the <i>hāsil</i> or customs. <i>Asāmi Muāfi</i> or immunities. <i>Mīrasis</i> or privileges.</p> <p>(6) <i>Bandobast</i> is the mode of management—The customs may be in <i>amāni</i>, i.e., entrusted to monthly servants, or may be rented <i>Sibbandimai</i> or <i>Sibbandi Siwae</i>, i.e., inclusive or exclusive of charges. The rents may likewise be inclusive or exclusive of <i>rusums</i>, <i>vartana</i> and <i>yeomiah</i>.</p> <p>(7) <i>Sibbandi</i> is the establishment of people required for the collections.</p> <p>(8) <i>Huttuwali</i> is the produce or collection of one year's account ...</p>	<p>...135-150</p>
<p>LXXXI. LETTER FROM THE ASSISTANT COLLECTOR MAJOR WILLIAM MACLEOD, TO THE SUPERINTENDENT, DATED 12TH MAY 1798.—Forwards a statement of the customs and licenses, showing an increase in the revenue in consequence of the transfer of the tamarind farm of Sendamangalam from 'Land-rent' to 'Licenses' ...</p>	<p>151</p>
<p>LXXXII. LETTER FROM THE SUPERINTENDENT, TO THE ASSISTANT COLLECTOR CAPTAIN J. G. GRAHAM, DATED 15TH MAY 1798.—Transmits copy of all memoranda on the subject of exactions of the pomu or excise duties with a view to settle the disputes between the farmers and the inhabitants—Brings forward several complaints against customs and excise farmers for the levy of illegal duties by the Assistant Collector Major William Macleod, referring to the numbers marked in the detailed list of village-taxes and licenses, dated 29th May 1798 ...</p>	<p>151-157</p>

THE BARAMAHAL RECORDS

SECTION VII—IMPOSTS

No. I

STATEMENTS OF THE CHIEF ARTICLES OF TRADE IN THE CEDED DISTRICTS.

Imports from the eastward partly exported to the westward southern division:—

- (1) Salt at $54\frac{1}{2}$ to 110 seers per pagoda.
- (2) Raw silk.
- (3) Copper, tutenaigue (zinc), lead and tin.
- (4) Majestum (aravi), a red dye.
- (5) Red thread, dyed by Majestum upon the Coast.
- (6) The root of the *Nona sedi* (aravi) for an inferior dye to the majestum.

The tree called *Nona sedi* is peculiar to the Tanjore country, where the rearing of it is a considerable branch of farming. It is cultivated from the seed. The shrub is dug up the third year after being sown for the sake of the root which is in its perfection the third year. Having seen several trees of this species in gardens in the Ceded countries, I conclude it would thrive in this quarter, as well as in Tanjore. The cultivation of them would be a considerable advantage to the country. But the first expense of introducing the planting of them should be at Government's expense; for which there could not be any return in less than thirty months. The expense of making a trial might be confined to one or two hundred pagodas.

- (7) Arakku (aravi), a gum used for dyeing silk of a crimson colour.
- (8) Silk cloths of different sorts.
- (9) Coarse broad cloths, red, green and yellow.
- (10) Berhampur turbans are sometimes imported from the eastward and sometimes from the northward by Bangalore, etc.
- (11) Opium and drugs.
- (12) Carpets.

N.B.—The order of numbers mark the proportion of customs levied relatively on the articles—that is No. 1 being the staple commodity.

Chief articles of trade, to the eastward partly imported from the westward, and partly the production or manufacture of the country:—

From the westward.

- (1) Betel, areca.
- (2) Pepper.
- (3) Sandalwood, in a very small proportion.
- (4) Spices, the production of the Malabar coast.

Production or manufacture of the country.

- (1) Cloths, general coarse and white women's cloths, coloured and coarse, men's cloths fine with silk borders, coarse handkerchiefs.
- (2) Lamp oil, three sorts.
- (3) Ghi.
- (4) Tobacco.
- (5) Iron and steel.

- (6) Wheat.
 (7) Mustard seed.
 (8) Wax and honey.
 (9) Saltpetre.
 (10) Brass and copper vessels.
 (11) Chilies or red pepper.
 (12) Gunnys and kambalis.
 (13) Coarse indigo pressed from the leaves of the INU (tree).
 (14) Sandalwood, which although very inferior to the sandal of Bālāghāt or the Malabar coast, being much cheaper is used by the inhabitants on that account.

No. II

PRICES of articles exported from and imported to the southern division of the Ceded countries.

(1)	Number of padis per pagoda.			Number of seers per pagoda.			Price of each piece in rupees.
	When dearest.	When cheapest.	Present price.	When dearest.	When cheapest.	Present price.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Salt	54½	110	54½	...	...	...	...
Raw silk	...	...	...	¼	1	¾	...
Copper	...	...	...	8½	10	8½	...
Tutenag (sinc)	...	...	...	16½	18	16½	...
Lead	...	...	...	25	40	31½	...
Tin	...	...	...	12½	16	12½	...
Majestum	...	...	...	8½	20	8½	...
Red thread	...	...	...	3½	3½	3½	...
Nona sedi	...	...	...	50	60	56	...
Arakku	...	...	...	20	40	30	...
Erandi oil	7½	30	10½	...	...	...	...
Sweet oil or ellu	5½	21	7	...	...	...	...
Iluppa oil	10½	30	10½	...	...	...	...
Ghi	7	15	8½	...	...	...	...
Tobacco	...	...	...	50	90	66	...
Iron	...	...	...	94½	186½	126	...
Steel	...	...	...	28	28	28	...
Wheat	23	80	23	...	...	...	...
Mustard seeds	14	80	24	...	...	...	...
Wax	14	24	57	...	...	...	...
Honey	7	15	8½	...	...	...	...
Saltpetre	...	...	...	50	98	78	...
Copper or brass vessels	...	...	...	6	7	7	...
Chilies	35	120	70	...	...	...	...
Pepper	...	...	...	10	19	12½	...
Gunnys	...	...	...	...	...	...	2 1½
Kambalis, coarse	...	...	...	...	...	...	1½ 1 1½
Coarse indigo from the tree	...	...	...	11	15	12½	...
Betel areca	...	...	...	20	28	22½	...
Sandalwood	...	...	...	80	110	98	...
Cardamoms	...	...	...	4½	6	4½	...
Cloves	...	...	...	1	1½	1½	...
Nutmeg	...	...	...	¼	1	¼	...
Mace	...	...	...	3½	1½	5½	...
Opium	...	...	...	...	...	1½	...

The price of sandalwood which is the production of the Malabar coast or the Mysore country is considerably higher than the above which is to be understood as the price of sandalwood produced in the neighbouring hills.

Padi is a measure holding as much dry rice as is equal to the weight of 110 rupees.

Seer the weight of 24 rupees.

No. II.

PRICES current in Salem on the 26th December 1793, also the highest and lowest prices of imports and exports at other periods.

(1)	Current prices per pagoda in <i>seers</i> .	Extremes per star pagoda in <i>seers</i> .	Current prices per star pagoda in <i>padis</i> .	Extremes per star pagoda in <i>padis</i> .	
(1)	(2)	(3)	(4)	(5)	
Imports from the eastward—		WEIGHT.		MEASURE.	
Salt ... ..	...	...	54½	50	110
Silk ... ..	...	...	...	...	...
Copper	8½	8 1	...	...	...
Tutenaigne (zinc)	16½	15 18	...	...	...
Lead	31½	25 40	...	...	...
Tin	12½	11 16	...	...	...
Majestum	8½	8 20	...	...	...
Red thread dyed by majestum	3½	3½ 3½	...	...	...
The root of Nona sedi	56	50 60	...	...	...
Arakku	30	20 40	...	...	...
Opium	1½	1½ 1½	...	...	...
Imports from the westward—					
Betel areca	22½	20 28	...	...	...
Pepper	12½	10 19	...	...	...
Cardamoms	4½	4½ 6	...	...	...
Cloves	1½	1 1½	...	...	...
Nutmeg	½	½ 1	...	...	...
Mace	½	½ ½	...	...	...
Productions of the country—					
Erandi or castor oil ... ..	...	...	10½	7½	30
Ellu or jingelly oil ... ..	...	...	7	5½	21
Iluppa oil (from a tree) ... ..	...	...	10½	10	30
Ghi ... ..	...	...	8½	7	15
Tobacco	66	50 90	...	...	...
Iron	126	94 186	...	...	...
Steel	28	28 30	...	...	...
Wheat ... ..	...	...	23	23	80
Mustard seeds ... ..	...	...	24	14	80
Wax	17	14 24	...	...	...
Honey ... ..	...	...	8½	7	15
Saltpetre	78	50 90	...	...	...
Brass and copper vessels	7½	6 7	...	...	...
Gunnys, each Rs. 1 to 2 ... ..	...	...	...	...	...
Kambali, each Rs. 1 to 1½ ... ..	...	...	...	...	...
Chilies ... ..	...	...	70	35	120
Coarse indigo from a tree	12½	11 15	...	...	...
Sandalwood from the neighbouring hills.	90	80 110	...	...	...

Seer is a weight of 24 rupees. 210 *seers* make 1 bullock load.
Padi is a measure holding the weight of 110 rupees in dry rice.
 46 *Padis* make one bullock load.

No. IV

Exports and imports of the six northern districts, Central division.

Exports.	Average price.
Bālāghāt rice	2,100 gunnys at ... Rs. 8
Dhal etc.	500 gunnys at ... Rs. 9
Ghi	200 maunds at ... Pag. 1½
Tobacco	2,700 maunds at ... Pag. 1
Bhausā Anaj	2,400 gunnys at ... Rs. 8
Coarse { length cloths { breadth	10 at 25 } 1 at 2 chintz } 3,000 ps. ... Rs. 2 to Rs. 4 each.
Bullocks	500 Pags. 1 to 10
Sheep	3,000 Rs. 1 to 2

THE BARAMAHAL RECORDS

From Bālāghāt—imports.

		Average price
Betel-nut	480 gunnys at ...	20 star Ps. each.
Garlic	3 gunnys ...	1 Pag. $\frac{1}{2}$ maund.
Redwood, dyeing *	20 maunds ...	Rs. 10 $\frac{1}{2}$ maund.
Thread	40 maunds ...	Rs. 12 $\frac{1}{2}$ maund.
Black pepper	100 maunds ...	Rs. 10 $\frac{1}{2}$ maund.
Sikakai	200 maunds ..	Rs. 1 $\frac{1}{2}$ $\frac{1}{2}$ maund.

* Called Chenkāvi. This root makes the best red dye. It is brought from Nagor and other districts to the north and west of Mysore, a bastard sort is found in small quantities up the Ceded countries.

To Carnatic—exports.

		Average price.
Erandi	1,500 gunnys at ...	1 Pag.
Til	1,000 gunnys at ...	4 Rs.
Pulse	1,500 gunnys at ...	5 Rs.
Ghi	800 maunds at ...	1 $\frac{1}{2}$ Pag.

From Carnatic.

Salt	13,000 gunnys at ...	1 pag. ...	Of these 3,000 gunnys are sold in the districts and the remaining 10,000 gunnys to Bālāghāt
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Drugs ... }
 Shiraz Velvet }
 Broad cloth } These are in quantities too small to be included as articles of trade.
 Sulphur ... }

It is supposed that if Tippoo gives no interruption, the imports next year from Mysore would increase to 1,500 bullock loads of betel, 2,000 of cotton and 4 or 500 of thread.

The *maund* in the above statement is of 40 seers at Rs. 24 each.

No. V

Tables of the exports and imports from and to the northern division of the Baramahal in fasli 1202 showing the quality of each commodity, its quantity, average prime cost, expense of conveyance, including the customs, average amount of sales and the net profit accruing to the merchant.

Commodities.	Gunnys or bullock loads.	Maunds.	Candis, croes.	Number.	Average prime cost.
(1)	(2)	(3)	(4)	(5)	(6)
China silks	15 $\frac{1}{2}$	157 $\frac{1}{2}$	...	...	Star pags. 6,378 $\frac{1}{2}$
Sugarcandy	28	280	...	...	322
Ood (Frankincense)	24	240	...	...	312
Ginger	1	10	...	...	7 $\frac{1}{2}$
Tobacco	627	6,270	...	...	2,508
Tamarind	11	110	...	...	22
Spices (various)	190 $\frac{1}{2}$	1,902 $\frac{1}{2}$	...	...	25,837 $\frac{1}{2}$
Red thread	3 $\frac{1}{2}$	35	...	...	280
Sea salt	17,235 $\frac{1}{2}$	...	6,894 $\frac{1}{2}$	...	1,723 $\frac{2}{5}$
Rice	3,322 $\frac{1}{2}$	...	1,661-2 $\frac{1}{2}$	...	13,289
Paddy	199	...	149 $\frac{1}{2}$	...	697
Ragi	303 $\frac{1}{2}$	...	227 $\frac{1}{2}$	...	909
Dhal (mushru)	5	...	2 $\frac{1}{2}$	...	17 $\frac{1}{2}$
Palmyra jaggery	155	1,550	...	...	620
Cloths of sorts	305 $\frac{1}{2}$	...	...	...	45,875
White cloths (coarse) ... ..	...	...	...	741	476
Chintz (Wallaipet)	1	...	...	...	170
Taffetas (second sort)	57	...	...	11,425	31,410 $\frac{1}{2}$
Broad cloth (Europe) ... ..	...	...	...	24	69
Sheep ... ..	...	...	...	5,220	1,305
Cattle ... ..	...	...	...	446	1,581

IMPOSTS

5

To Bālāghāt through the Bāramahal.

Commodities—cont.	Gunnys or bullock loads.	Maunds.	Candis, croes.	Number or cooly loads.	Average prime cost.	Expense of conveyance including customs.	Total.	Amount of sales.	Net profit to the merchants.
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Imports from the Carnatic.					Star pags.	Star pags.	Star pags.	Star pags.	Star pags.
	China silks	3	30	...	1,215	19½	1,234½	1,386½	151½
	Sugar candy	8	80	...	92	53	145	156½	8½
	Ood (Frankincense)	24	240	...	312	159	471	510	39
	Ginger	1	10	...	7½	6½	14½	15½	1
	Tobacco	627	6,270	...	2,508	2,201½	4,709½	4,960½	251
	Tamarind ... ..	...	...	...	...	...	...	...	...
	Spices (various)	172½	1,722½	...	25,837½	1,248½	2,786½	30,315	3,229
	Red thread	10,567½	...	4,227	1,056½	17,964½	19,021½	20,978½	1,056½
	Sea salt	2,322½	...	1,161-2½	9,289	870½	10,159½	10,450½	290½
	Rice ... ..	...	...	...	...	...	...	...	...
	Paddy ... ..	...	...	...	...	...	...	...	...
	Ragi ... ..	...	...	...	...	...	...	...	...
	Dhal (mushru)	155	1,550	...	620	465	1,085	1,123½	38½
	Palmyra jaggery	175½	...	...	26,287	1,442	27,729	31,672	3,943
	Cloths of sorts ... ..	...	...	...	...	...	...	...	...
	White cloths (coarse) ... ..	...	...	...	...	...	...	...	...
Chintz (Wallajapet)	29	...	...	5,800	15,950	210½	16,160½	18,552½	2,322½
Taffetas (second sort) ... ..	...	...	...	24	69	2½	71½	81½	10½
Broad cloth (Europe) ... ..	...	...	...	3,279	819½	170	989½	1,093½	104
Sheep ... ..	...	...	...	...	...	...	...	...
Cattle ... ..	...	...	...	...	...	...	...	...

To the Bāramahal and disposed of in the Northern division.

Commodities—cont.	Gunnys or bullock loads.	Maunds.	Candis, croes.	Number or cooly loads.	Average prime cost.	Customs, etc.	Total.	Amount of sales.	Net profit to the merchants.	
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Imports from the Carnatic.					Star pags.					
	China silks	12½	127½	...	5,163½	43	5,206½	5,723½	516½	
	Sugar candy	20	200	...	230	6½	236½	259½	23	
	Ood (Frankincense) ... ..	...	...	...	...	...	...	...	...
	Ginger ... ..	...	...	...	...	...	...	...	...
	Tobacco ... ..	...	...	...	...	...	...	...	...
	Tamarind	11	110	...	22	16	38	44	6	
	Spices (various)	15	150	...	2,250	56½	2,306½	2,531½	225	
	Red thread	3½	35	...	280	62	342	352	10	
	Sea salt	6,668	...	2,667½	6,668½	7,501½	8,168½	8,834½	666½	
	Rice	1,000	...	500	4,000	575	4,575	4,437½	62½	
	Paddy	199	...	149½	897	74½	671½	6,904½	18½	
	Ragi	303	...	227½	909	113½	1,022½	1,020½	28½	
	Dhal (mushru)	5	...	2½	17½	15	32½	37½	5	
	Palmyra jaggery ... ..	...	...	...	...	...	...	...	...
	Cloths of sorts	130½	19,538	781½	20,319½	22,761½	2,442½
	White cloths (coarse)	741	476	30	506	516	10
Chintz (Wallajapet) ... ..	...	...	...	...	...	...	...	...
Taffetas (second sort)	28	...	...	5,628	15,449½	203½	15,653½	17,970½	2,317½
Broad cloth (Europe) ... ..	...	...	...	...	...	...	...	...
Sheep ... ..	...	...	...	1,941	485½	102	587½	647	60½
Cattle ... ..	...	...	...	446	1,561	200	1,761	1,761	...

THE BARAMAHAL RECORDS

To the Southward through the Baramahal.

Commodities—cont.	Gunnys or bullock loads.	Maunds.	Candis, croes.	Number.	Prime cost.	Customs, etc.	Total.	Amount of sales.	Profit.
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
China silks
Sugar candy
Ood (Frankincense)
Ginger
Tobacco
Tamarind
Spices (various)
Red thread
Sea salt
Rice
Paddy
Ragi
Dhal (mushru)
Palmyra jaggery
Cloths of sorts
White cloths (coarse)
Chintz (Walla-japet) ...	1	...	...	...	170	6	176	197½	21½
Taffetas (second sort)	7	19½	½	19½	22½	3
Broad cloth (Europe)
Sheep
Cattle

Imports from the Carnatic

To the Baramahal.

Commodities.	Gunnys.	Maunds.	Candis, croes.	Number.	Prime cost.
(1)	(2)	(3)	(4)	(5)	(6)
Black pepper ...	54½	543½	...	...	1,689½
Sikakai ...	65½	657	...	...	82½
Silk ...	...	2	...	...	80
Methi ...	6	60	...	...	35
Cotton ...	19½	198	...	...	356½
Peas (onions) ...	17	172	...	...	17½
Red thread ...	...	2½	...	...	13½
Khopra ...	2,698½	26,937	...	...	26,937
Lao (blackwax) ...	5½	52½	...	...	105
Garlic ...	19½	19½	...	...	97
Red dye ...	2	20	...	...	13½
Dhannia ...	4	4	...	...	17
Red ohilies ...	1½	7	...	...	7
The kusamba flower (a red dye) ...	1	10	...	...	16½
White thread ...	180½	1,812½	...	...	4,438½
Turmeric ...	12½	128	...	...	103½
Betel nut (areca) ...	6,264½	60,248½	...	...	91,972½
Jaggery (first sort) ...	47½	472	...	...	330½
Tamarind ...	36	363	...	...	54
Ganja (bang) ...	5½	54	...	...	124½
Bees wax ...	4½	48	...	...	96
Khatta (a nut taken with betel) ...	35	35½	...	...	726
Erandi tailum (oil) ...	13	130	...	...	91
Mitta tailum (oil) ...	1	10	...	...	7
Brown sugar candy ...	6	6	...	...	99
Buller ...	506½	...	379½	...	664½

Imports from Bālaghāt.

IMPOSTS

To the Bāramahal.

Commodities—cont.	Gunnys.	Maunds.	Candis, croes.	Number.	Prime cost.	Customs, etc.	Total.	Amount of sales.	Profit.
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Black pepper	10½	106	...	...	318	18½	336½	371	34½
Sikakai	35½	357	...	...	44½	82½	107½	125	17½
Silk... ..	...	...	...	...	...	...	...	...	...
Méthi	6	60	...	...	35	10½	45½	51	5½
Cotton	17	170	...	...	306	29½	335½	382½	46½
Peas (onions)	17	173	...	...	17½	21½	38½	3	2½
Red thread... ..	...	2½	...	...	13½	½	18½	14½	1
Khopra	3	30	...	...	30	5½	35½	39	4½
Lac (blackwax)	4	10	...	...	20	1½	21½	25	3½
Garlic	4	40	...	...	20	7	27	30	3
Red dye ... ..	...	...	...	...	...	...	...	...	...
Dhannia	4	40	...	...	17	7	24	27	7
Red chillies	1½	17	...	...	7	1½	8½	10	1½
The kusamba flower (a red dye).	1	10	...	...	16½	2½	18½	20	1½
White thread	64	640	...	...	1,920	192	2,112	2,250	138
Turmeric	3	30	...	...	24½	1½	26½	31½	5
Betel nut (areca) ..	1006	10,060½	...	...	15,090½	1,760½	16,861½	17,867½	1,006
Jaggery (1st sort) ...	47½	472	...	...	330½	47½	377½	413	35½
Tamarind ... ..	...	...	...	...	...	...	...	...	...
Ganja (bang) ... ..	...	...	...	...	...	...	...	...	...
Bees wax ... ..	...	...	...	...	...	...	...	...	...
Khatta (a nut taken with betel).	...	...	...	...	...	...	...	...	...
Erandi tallum (oil) ...	...	...	...	...	...	...	...	...	...
Mitta tallum (oil) ...	...	...	...	...	...	...	...	...	...
Brown sugar candy ...	...	...	...	...	...	...	...	...	...
Buller	17	...	12·16	...	22½	1	23½	30	6½

Imports from Bāligahat.

To Dharmapuri, Salem, etc.

Commodities—cont.	Gunnys.	Maunds.	Candis, croes.	Number.	Prime cost.	Customs, etc.	Total.	Amount of sales.	Profit.
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Black pepper	2	...	...	6	½	6½	7½	1
Sikakai
Silk	2	...	...	80	½	80½	88½	8
Méthi
Cotton
Peas (onions)
Redthread
Khopra	2,695½	26,855	...	...	26,855	5,371	34,266	35,582½	3,856½
Lac (blackwax)
Garlic
Red dye
Dhannia
Red chillies
The kusamba flower (a red dye).
White thread
Turmeric
Betel nut (areca)
Jaggery (first sort)
Tamarind
Ganja (bang)
Bees wax
Khatta (a nut taken with betel).
Erandi tallum (oil)
Mitta tallum (oil)
Brown sugar candy
Buller

Imports from Bāligahat.

To the Carnatic.

Commodities—cont.	Gunnys.	Maunds.	Candis, croes.	Number	Prime cost.	Customs, etc.	Total.	Amount of sales.	Profit.	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	
Imports from Balāghāt.	Black pepper	43½	438½	...	...	1,315½	184 ⁷ / ₁₆	1,479 ⁷ / ₁₆	78 ¹ / ₁₆ 1,5	98½
	Sikakai	30	300	...	...	37½	112 ⁷ / ₁₆	150	180	80
	Silk ... ..	...	...	...	...	...	...	...	...	...
	Methi ... ..	...	...	...	...	...	...	...	...	...
	Cotton	2½	28	...	...	50½	6½	56½	61	4½
	Peas (onions) ... ..	...	...	...	...	...	...	...	...	...
	Red thread ... ..	...	...	...	...	...	...	...	...	...
	Khopra	5	52	...	...	52	19½	71½	79	7½
	Lac (blackwax)	4½	42½	...	...	85	15½ ³ / ₁₆	100½ ³ / ₁₆	106½	3 ³ / ₁₆
	Garlic	15½	154	...	...	77	57½	184½	154	19½
	Red dye	2	20	...	...	13½	9	22½	27	4½
	Dhannia ... ..	...	...	...	...	...	...	...	...	...
	Red chilies ... ..	...	...	...	...	...	...	...	...	...
	The kusamba flower (a red dye). ... ..	...	...	...	...	...	...	...	...	...
	White thread	117½	1,172½	...	...	3,225 ¹ / ₁₆	527½	3,752½ ¹ / ₁₆	3,958	205 ⁵ / ₁₆
	Turmeric	9½	98	...	...	79 ³ / ₁₆	34½	113½ ³ / ₁₆	120	6 ³ / ₁₆
	Betel nut (areca)	5,258½	52,588	...	...	78,882 ³ / ₁₆	19,720½	18,602½	1,05,176	6,573½
	Jaggery (first sort) ... ..	...	...	...	...	...	...	...	...	...
	Tamarind	36	360	...	...	54	108	162	172	10
	Ganja (bang)	5½	54	...	...	124 ³ / ₁₆	20½	144 ⁷ / ₁₆	162	17 ⁵ / ₁₆
	Bees wax	4½	48	...	...	96	18	114	120	6
	Khatta (a nut taken with betel).	35	350½	...	...	736	157½	892½	981½	87½
	Erandi tailum (oil)	13	130	...	...	91	32½	123½	130	6½
Mitta tailum (oil)	1	10	...	...	7	2½	9½	10½	1	
Brown sugar candy	6	60	...	...	99	27	126	138	12	
Buller	489½	...	1,366-19	...	642 ³ / ₁₆	367	1,009 ³ / ₁₆	1,032 ³ / ₁₆	23	

Commodities.	Gunnys.	Maunds.	Candis, croes.	Number.	Prime cost.
(1)	(2)	(3)	(4)	(5)	(6)
Imports from Balāghāt.	Mustard seed ... ..	...	2½	...	4 ³ / ₁₆
	Oil seed ... ..	...	433	...	893 ¹ / ₁₆
	Chillar Kaidhāniam... ..	...	1,628½	...	2,442½
	Betel leaf ... ..	...	168	...	340
	Kambalis ... ..	...	1½	...	50
	Pieces of gunny ... ..	...	1	...	40
	Pambey cloths ... ..	...	104	...	15,600

Commodities.	Gunnys.	Maunds.	Candis, croes.	Number.	Prime cost.	Customs, etc.	Total.	Amount of sales.	Profit.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

To the Bāramahal.

Imports from Balāghāt.	Mustard seed	2½	...	1-6	4 ³ / ₁₆	1½	5½	5½	4	
	Oil seed ... ..	...	...	...	...	...	...	...	...
	Chillar Kaidhāniam ... ..	...	...	...	...	...	...	...	...
	Betel leaf	168	...	...	50	340	31½	371	403	31 ⁵ / ₁₆
	Kambalis	1½	...	...	...	18½	2	20½	22	1½
	Pieces of gunny ... ..	...	...	...	...	...	...	...	...	...
	Pambey cloths ... ..	...	...	...	...	...	...	...	...	...

To the Carnatic.

Imports from Balāghāt.	Mustard seed ... ..	...	...	...	...	...	...	...	...
	Oil seed	433	...	324½	...	893 ¹ / ₁₆	487½	1,380 ³ / ₁₆	1,420½	40 ³ / ₁₆
	Chillar Kaidhāniam	1,628½	...	1,221-7½	...	2,442½	916½	3,358½	3,664	305½
	Betel leaf ... ..	...	...	...	...	...	...	...	...	...
	Kambalis ... ..	...	...	...	...	...	...	...	...	...
	Pieces of gunny	1	...	...	40	10	2	12	13	1
	Pambey cloths	104	...	...	15,600	11,700	416	12,116	13,630½	1,514½

IMPOSTS

9

Exports to Bālāghāt.

Commodities.	Gunnys.	Maunds.	Candis croas.	Number.	Prime cost.
(1)	(2)	(3)	(4)	(5)	(6)
Jaggery (first sort)	744	7,442	...	...	3,721
Indigo (coarse)	18½	182	...	...	915
Adrak	...	18	...	...	27
Jira	44½	449	...	...	1,347
Erandi oil	33½	334	...	...	250½
Jingilly oil, wild	5½	56	...	...	22½
Mitta Tail (Til)	102½	1,023½	...	...	767½
Tobacco	461½	4,616½	...	...	4,155
Sikakai	2	20	...	...	6
Tamarind	232½	2,328½	...	...	349½
Honey	...	58	...	...	46½
Palmyra jaggery	852½	8,525	...	...	3,410
Manilla gram	1	...	...	...	1½
Mung	98	...	49 2½	...	147½
Rice	2,679½	...	1,339½	...	7,368½
Flax seed	22½	...	11½	...	22½
Kodru (dry grain)	14	...	7	...	10½
Harbari (dry grain)	3	...	1½	...	9½
Sama (dry grain)	705	...	352½	...	616½
Haruk (dry grain)	433½	...	433½	...	650½
Gram	583½	...	291 12½	...	729½
Raly	74	...	37	...	64½
Chuni	37	...	27½	...	76 5/8
Buller (dry grain)	78	...	39	...	68½
Wheat	150	...	75	...	712½
Buller Dhal	4½	...	2 7½	...	5 5/8
Chillar Dinnu	142	...	106½	...	313
Steel	49½	...	...	14,850	297
Dubbers	...	...	...	40	8 5/8
Kambalis	6	...	...	300	157

Produce and manufacture of the Bāramahal.

Exports to Bālāghāt.

Commodities.	Gunnys.	Maunds.	Candis croas.	Number.	Prime cost.	Customs, etc.	Total.	Amount of sales.	Profit.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Jaggery (1st sort)	...	...	...	...	...	...	...	...	...
Indigo (coarse)	17½	178	...	...	890	39½	929½	961	35½
Adrak	...	...	...	...	...	...	...	...	...
Jira	44½	449	...	...	1,347	101	1,410½	1,401½	33½
Erandi oil	...	...	...	...	...	...	...	...	...
Jingilly oil, wild	...	...	...	...	...	...	...	...	...
Mitta Tail (Til)	...	...	...	...	...	...	...	...	...
Tobacco	252½	2,524½	...	...	2,272½	505	2,777½	3,030	252½
Sikakai	...	...	...	...	...	...	...	...	...
Tamarind	...	3½	...	...	1/16 & 2/16	1/16 of 1/16	...	1/16 & 2/16 of 1/16	1/16 of 1/16
Honey	...	...	...	...	...	...	...	...	...
Palmyra jaggery	706½	7,065	...	...	2,826	1,236½	4,062½	5,298½	1,236½
Manilla gram	...	...	...	...	...	...	...	...	...
Mung	10½	...	5 2½	...	15½	10½	25½	27	1½
Rice	181½	...	90 12½	...	498 1/16	181½	679 1/16	702 5/8	22 1/16
Flax seed	...	...	...	...	...	...	...	...	...
Kodru (dry grain)	...	...	...	...	...	...	...	...	...
Harbari (dry grain)	...	...	...	...	...	...	...	...	...
Sama (dry grain)	...	...	...	...	...	...	...	...	...
Haruk (dry grain)	...	...	...	...	...	...	...	...	...
Gram	275½	...	137-12½	...	344½	275½	619½	644½	25½
Raly	...	...	...	...	...	...	...	...	...
Chuni	...	...	...	...	...	...	...	...	...
Buller (dry grain)	...	...	...	...	...	...	...	...	...
Wheat	126½	...	68½	...	600½	97½	695½	745½	50
Buller Dhal	...	...	...	...	...	...	...	...	...
Chillar Dinnu	...	...	...	...	...	...	...	...	...
Steel	49½	...	...	14,850	297	87½	884½	412½	28
Dubbers	...	...	...	...	...	...	...	...	...
Kambalis	...	...	...	...	...	...	...	...	...

Produce and manufacture of the Bāramahal.

Home consumption.

Commodities.	Gunnys.	Maunds.	Candis cross.	Number.	Prime cost.	Customs, etc.	Total.	Amount of sales.	Profit.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Jaggery (1st sort) ...	503½	5,037	...	...	2,516½	63	2,581½	2,613½	31½
Indigo (coarse) ...	...	...	...	...	...	...	...	...	...
Adrak ...	...	11	...	...	16½	1½	17½	18½	1½
Jira ...	...	...	...	...	...	...	...	...	...
Brandi, oil ...	...	...	...	...	...	...	...	...	...
Jingilly oil wild ...	...	...	...	...	...	...	...	...	...
Mitta Tail (Til) ...	4½	43½	...	...	32½	1½	33½	36	2½
Tobacco ...	209	2,022	...	...	1,882½	26½	1,908½	1,961	52½
Sikakai ...	2	20	...	...	6	½	6½	7	½
Tamarind ...	232½	2,328½	...	...	349½	29½	378½	407½	29½
Honey ...	...	58	...	...	46½	1½	47½	52	4½
Palmyra Jaggery ...	146	1,460	...	...	584	18½	602½	638½	36½
Manilla gram ...	1	...	...	...	1½	1½	1½	1½	½
Mung ...	88	...	44	...	132	22	154	159½	5½
Rice ...	2,498	...	1,249	...	6,860½	936½	7,806½	8,43½	624½
Flax seed ...	22½	...	11½	...	22½	1½	23½	25½	1½
Kodru (dry grain) ...	14	...	7	...	10½	2½	18½	14½	1
Harbari do. ...	3	...	1½	...	9½	½	9½	10½	1
Sama do. ...	705	...	352½	...	616½	176½	793½	839½	46
Haruk do. ...	433½	...	433½	...	650½	108½	758½	791½	32½
Gram ...	308	...	154	...	385	77	462	500½	38½
Raly ...	74	...	37	...	64½	18½	83½	89½	6½
Chuni ...	37	...	27½	...	76½	13½	89½	96	6½
Buller (dry gram) ...	78	...	39	...	68½	9½	78	84½	6½
Wheat ...	1½	...	¾	...	7½	½	7½	9½	1½
Buller Dhal ...	4½	...	2-7½	...	5½	1½	5½	6½	½
Chillar Dinusu ...	142	...	106½	...	213	35½	248½	268½	20
Steel ...	...	...	...	...	...	...	...	...	...
Dubbers ...	...	...	...	40	8½	1½	8½	9½	½
Kambalis ...	6	...	...	300	157	4½	161½	175	14

Exports to the Carnatic.

Jaggery (1st sort) ...	240½	2,405	...	...	1,202½	481	1,683½	1,803½	120½
Indigo (coarse) ...	½	5	...	...	25	1	26	27	1
Adrak ...	...	7	...	...	10½	1	11½	12½	1
Jira ...	...	...	...	...	...	...	...	...	...
Brandi oil ...	33½	334	...	...	250½	83½	334	350	25
Jingilly oil, wild ...	5½	56	...	...	22½	14	36½	38½	2½
Mitta Tail (Til) ...	980	980	...	...	785	278½	955½	1,028	13
Tobacco ...	...	...	...	...	...	...	...	...	...
Sikakai ...	...	...	...	...	...	...	...	...	...
Tamarind ...	...	...	...	...	...	...	...	...	...
Honey ...	...	...	...	...	...	...	...	...	...
Palmyra Jaggery ...	...	...	...	...	...	...	...	...	...
Manilla Gram ...	...	...	...	...	...	...	...	...	...
Mung ...	...	...	...	...	...	...	...	...	...
Rice ...	...	...	...	...	...	...	...	...	...
Flax seed ...	...	...	...	...	...	...	...	...	...
Kodru (dry grain) ...	...	...	...	...	...	...	...	...	...
Harbari do. ...	...	...	...	...	...	...	...	...	...
Sama do. ...	...	...	...	...	...	...	...	...	...
Haruk do. ...	...	...	...	...	...	...	...	...	...
Gram ...	...	...	...	...	...	...	...	...	...
Raly ...	...	...	...	...	...	...	...	...	...
Chuni ...	...	...	...	...	...	...	...	...	...
Buller (dry gram) ...	...	...	...	...	...	...	...	...	...
Wheat ...	22	...	11	...	104½	11	115½	121½	6
Buller Dhal ...	...	...	...	...	...	...	...	...	...
Chillar Dinusu ...	...	...	...	...	...	...	...	...	...
Steel ...	...	...	...	...	...	...	...	...	...
Dubbers ...	...	...	...	...	...	...	...	...	...
Kambalis ...	...	...	...	...	...	...	...	...	...
Bullocks ...	...	...	...	435	1522½	...	...	...	...
Sheep ...	...	...	...	6108	1548½	...	...	...	...
Paper ...	7½	...	...	465	138	...	...	...	...
Onions ...	16½	165	...	...	33	...	...	...	...
Red chilies ...	25½	255	...	...	255	...	...	...	...
Cocoanuts ...	228½	...	...	45,600	342	...	...	...	...
Betel ...	440½	...	...	1,262	946½	...	...	...	...
Iron ...	...	...	...	20	1½	...	...	...	...
Oil-seeds ...	1183	...	872½	...	2,398½	...	...	...	...
Til ...	225½	...	169-5½	...	428½	...	...	...	...
Urdh ...	16½	...	123-14	...	247½	...	...	...	...
Raya (Mustard) ...	5½	...	4-9	...	15½	...	...	...	...
Bajra (dry grain) ...	2,924½	...	2193-11½	...	4,387	...	...	...	...
Tuvarai Dhal (dry grain) ...	634	...	317-4	...	792½	...	...	...	...
Ragi do. ...	8,398½	...	2545	...	5,726½	...	...	...	...
Javary do. ...	646	...	484½	...	1,090½	...	...	...	...
Paddy ...	4,063½	...	8087-16	...	6,095½	...	...	...	...
Turmeric ...	26½	289½	...	...	279½	...	...	...	...

Exports to Bālaghāt.

Commodities.	Gunnys.	Maunds.	Candis cross.	Number.	Prime cost.	Customs.	Total.	Amount of sales.	Profit.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Produce and manufacture of Bāramahal.	Bullocks ... ..	...	...	167	584½	48	632½	668	35½	
	Sheep ... ..	...	...	4750	1187½	237½	1425	1583	158	
	Paper ... ..	...	...	60	17½	2½	19½	25½	6½	
	Onions ... ..	...	...	...	...	...	...	...	...
	Red chillies ... ..	...	...	...	...	...	...	...	...
	Cocoanuts	112½	...	...	22550	169½	84½	254½	382½	28½
	Betel	43½	...	...	131	98½	43½	142	153	11
	Iron ... ..	...	...	...	10	½	½	1½	½	½
	Oil seeds	1436	...	107-11	...	295½	161½	457	600½	143½
	Til	89½	...	67-2½	...	167½	89½	257½	268½	11½
	Urdh ... ..	...	...	...	...	...	...	...	...	...
	Baja (Mustard) ... ..	...	...	...	...	...	...	...	...	...
	Bajra (dry grain)	69½	...	52-7	...	104½	69½	174½	178½	4½
	Tuvarai Dhal (dry grain)	43	...	21-13	...	54½	43	97½	102½	5½
	Ragi (dry grain)	1105½	...	829-4	...	1865½	1105½	2970½	3110½	139½
	Javary (dry grain) ... ..	...	...	...	...	...	...	...	...	...
Paddy ... ..	...	...	...	...	...	...	...	...	...
Turmeric ... ..	...	...	...	...	...	...	...	...	...

Home consumption.

Commodities.	Gunnys.	Maunds.	Candis cross.	Number.	Prime cost.	Customs.	Total.	Amount of sales.	Profit.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Produce and manufacture of Bāramahal.	Bullocks ... ..	...	...	268	938	65	993	993	...	
	Sheep ... ..	...	...	1443	360½	65	425½	425½	...	
	Paper	6½	...	...	405	115½	3½	119½	125½	6½
	Onions	10½	165	...	...	33	2	35	35	3
	Red chillies	25½	255	...	...	255	12	267	300	33
	Cocoanuts	115½	...	...	23050	172½	24½	197½	217½	20
	Betel	219	...	...	657	492½	41½	533½	574½	41
	Iron ... ..	...	...	...	10	½	½	1½	½	½
	Oil seeds	93½	...	...	...	193½	5½	198½	204½	5½
	Til ... ..	...	...	...	...	...	...	...	...	...
	Urdh	128½	...	96-12	...	193½	8½	201½	210½	8½
	Baja (Mustard) ... ..	...	...	...	...	...	...	...	...	...
	Bajra (dry grain)	915½	...	687-17	...	1373½	69½	1443½	1447½	34½
	Tuvarai Dhal (dry grain)	519	...	259-14	...	648½	64½	713½	745½	32½
	Ragi (dry grain)	2287½	...	175-16	...	3860½	482½	4343½	4486	142½
	Javary (dry grain)	648	...	484½	...	1090½	80½	1170½	1211½	40½
Paddy	4063½	...	3047-16	...	6095½	507½	6603½	6857½	253½	
Turmeric	26½	269½	...	...	279½	5	284½	293	8½	

Exports to the Carnatic.

Commodities.	Gunnys.	Maunds.	Candis cross.	Number.	Prime cost.	Customs.	Total.	Amount of sales.	Profit.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Produce and manufacture of Bāramahal.	Bullocks ... ..	...	...	...	...	...	...	...	...
	Sheep ... ..	...	...	...	...	...	...	...	...
	Paper ... ..	...	...	...	...	...	...	...	...
	Onions ... ..	...	...	...	...	...	...	...	...
	Red chillies ... ..	...	...	...	...	...	...	...	...
	Cocoanuts ... ..	...	...	...	...	...	...	...	...
	Betel	158	474	355½	158	513½	533½	39½
	Iron ... ..	...	...	...	...	...	...	...	...
	Oil seeds	926	...	694½	...	1909½	1157½	3067½	3298½	231½
	Til	136	...	102-3	...	255½	170½	425½	442½	17½
	Urdh	39	...	27-2	...	54½	45	99½	102½	4½
	Baja (Mustard)	5½	...	4-9	...	15½	6½	22½	23½	1½
	Bajra (dry grain)	1939	...	1454-7½	...	2808½	2428½	5331½	5695½	363½
	Tuvarai Dhal (dry grain)	7½	...	35-17	...	89½	89½	179½	188½	8½
	Ragi (dry grain)
	Javary (dry grain)
Paddy ... ..	...	...	...	...	...	...	...	...	...
Turmeric ... ..	...	...	...	...	...	...	...	...	...

Exports from Dharmapuri and the Southward to the Baramahal.

Commodities.	Gunnys.	Maunds.	Candjs, cross.	Number.	Prime cost.
(1)	(2)	(3)	(4)	(5)	(6)
Cloths (various)	127	...	...	17308½	17,308½
Gunny ... ..	...	...	...	8	2
Buller (grain)	132½	...	99-11½	...	149½
Bajra	71	...	85½	...	53½
Paddy	78½	...	58-17½	...	103
Rice	535	...	267½	...	1337½
Gram	85½	...	42-12½	...	106½
Mung	31½	...	15-12½	...	39½
Alsundi (a grain)	38	...	16½	...	33
Flax seed	7	...	3½	...	7
Ragi	1,273½	...	636-17½	...	1432½
Javary	5	...	2½	...	5
Sama	10	...	5	...	7½
Tuvarai Dhal	87½	...	43½	...	98½
Tuvarai	3	...	1½	...	2½
Urdh	2	...	1	...	2
Jira	1	10	...	...	2½
Tobacco	94	944½	...	...	755½
White thread ... ..	...	18	...	...	49½
Garlic	2	20	...	...	12
Ganja	3	30	...	...	9½
Bullocks ... ..	...	...	...	...	991
Sheep ... ..	...	...	...	...	263½

Commodities—cont.	Customs, etc.	Total.	Amount of sales.	Profit.
(1)	(7)	(8)	(9)	(10)
Cloths (various)	1091½	18390½	19472	2168½
Gunny	½	2½	2½	½
Buller (grain)	166½	215½	232½	16½
Bajra	35½	88½	97½	8½
Paddy	39½	142½	152½	9½
Rice	267½	1605	1671½	66½
Gram	42½	149½	159½	10½
Mung	15½	54½	53½	3½
Alsundi (a grain)	16½	40½	53½	4½
Flax seed	3½	10½	11½	½
Ragi	636½	8069½	3229	150½
Javary	2½	7½	8½	½
Sama	5	12½	13½	1½
Tuvarai Dhal	43½	142½	147½	5½
Tuvarai	1½	4½	4½	½
Urdh	1	3	3½	½
Jeera	½	3½	3½	½
Tobacco	47½	802½	808½	5½
White thread	4½	54	56½	2½
Garlic	1	13	13½	½
Ganja	1½	11½	11½	½
Bullocks	122½	1103½	1185½	81½
Sheep	33½	296½	313½	16½

Examples for illustration :—

Of the first article "China silks," 15½ bullock loads were imported from the Carnatic in fasli 1202 the average prime cost of which was star pagodas 6,378½. Of this quantity 3 bullock loads were imported to Bālāghāt through the Bāramahal, the average prime cost of which at the rate above mentioned was star pags. 1,215 the customs, etc., 19½ total prime cost and charges 1,234½, the amount of sale in Bālāghāt was 1386½ and the merchants net proceeds 151½.

12½ loads were imported to the Bāramahal average prime cost 5,163½ charges 43 profit 516½. Total loads 15½.

Of the article "Red thread" no part went to Bālāghāt the whole importation was disposed of in the Bāramahal, at a profit, deducting all charges, of 10 Ps.

The black pepper imported from Palghaut was disposed of as follows :—

Bāramahal N. D.	10½ loads
Dharmapuri, etc.	2 maunds
Carnatic	43½ loads

53½ or 54½ loads.

Of the home consumption or that of the Bāramahal the total quantity was 744 loads of jaggery. Of this no part was exported to Bālāghāt, 503½ loads were disposed of at home and the remainder exported to the Carnatic (15).

1 croe is the twentieth part of a candy; each load generally weighs 10 mun or mannda.

No. VI

From—CHARLES ALBERTY, Esq., Secretary.

To—Captain ALEXANDER READ, Collector, etc.

Dated—Fort St. George, the 25th July 1792.

In consequence of the request contained in the accompanying extract of a letter from the Board of Trade, I am directed by the Governor in Council to desire you will supply Mr. Mitchel the export warehouse keeper with such sums as he may require for procuring cloth in the Salem country and afford him every assistance to enable him to extend the provision of that article as much as possible.

No. I in No. VI

EXTRACT of a letter from the Board of Trade, dated 19th July 1792.

Our export warehouse keeper having informed us that he expects to complete the Duttons cargo in a very few days and as he purposes setting off for the Salem country as soon afterwards as possible, he has requested us to solicit your honour in council to send orders to the Collector of the Bāramahal country to supply him with such sums as he may find occasion to advance for the provision of cloth and that the Collector may likewise be desired to afford him every assistance in his power to enable him to procure as large a quantity as possible—a measure we take the liberty particularly to recommend to your consideration as the establishment of an investment in the Salem country may eventually be productive of considerable advantage to our honourable employers.

No. VII

From—ROBERT DASHWOOD, Esq., Commercial Resident.

To—Captain ALEXANDER READ, Collector, etc.

Dated—Edappādi, the 14th October 1792.

You will have been informed, I doubt not, of my being appointed by Government to succeed Mr. Mitchell in the management of the Company's investment. I have to request you will furnish me with ten thousand (10,000) rupees for the purpose of this business with all possible expedition which I beg may be in Pondicherry rupées as the weavers by agreement are to be paid for their cloth in that coin. As I shall have frequent occasion to despatch money to different villages in these districts I request you will be pleased to augment the number of sepoys which compose my guard.

2. The Board of Trade having advised me that government had resolved on the abolition of the loom tax in favour of those working for the Company, I request you will be pleased to make it known in all the weaving villages as soon as possible, as I don't know a measure which will be more welcome to the poor weavers or one that promises to be attended with such beneficial consequence to the Company's investment and I shall be happy to hear of its being carried into immediate effect. If you will be pleased to send a person hither with instructions, I will direct a man to accompany him to the different weaving villages in which it will be necessary to publish the intended abolition.

No. VIII

From—Captain ALEXANDER READ, Collector.

To—ROBERT DASHWOOD, Esq., Commercial Resident, Salem.

Dated—Sankaridrug, the 14th October 1792.

I am just favoured with your letter and have been advised by Mr. Mitchell of your appointment.

2. The Naik of the guard that accompanies your man will deliver you eighteen hundred Pondicherry rupees (1800) and the inclosed is an order on Salem for 8,200 more. I have to request you will always oblige me with two receipts No. 1 and 2 as it is necessary to send vouchers of my disbursements along with my monthly accounts and they might sometimes miscarry.

3. The guard that takes the money in charge is ordered to join that with you, please to send that back which will come with the money from Salem.

4. The abolition of the loom tax has been published already all over these districts, but in conformity to your wish I send a person with directions to do it again at every village you shall please to order him. He takes a written advertisement with him for the purpose, signifying that every loom employed for the Company is to be exempted the *maggam*, or loom tax and that every weaver is to pay only Ghar-taragu or house rent in proportion to the number of looms he may not have in the *company's employ* so that whoever has all his looms in your employ will pay nothing whether these discriminations the proposed indulgences would not be bestowed on the objects of them in due proper time and that they may be made and I may be enabled to determine in respect to the renter's demand of remissions, I beg leave to request that you will favour me with a memorandum every month particularizing the village of every weaver in your employ and the number of looms at work for the Company. The enclosed Maharatta paper is a copy of the advertisement which signifies that the taxes to be taken off the weavers will be according the certificates they shall show under your hand.

No. IX

From—ROBERT DASHWOOD, Esq., Commercial Resident, Salem.

To—Captain ALEXANDER READ, Collector.

Dated—Edappādi, the 17th October 1792.

It being necessary to erect a godown to deposit the Company's cloth in, and likewise a temporary bungalow to inhabit myself until proper quarters can be built, I have to request you will be pleased to send me a maistry carpenter and bricklayer from the Drug as soon as possible. I will also be obliged to you to order the amildar to furnish me with what materials may be required for which he shall regularly be paid. Unless I obtain your assistance it will be impossible to get this business executed without much trouble and delay. You will oblige me by ordering the amildar of this to supply me with a bag of fine rice.

2. I defer answering your letter until the rest of the money comes from Salem.

No. X.

From—ROBERT DASHWOOD, Esq., Commercial Resident, Salem.

To—Captain ALEXANDER READ, Collector, etc.

Dated—Edappādi, the 18th October 1792.

I duly received your favour of the 14th instant and have now the pleasure to transmit you a receipt in duplicate for ten thousand Pondicherry and Sultani rupees.

2. Agreeable to your request I will furnish you with the names of the weavers, the number of looms employed for the Company specifying their respective villages.

No. XI

From—Captain ALEXANDER READ.

To—ROBERT DASHWOOD, Esq., Commercial Resident.

Dated—Sankaridrug, the 19th October 1792.

Desirous of procuring you every assistance in my power to forward the buildings you propose I have delayed replying to your letter of the 17th in hopes of sending you some carpenters, bricklayers or Kamathis; but I am sorry to acquaint you that though this is the kasha of a large district, there are only one carpenter and one smith who are required for keeping the ploughs belonging to it in repair, and only a few Kamathis; employed about the officers' quarters, there is not one bricklayer in all these districts for the gentlemen of this place and at Pennagra, I am told have been under the necessity of writing to Madras and Trichinopoly for some, this being the case it will be necessary to try what can be done by means of the village people in your neighbourhood. The enclosed is a general order to all the gauris (gaudas) in the country, directing them to spare what people and furnish such articles as you may require without hesitation which I shall expect will produce the wished for effect. Having no Amildars and the Tahsildars of Taluqs being very limited in their power, it is necessary to acquaint you that when I move to any distance from here, you may make your requisitions of Captain Macleod or Lieutenant Munro my assistants, who shall be directed to comply with them as far as lies in their power. Sankaridrug, Omalur, and Kaveripuram are under the immediate charge of the latter and all the other districts north of Tappur are Captain Macleod. I am just obliged by your favour of the 18th enclosing your receipts.

No. XII

From—ROBERT DASHWOOD, Esq.

To—Captain ALEXANDER READ, Collector, etc.

Dated—Edappadi, the 19th October 1792.

In the district of Omalur there are two villages Savriapollam and Chinnapompatti where the weavers refuse to employ their looms for the Company unless they have your orders for the purpose. I request therefore you will be pleased to direct the Amildar of Omalur to send the weavers of those two villages hither to me immediately you will at the same time do me the favour to acquaint the Amildar that those weavers are in every respect to obey my orders.

No. XIII

From—Captain ALEXANDER READ.

To—ROBERT DASHWOOD, Esq., Commercial Resident.

Dated—Sankaridrug, the 19th October 1792.

The accompanying are two letters to the Gauris of Savriapollam and Chinnapompatti directing them to send you the weavers you want from those villages and ten advertisements directing weavers of every denomination to obey your summons without delay or hesitation on pain of being very severely punished.

No. XIV

From—ROBERT DASHWOOD, Esq.

To—Captain ALEXANDER READ, Collector, etc.

Dated—Edappadi, the 22nd October 1792.

I have been favoured with your letter of the 19th with its enclosures. I feel myself obliged by your readiness to comply with my requisitions. I make no doubt through your assistance & co-operation the aggrandizement of the Company's commerce in these districts will be very satisfactory to our Honourable employers.

No. XV

From—ROBERT DASHWOOD, Esq.

To—Captain ALEXANDER READ, Collector, etc.

Dated—Edappādi, the 1st November 1792.

1. I herewith send you all the copper I have at present, consisting of the following sorts, their prices, etc. :—

Plate	1 p ^s wt 13 lb	at 54 : 27 : 0	⌘ C.V.	1 : 18 : 70
Manufactured	1 p ^s — 7½	at 65 : 11 : 20	do.	0 : 44 : 4
Japan	4 p ^s — 2¾	at 55 : 0 : 0	do.	0 : 13 : 50
Shot copper	4 — 4	at 59 : 11 : 20	do.	0 : 21 : 30

Pag^s 3 : 7 : 74

Charges—Cooly hire from Cuddalore ... 0 : 34 : 0

Pag^s 3 : 41 : 74

Be pleased to inform me what further quantity you require and the kind that will answer best.

2. I understand that teak may be procured at Salem, I beg therefore you will be so good as to desire Mr. Macleod to send me some for the doors and windows of my bungalow, as well as for making a chest, etc., to contain the Company's broad cloth.

No. XVI

From—T. MUNRO, Esq.

To—Captain ALEXANDER READ, Superintendent, etc.

Dated—Mallasamudram, 23rd November 1792.

When the weavers of Nangapalli complained to you lately of their having been forced to work for the Company I told you I was afraid that anything like constraint being used would prevent many who were still in Tippu's country from returning to their old habitation. On my arrival at Tiruchengod a few days ago I was convinced that this opinion was well founded. I received a message from fifteen families of weavers at Erōde, brought by three of the principal men of the caste soliciting cowle and requesting as a preliminary article that they might not be forced to work for the Company without which they declare they would not return. Though I had before had many complaints from the weavers of different villages, I attributed them solely to their wish of making a market of their engagements and getting released from them on meeting with better offers, I was also unwilling to give them any encouragement lest it might interfere with Company's investment. But this application from the Erode weavers induced me to enquire more particularly into the situation of those employed by the Company. You will see the result in the two enclosed accounts translated from the originals (signed) by the principal weavers of Tiruchengod and this place. The difference in the price of thread arises from the weavers of Tiruchengod being more able to advance money for thread and of course getting it cheaper than those Mallasamudram. They declare that these engagements were not voluntary but forced upon them by native agents by threats of punishment and in some instances by actual confinement. Those of Tiruchengod are likewise obliged to pay Mr. Dashwood's dubash 18 rupees for every thousand advanced to them on account of the investment, and they say that were they to refuse to comply with this demand he would register cloth of the first sort among that of the second and by this means incur a much heavier loss. They acknowledge that the terms on which they now work would have been very advantageous before the war and may be to some months hence but they say that while cotton continues at its present high price they cannot perform their engagement without reducing themselves to beggary.

2. It would perhaps be more for the benefit of the Company to increase the price of cloth so much that their weavers should be on a footing with those who

work for themselves. This would encourage many who are still absent to return to their villages and in the course of another year when cotton and provisions become cheaper I should imagine there would be no great difficulty in procuring a sufficient number for the Company's investment to enter into voluntary engagements. This should be for a specific term at the end of which they should be at liberty to renew them or not as they choose, for at present they are alarmed at the idea of working for the Company conceiving it to be a kind of bondage from which they must never hope to escape.

3. I have given the Erode weavers the cowle they asked as I thought there was some danger of not getting them again if I delayed it for the purpose of reference.

No. 1 in XVI

Translation of the account given by the Tiruchengod weavers of their losses in making cloth for the Company signed by Shinadu Mudali, Tenvanya Mudali, Shangar Mudali and Muruga Mudali.

Terms of their agreement.

To furnish at the rate of 3 pieces per loom each month, viz.—

265½ P ^s of 7 punjam at 7 rup ^s per P ^s in Pond ^y rupees	...	...	1,858	8
300 do. 8 do. 8 do. do.	...	...	2,400	0
<u>565½</u>			<u>4,258</u>	<u>8</u>

Expense of making a piece of 7 punjam—

Long thread for one piece	...	...	3	10
Cross thread do.	...	...	3	10
Hire of weaver do.	...	...	0	10
Three boys for placing the thread	...	...	0	6

Cost to the weaver	...	...	8	4
Company's price	...	...	7	0

Loss to the weaver per piece 1 4

The loss on 8 punjams is the same as above for 7 punjams consequently the whole loss on 565½ pieces at 1 rupee and 4 annas per piece is Pondicherry rupees 706 14

No. 2 in XVI

Translation of the account given by the Mallasamudram weavers.

Expense of 1 piece of 7 punjams—

Long thread	...	...	4	0
Cross thread	...	...	4	0
Workmen	...	...	0	15
Cost	...	...	8	15
Company's price	...	...	7	0
Loss to the weavers per piece	...	...	1	15

N.B.—The weavers of Mallasamudram being poorer than those of Tiruchengod cannot always afford to advance money for thread and are therefore often obliged to buy it at a dearer rate which may account for the difference in the above estimates.

No. XVII

From—ALEXANDER READ, Esq.

To—DAVID HALIBURTON, Esq., President, etc., Members, Revenue Board.

Dated—Tiruppattūr, the 5th March 1793.

The Commercial Resident having desired that the weavers working for the Company may be exempted from paying the usual tax upon thread, I beg leave to lay before you a letter from him containing his reason for it, and another from one of my assistants stating his objections to granting that indulgence that your Board may honour me with your instructions on that head.

2. I have only to observe on the subject that while it is not resolved to be improper to lay taxes upon weavers in general it would perhaps be better to make

them all pay it without distinction and to put what is lost to revenue by this immunity on the price of cloth, as the encouragement proposed by it to those who work for the Company. That would be forcing the favour conferred on them in particular and limiting them which cannot be easily done otherwise. For if the Resident were to give certificates to all who were employed by him they would lend them to others not of their number, and it would be impossible for the Collector of the taxes to find out every imposition upon him besides in addition to those practised upon him the Tahsildar is subject to others of his invention:

3. It is supposed, but it may be doubted, that the Company's investment is cheaper or greater by this indulgence in proportion to what the weavers benefit by it, and it will perhaps be admitted that it cannot exceed what that may amount to; on the other hand the whole remissions of those taxes including the advantage of the weavers employed by the Company and the frauds of others is a certain loss to revenue. Taking this view of the subject the Company certainly loses more by the exemption of those taxes than it is *probable* they gain by it, I shall be able shortly to transmit a statement of the former for the further information of your Board.

No. XVIII

REPORT of the weavers in the southern division of the Ceded districts, north of Kāveri, dated 31st January 1793.

	Looms employed by the Company.										Looms not employed by the Company.										Total.	
	Castes.										Castes.											
	Kaikolvars.	Jadars.	Silk weavers.	Koliyars.	Chemnadivars.	Shalivars.	Seniyars.	Pallis.	Andis.	Goniers.	Total.	Kaikolvars.	Jadars.	Silk weavers.	Koliyars.	Chemnadivars.	Shalivars.	Seniyars.	Pallis.	Andis.		Goniers.	Total.
To the Salem district	109	...	4	2	13	...	...	...	...	128	43	149	141	7	...	23	55	...	2	...	428	556
" Attur do. ...	93	2	...	...	...	5	...	...	...	100	29	40	...	25	...	24	7	...	...	...	156	225
" Sendamangalam	151	...	...	...	...	...	...	...	...	151	107	176	31	67	...	37	79	...	...	...	487	638
" Nāmakkal	...	...	...	...	...	...	...	...	...	82	4	25	49	...	1	...	...	...	...	...	111	111
" Paramatti	97	...	...	...	...	...	2	10	...	109	41	7	29	4	11	...	...	...	10	...	102	211
" Kāttuputtur	...	...	...	...	...	...	...	...	...	87	...	...	11	...	...	...	...	...	...	...	48	48
Total	450	2	4	2	13	5	...	2	10	488	294	376	319	163	11	84	142	...	12	...	1,301	1,789

No. XIX

REPORT of the weavers in the southern division of the Ceded countries, north of Kāveri, dated 31st May 1793, from Wm. Macleod, Assistant Collector.

	Statement of the amount of taxes remitted in Fasi 1202 to weavers employed by the Company, May 31st, 1793.				Estimate of the diminution the revenue will sustain of all the weavers not employed by the Company should be exempted from all taxes.			
	Number of looms.	Loom tax.	Manavari and Sammadam.	Total.	Number of looms.	Loom tax.	Manavari and Sammadam.	Total.
		P. F. C.	P. F. C.	P. F. C.		P. F. C.	P. F. C.	P. F. C.
Salem district	128	60 8 45	36 6 39	96 15 4	428	231 15 65	107 43 30	...
" Attur	100	30 38 41	6 12 13	37 5 54	125	67 25 43	35 23 74	...
" Sendamangalam	151	154 22 22	19 7 56	173 35 78	487	263 10 75	122 37 9	...
" Nāmakkal	...	...	...	...	198	107 1 17	49 42 46	...
" Paramatti	219	78 41 28	31 15 65	110 12 13	79	42 31 50	19 41 61	...
" Kāttuputtur	...	...	...	...	48	25 42 46	12 4 69	...
Total	598	322 26 56	92 42 13	417 23 69	1,365	727 37 56	344 13 49	1,082 6 25

Note.—Number of looms belonging to weavers who have settled in these districts since May 1792 and included in the above statement or estimate.

In the Paramatti district	...	...	...	187	In the Sendamangalam district	...	...	72
In the Nāmakkal	...	...	...	127				386

No. XX

REPORT of taxes paid by the weavers in the Northern division from Mr. S. G. Graham,
Assistant Collector.

Tahsildaris.	Total of looms.	Looms ex-empted the taxes by pre-scription.	Looms which pay the taxes.	Annual amount of the loom tax as entered in the jamma.	Annual amount of the house rent as entered in the jamma.	Annual amount paid to the Sayar farmer.	Chappa or Stamp duties exacted by the farmer.	Tari vari or taxes paid by the Paria weavers to the Sarkar.	Grāmam Vartana or rsum paid to the village accounts.	Total taxes.
				P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Krishnagiri ...	85	42	43	0 37 40	...	...	...	16 0 0	...	16 37 40
Vaniyambadi ...	74	46	28	4 5 50	...	1 33 60	...	...	...	5 39 30
Tiruppattūr ...	156½	...	156½	105 15 0	10 7 40	6 5 50	6 17 65	...	...	128 0 75
Kunnatur ...	126	...	126	30 22 40	2 15 0	5 20 50	13 20 50	...	...	51 33 60
Kumenellore ...	33	13	20	...	9 22 40	3 5 50	...	...	0 24 80	13 7 40
Kallavi ...	59	16	43	...	8 30 75	6 31 70	...	...	...	15 17 65
Kāveripatnam ...	59	...	59	50 37 3	1 18 41	11 0 0	...	...	...	69 10 44
Virabhadra- drug.	39	...	39	27 29 5	7 3 60	2 29 43	...	...	...	37 17 27
Raotto (Sio) ...	...	...	...	4 24 58	5 13 10	4 0 0	...	...	...	13 37 68
Total ...	631½	117	514½	229 36 36	44 21 36	40 37 2	19 38 35	16 0 0	0 24 30	351 22 49

N.B.—The sums entered under the head *Chappa* are those which the sayar farmer pays to the Sarkar annually, he makes his own terms with the *Chappa* monigar, or the under-farmer to whom he rents the stamp duties; these vary in every district and depend on the quality of the manufacture exhibited for sale. The stamp is either the chappa or seal ring of the farmer or his deputy. No fabric can be disposed of without it.

No. XXI

From—WILLIAM HARRINGTON, Esq., Secretary.

To—Captain ALEXANDER READ, Collector in the districts of Bāramahal and Salem.

Dated—Fort St. George, the 23rd March 1793.

Your representation of the 5th instant having been submitted to Government they have been pleased to resolve that as the weavers in the Ceded districts were not exempted from the duties on cotton thread they must continue to pay it in common with others. Enclosed is an extract of the letter to the Superior Board on the subject with their answer for your particular information.

2. Your report on the claim of Ramaswamy contained in your letter of the 4th instant has been confirmed by the Board and communicated to the petitioner. He was at the same time called upon to produce the bag which you mention to have been consigned to his custody but he positively denies its having been entrusted to his charge, the Board therefore desire that you will furnish them with such proofs as you may possess of the bag in question having been actually deposited with him when they will take such measures for its recovery as may appear expedient.

3. In the same letter you recommend that one Appaji Rao under your charge should be released from confinement. Government have been pleased to acquiesce in this recommendation, but direct that you take from him proper security for his future good behaviour.

No. 1 in XXI

EXTRACT of a letter to Government, dated the 12th March 1793.

We are informed by Captain Read's letter to us that an exemption of the tax on cotton thread has lately been allowed in favour of the weavers employed in the Company's investment in the districts under him and having stated his opinion with respect to the probable inconvenience of this measure we think it our duty

to submit to you his representation as well as the letter from his assistant Mr. Munro on the subject. We conceive in opinion with Captain Read—that the proposed exemption in favour of one class of the weavers will afford a wide scope to improper practices, but under all circumstances we have no hesitation in recommending that either the proposition of the Collector be adopted or that a general remission of this tax be granted if found oppressive. The statement promised by Captain Read in the concluding part of his letter shall be laid before your honourable Board as soon as received.

No. 2 in XXI

EXTRACT of a letter from Government, dated the 16th March 1793.

As the weavers in the Ceded districts were not exempted from the duties on cotton thread they must continue to pay it in others; but when we receive the statement promised by Captain Read we shall consider how far it may be advisable to exempt the manufactures from every species of tax for the encouragement of industry and commerce in our acquisitions.

No. XXII

Letter—from DAVID HALIBURTON, Esq., and CHARLES A. WHITE, Esq., Members of the Board of Revenue.

To—Captain ALEXANDER READ, Collector in the districts of Bāramahal and Salem.

Dated—Fort St. George, the 16th May 1793.

We transmit you extract of a letter from Government respecting the weavers, resident within the Company's districts and conformably to their orders, we desire you will ascertain the regular taxes to which they are liable in the districts under your charge (statement of which you will forward for our information) and that you will strictly forbid all other exactions.

2. The exemption from taxes allowed the weavers in the Jaghir alluded to by Government, is the abolition of the Muhtarafa (which includes the loom tax) and also the remission of quit-rent for trees or cultivation within the compounds attached to their house which you will accordingly extend throughout the districts under your charge. You will attend to the orders of Government with respect to the assistance to be afforded new settlers furnishing a statement of such expenses as may be incurred in this account.

No. 1 in XXII

EXTRACT of a letter from Government, dated 27th April 1793.

We are desirous also of extending the exemption from taxes allowed the weavers in the Jaghir, to such as reside in the Havilis in the Northern Circars, at Naggore and Cuddalore with their dependencies and in the Salem and Nāmakkal countries; and with a view further to induce this useful class of people to settle within the Company's immediate possessions, we authorize you to grant to any that may come from other districts, such assistance as they may stand in need of to build houses and procure materials for their work.

No. XXIII

From—ROBERT CLERK, Esq., Secretary.

To—Captain ALEXANDER READ, Collector in the Bāramahal and Salem countries.

Dated—Fort St. George, the 7th September 1793.

Some delay having been experienced in the Salem investment from the want of a supply of cash and the Resident not possessing the means of sending for the money, I am directed by the Governor in Council to desire you will cause to be forwarded to him by proper guards, such sums as he may from time to time require.

No. XXIV

Letter—from ALEXANDER READ, Esq., Superintendent.

To—DAVID HALIBURTON, Esq., President, etc., Members of the Revenue Board.

Dated—Vellore, the 11th September 1793.

I had, some time ago, the occasion of referring to your Board a representation from Mr. Macleod, my Assistant, of the inconvenience he found in sending advances of money applied for by the Resident to the commercial factory at Salem, and you were pleased in consequence to direct (the 20th June) that all advances of public money should be issued from the chest at the Kacheri. I have since in a correspondence with the Resident informed him that such were my instructions, but in regard of them he has refused to send his people to receive money for his department, and insisted on its being sent to him. Inclined to accommodate him and conceiving that, however laudable the acting by your authority in this matter, it would be better to prevent any impediment to the Company's investment by giving no plea for non-compliance with his requisition I sent him Rs. 20,000 the moment the tumbrills arrived from Vellore, and since two sums of 20,000 and 40,000 for which bills of exchange are enclosed, having even dispensed with the strict observance of your instructions and with inconvenience in order to accommodate the Resident. I hope at least to have given him satisfaction and am therefore disappointed but greatly more concerned to understand by a letter I have just received from Mr. Secretary Clerk that he has preferred a complaint of delay which he says has been experienced in the Salem investment from the want of a supply of cash. As evincing of mine and the disposition of Mr. Munro my assistant, towards the Resident and in support of the recital I have given, I beg leave to trouble your Board with our correspondence accompanying, hoping it will render any further comment on his conduct or ours unnecessary. I cannot however regret that his solicitude or impatience in a matter so trivial should have induced him to trouble Government with an imputation of blame on my department so very unmerited and to state his not having the means of sending for money after he had been assured that his doing so should not be attended with any other inconvenience to him, than the sending his shroff as care should always be taken to provide him with carriage.

2. Mr. Munro having stated that the journey to Salem and payment of a particular sum had required ten days, that hardly a day passes without receipts of small balances from the districts, or payments of takavi &c., &c., to the ryots and that the absence of his shroff and cash keeper for so long a time as eight or ten days every month would be attended with much delay and confusion in accounts, it appears that his and Mr. Macleod's sending money to the Resident as now directed by Government will render it necessary for each of them to keep a spare shroff, and to do that which I conceive to be the only business of the Resident's shroff. If shroffs are to be entertained for that purpose, I wish to be informed how they are to be charged also if the expense of carriage is to be charged to revenue or to the Board of Trade.

3. It is proper likewise to mention, as I have it in direction to make all advances to the Resident in Pondicherry rupees, that a deficiency of that coin may happen before another kist falls due (as the revenue of 1202 is all collected) when pursuant of my orders rupees must be bought up to answer the Resident's demands. In that case I beg to know what department is to be charged with the difference of exchange.

4. The accompanying bills of exchange in favour of your Board are one on the Board of trade for Pags. 5,714·13 one on the Board of trade for Pags. 11,428·26 one on the M.P.G. for 7,000 and one on the M.P.G. for 5,000.

5. I am desirous of acquainting your Board that the officers in the Ceded districts being allowed house rent to provide themselves with quarters may have been at considerable expense and are wishful of securing their property in them by grants of the ground on which they stand for which they have generally applied to me. As encouraging to building which will never exceed the demand for quarters I shall be happy to receive authority for giving them under such conditions or restrictions as you shall be pleased to direct.

No. XXV

From—THOMAS MUNRO, Esq.

Dated—Edappādi, the 11th October 1793.

You have given all your attention to the ryots and abandoned the weavers to a set of rascally dubashes. I wrote you a good deal about them last year, and they are no better off this. All of them have been forced to work for the Company and whenever they do anything for themselves it is by stealth. Every new comer is immediately seized by the agents of the Resident and the chetty and made to share in the loss. The chetties say in excuse that it is impossible they could bear it all themselves; they have a quarter of a rupee as custom on every piece of cloth delivered to the Resident; but notwithstanding this advantage they have requested that I would endeavour to deliver them from their bondage. Their losses they say are so great they are obliged to take money in advance for the subsistence of themselves and the working weavers by which means they are always in the hands of the Resident. By an account given to me signed by all the chetties at Tāramangalam they lose on every piece on an [sic] $\frac{3}{4}$ of a rupee after deducting all the advantages of remissions of taxes from the total loss. By this means their commⁿ. of $\frac{1}{4}$ rupee becomes merely nominal because they have been obliged not only to excuse it for the present but to lend the Koliyars money to keep them from starving. They say their money is out and that they owe above 500 rupees of cloth which they cannot make without a further advance. They asked me if I thought this sum on settling accounts would be remitted. It is not sufficient that they should merely save themselves from loss. Under all Governments in the world the condition of manufacturer is better and ought to be better than that of ploughmen for they are ten times more useful. It is they who make the produce of cultivation valuable; population of ryots only will never make a country rich for where there are no manufactory they will cultivate just enough to keep themselves from want. It is well for us that Tippu's distresses and his nature makes him tyrannical for were the oppression not very great on the other side I am convinced we should soon lose most of our weavers.

2. I have given 3 or 4 of them who have just escaped from Kaveripak cowle to-day not to work for the company unless they choose; this is all they want. I have also given cowle to two weavers in this district. They weave fine muslins for turbans, &c., and the Resident's people have been at them frequently to work long cloth—that is to quit a trade by which they live in ease and to give up their families to beggary in order to put a few rupees commⁿ in the pocket of a dubash. I have sent off a cowle to-day to Komārapālaiyam to a number of Vyāpāris and other inhabitants from all parts of the Kāveripak district who have made their escape here that rascal Saiyid Muhammad whom Macleod so much admires. The district was rented in Paridhavi for 4,000 pag^s but an order came about two months ago for Sher Khan to levy money wherever he could find it; in consequence of this all the Labbays and rich inhabitants of Delavāypatti came over to this side but they returned again a few days after on the cowle of Saiyid Muhammad and were forced to pay heavy fines; 16,000 pag^s have been already collected and the season does not appear to be over yet some of the Labbays have again escaped and are now here and I mean to take the present favourable opportunity of getting as many over as possible. I have given Kōnēri Rao a merchant a cowle and sent him to the river to secure those who have already come over and to make them inform their friends on the other side that all who come to this side shall be exempted from house taxes, &c., for five years.

3. Do something for your weavers. Either let the price of cloth be raised or let them be left at liberty to work for whom they please.

4. If you want any more information I shall send it to you. The company will lose greatly in the end by distressing them. Were they at liberty to work, where they could get most profit the country would soon be full of them. Nothing was ever more ill judged than sending a detachment of black and white dubashes to press them into the service immediately at the close of a war in which so many of them had been ruined; it would have been much wiser to have done nothing in it for a year or two till the weavers had recovered themselves a little and

acquired confidence in our government. Send me the Tahsildars long roll for July 1202, the account current for July 1203 and let me know if my balance in August account current was right, for until these things are done I cannot begin my September accounts.

No. XXVI

From—JOHN READ, Esq., Deputy Secretary, Revenue Department.

To—Captain A. Read, Collector in the districts of Baramahal and Salem.

Dated—Fort St. George, 22nd November 1793.

I am directed by the Board to transmit you copy of a letter from the Board of Trade with a copy of a representation from Mr. Dashwood and as Government have expressed their wish that the weavers in the districts under Mr. Munro be relieved from the tax complained of, you will be pleased to give orders for his compliance therewith at the same time the Board wish you to furnish Mr. Munro with copies of those papers and to require a full explanation from him as well in respect to the complaint stated by Mr. Dashwood as to the situation of the weavers in the districts under him and what he conceives the best means of promoting the care and welfare of this useful class of people and for the improvement and extension of manufactures in general.

No. 1 in XXVI

EXTRACT of a letter from Government, dated the 16th November 1793.

We transmit to you copy of a letter from the Board of Trade with its enclosure. We wish you to give orders that the weavers in the districts under Mr. Munro be relieved from the tax complained of.

No. 2 in XXVI

From—MESSRS. E. W. FALLOWFIELD, C. B. DENT, W^m WEBB and H. C. MITCHELL.

To—The Honourable Sir CHARLES OAKLEY, B^t., President and Governor in Council, Fort St. George.

Dated—Fort St. George, the 13th November 1793.

The Commercial Resident at Salem having informed us, that the weavers in Lieut. Munro's district were subjected to vexations from the frequent applications of Tahsildars for the payment of taxes and that it became the more grievous as the weavers in Lieut. Macleod's district were not subject to any tax whatever we deemed it expedient to call upon Mr. Dashwood to point out the difference in regard to the particular situation of the weavers in the districts in question.

2. We have now the honour to enclose you a copy of Mr. Dashwood's answer thereto and beg leave to recommend that all those weavers employed for the Company in Mr. Munro's districts may be relieved from the tax therein stated and that Mr. Munro be directed to co-operate in forwarding the investment.

No. 3 in XXVI

From—ROBERT DASHWOOD, Esq.

To—EARNEST WILLIAM FALLOWFIELD, Esq., President, etc., Members of the Board of Trade, Fort St. George.

Dated—Salem, the 6th November 1793.

I have received Mr. Secretary Chase's letter of the 30th ultimo desiring I would point out to you any difference in regard to the situation of the weavers under Captain Macleod to those under Lieutenant Munro.

2. The weavers of Nāmakkal, Paramatti, etc., districts which are under the management of the farmer pay no duties or taxes whatsoever and when I have occasion to write to him upon any complaint he evinces a disposition to promote the welfare of the investment—he is right because the improvement of manufactures is calculated to increase the revenue and prosperity of the country.

3. On reference to Lieut. Munro's letter bearing date 11th of last month you will perceive that he says "I sent for the weavers of Taramangalam to enquire into the cause of their not paying what they owed to revenue." Of the nature of this demand I am not able to give you an account as Lieut. Munro gave me no explanation of it though I requested he would—but I learnt of the weavers themselves that the tax he wished to levy on them amounted to one fanam on each house p annum. The weavers complain not so much of the payment of this tax, as that it subjects them to the power of the Tahsildars, who under the pretence of procuring payment of what they owe to the Sarkar are perpetually harassing and calling them off from their looms and not unfrequently compelling them to pay the same duty twice.

4. In the concluding paragraph of Mr. Munro's letter he remarks—"it is proper a distinction should be made because were they permitted to carry all articles duty free through the country they would sell grain and other commodities to the ruin of all the shopkeepers and petty merchants who paying the duties could not possibly support a competition against them." This may appear very plausible to those who are not acquainted with the weavers or of the nature of the provision of an investment but I affirm with great truth that so far from the weaver turning merchant he is a most industrious and valuable manufacturer to the interest of the Company he seeks only to obtain thread and rice for his family and feels little disposed to neglect his loom. The prodigious increase of the investment since I took charge of it demonstrates this, and proves the futility of the above observation. I will conclude with expressing my hopes that you will cause the weavers to be freed of all taxation an indulgence (a very trifling one it is) that will attach them to service and cannot fail of being the means of a considerable augmentation to the investment.

No. XXVII

Letter—from Lieutenant THOMAS MUNRO.

To—Captain ALEXANDER READ, Collector.

Dated—Sankaridrug, the 13th December 1793.

I yesterday received your letter of the 4th instant enclosing Mr. Dashwood's complaint against me and a letter from the Board of Revenue directing that I should be called upon for an explanation of my conduct.

2. Government ordered last year that the weavers working for the Company should pay no tax upon looms and you conceiving that the spirit of the order extended to house-rent remitted it, at the same time neither of these taxes have been collected by the Tahsildars under me but the established road customs and tax on tobacco and betel where there are farmers of these articles, have been demanded but not always paid, for sepoys employed by the gumastas of the Commercial Resident, have frequently interrupted the collection of them. It is only in Omalur that the weavers have objected to the payment, and then too there was no dispute about the matter, until the gumastas after half the money had been paid, advised them not to pay any more, as Company's weavers were exempted from every kind of tax. I don't recollect that Mr. Dashwood ever wrote to me for any explanation, but he informed me that the weavers complained that I forced them to pay a tax on tobacco. This tax only amounts to 32 Kantarai fanams and is a fixed sum paid annually to the tobacco farmer in full of all demands, half was paid and the rest is still due. Mr. Dashwood sent me a list of looms employed for the Company. Nothing was demanded of them but there was 37 besides for private trade for which the renter endeavoured to collect the usual tax of 20 Kantarai pagodas but was prevented from doing it, by the gumastas. These taxes not having been remitted by Government I did not think myself at liberty to excuse them; as I knew however that the weavers working for the Company, stood in need of every encouragement, I never pressed the payment of them unless as in the case of Omalur where the renter of the customs was dilatory in discharging his kist one month and requested that I would order them to be

collected as they were inserted in his pattas. I directed the Tahsildar to assist him, but no part of the balance has yet been received, for the weavers being supported by sepoys, the Tahsildar's authority was of little avail.

3. I have always made the road customs be punctually collected from the weavers in the same manner as from the other inhabitants because any deviation from this rule would have brought distress on all the little merchants of the country, by reducing them to the necessity of selling in competition with those who paid no duties. The great body of weavers as Mr. Dashwood observes confine themselves to their looms, but there is a numerous class of head weavers, Chetties who are less weavers, than farmers and merchants, and who deal in oil and grain and every article that the country produces, were the customs not exacted not only them but every dubash concerned in the investment using their names would trade duty free and grow rich by the ruin of those who enjoyed no such privileges.

4. Soon after the Nangapalli weavers complained to you last year of their being forced to work for the Company I had a similar representation from those at Tiruchengod. I thought it my duty to inquire into this matter and I was to my surprise, informed by the head farmers of every district that none of them had voluntarily undertaken the investment, but that a dubash who went about the country with a guard of sepoys had by threats and in many instances by confinement, forced them to receive money and to sign an engagement to furnish cloth. To prove that compulsion had been used they gave me statements of their losses of which copies are enclosed. Nos. 1 & 2 were drawn up last year; by the former the loss is $1\frac{1}{2}$ rupee and by the latter $1\frac{1}{8}$ piece. The difference it was said proceeded from the poverty of the weavers of Mallasamudram who could not afford like those of Tiruchengod to give advances of money to the thread makers, and were consequently obliged to purchase it at an advanced price. No. 3 was given me in September last by the Chetties of Taramangalam who have so often complained of me to Mr. Dashwood, they calculate their loss at 1 rupee per piece, but the amount of taxes remitted being 438 rupees the loss should not be reckoned until the cloth furnished exceeds 438 pieces. The loss is no doubt exaggerated but still it must be considerable, for the Chetties request earnestly that I would endeavour to procure the weavers liberty to work on their own account or that a quantity of cloth should be specified, after providing which they might be permitted to quit the investment. As a further argument of their suffering greatly by the contract, they said, they were allowed to deduct a quarter of a rupee from the price of every piece of cloth, but that the working weavers were so poor that they had never yet taken this commission but on the contrary had made them very considerable advances of money for their subsistences. The weavers of Tiruchengod told me that they also paid a commⁿ. of a quarter of a rupee piece to the gumasta there so that in fact the common weavers receive only $7\frac{1}{4}$ instead of 8 rupees per piece.

5. Mr. Dashwood observes, that the increase of manufactures contributes greatly to the prosperity of a country and that the investment has been wonderfully augmented, since he took the management of it. This last circumstance is no doubt very true, it does not however prove the progress of manufactory but only that more weavers work against their will this year than last, I have no hesitation in ascertaining that more cloth would be made in the country, without than with the investment on its present footing.

6. I shall now in a few words point out what appears to me to be the most effectual means of increasing the investment without injuring the weavers.

1st. No independent weavers ought to be compelled to work for the Company's investment.

2nd. Every weaver after furnishing the cloth stipulated for his first advance of cash should be at liberty to renew his engagements or not as he pleases.

3rd. The time of his first contract ought to be short not longer than six months & therefore it ought only to be for such a quantity of cloth as he can furnish within that period.

4th. No sepoy should be permitted to accompany the gumasta who goes to the villages to bargain with the weavers about entering into the Company's investment nor should they ever be carried from their houses to receive money or to sign contracts.

5th. No private commission should be allowed on the cloth but the weavers should receive the full amount of the prices without any deduction on any pretence whatever.

6th. All weavers whether working for the Company or not ought to pay the same taxes which should however be moderate & clearly defined, and to prevent every improper exaction the Collector should be directed to ascertain the amount, and to fix up lists of them in English, and all the country languages at Kacheris and other public places.

7th. If it is thought necessary to grant any extraordinary indulgence to weavers working for the Company instead of remissions it would perhaps be better to grant bounties which should be fixed for every piece of cloth & included in the prices.

8th. Public notice should be given, that all Company's weavers on delivering cloth for the cash now in their hands should be at liberty either to work for the investment or not as they choose and that the complaints of inferior weavers against Chetties or Gumastas for withholding any part of the prices of their cloth, would be attended to by the Commercial Resident and that if they were not satisfied with his decision they might apply for redress to the Collector.

7. These few rules strictly adhered to, would, I am convinced, relieve the weavers from their present distresses, and ultimately increase the investment. The reason of my wishing the first contract of a weaver to be for a short time is to give him confidence by showing him that whenever he has fulfilled his engagement, he is at liberty to go where he pleases, it will also be a check on the gumastas, for they will find it necessary to act honestly towards men over whom their authority is so limited. A remission of taxes does not appear so well calculated as a bounty or advanced prices for encouraging the weavers, because the benefit resulting from it, operates partially and is hardly felt by those who do most for the Company, a weaver may have ten looms, only one of which, is employed for investment and under cover of this one he will pay no tax for the remaining nine, a common weaver who has only two looms works for the Company with both, suppose the tax remitted, one pagoda on each loom, the weaver who employs one loom for the investment, gains ten pagodas, while he who employs two gains only one.

8. It is probable that the first effect of declaring the weavers at liberty to work for whom they please, after fulfilling their present engagements, will be to diminish the investment, but this inconvenience will only be temporary when they have no longer the apprehensions of being forced to work for the Company, and when they perceive, that the terms offered are advantageous, they will return to the investment in greater numbers than before many who now live by farming from the fear of being pressed into the Company's service, will return to their looms: and numbers who reside in Tippu's country exposed to the capacity of his amildars, will come to settle in the Company's territory whenever they are certain that their situation will be better in it than in their own.

9. The investment may for a time be increased by violent measures, but if it is intended to promote the general prosperity of the manufactures every shadow of restraint must be removed, and the weavers like the ryots, allowed to work wherever they think it most for their advantage. If what I have said should have any effect in drawing on an investigation which may end in emancipating the weavers from their present servitude, I shall think myself fortunate in having been the cause of Mr. Dashwood's complaint.

No. 1 in XXVII

No. 1. Estimate of loss sustained in working for the company by the weavers of Tiruchengod.

November 1792.

Expense of making 1 piece of 7 rupee cloth—

Long thread	...	...	...	Rupees	3	10
Cross thread	...	...	...	"	3	10
Hire of workmen	...	...	...	"	0	10
3 boys placing the thread	...	...	...	"	0	6
Total	...	...	...	"	8	4
Company's price	...	...	...	"	7	0
Loss	...	...	...	"	1	4

N.B.—The loss on 8 Rs. cloth the same as above.

No. 2 in XXVII

No. 2. Estimate by the Mallasamudram weavers.

November 1792.

Long thread	...	...	...	...	...	Rupees	4	0	
Cross thread	...	...	...	...	...	"	4	0	
Cooly	...	...	...	...	...	"	0	15	
							Total	8	15
							Comp ^s price	7	0
							Loss	1	15

N.B.—Amount of remission of taxes in No. 1 Kanty. P ^s	...	...	91	0
Do. No. 2 Kanty. P ^s	...	...	48	6

No. 3 in XXVII

No. 3. Estimate by the Tāramangalam weavers.

September 1792.

Thread 19 ^a 2 at 2½ seers ½ rupee	...	...	...	...	Rs.	8	8		
Cooly hire for weaving	...	...	...	...	"	0	12		
Conji and boys for winding thread	...	...	...	...	"	0	4		
							Total	9	8
							Comp ^s price	8	0
							Loss	1	8
Expert weavers by keeping the threads well stretched gain 4 or 5 cubits on every piece of cloth	...	...	...	...	"	0	8		
							Loss	1	0

Taxes remitted in No. 3—Rupees 438.

No. 4 in XXVII

LIST of weavers in the Central division.

	Kaikolas.		Jadars.		Manni- wars.		Kurubars.		Janapary.		Saliars.		Chēni- wars.		Totals.	
	Men.	Looms.	Men.	Looms.	Men.	Looms.	Men.	Looms.	Men.	Looms.	Men.	Looms.	Men.	Looms.	Men.	Looms.
Dharmapuri ...	30	26	22	12	12	12	62	13	8	8	...	...	...	...	148	121
Adamanakottai...	...	...	14	14	10	11	72	31	31	...	...	...	...	...	127	127
Pennagaram ...	12	12	41	52	21	21	40	43	18	18	16	21	...	...	148	167
Durveve ...	6	6	7	8	18	18	2	2	2	2	10	14	...	...	45	50
Murpide ...	...	...	...	...	10	10	31	26	22	22	4	4	...	...	67	62
Tenkaraikottai ...	4	4	12	10	8	8	41	38	4	4	...	...	...	...	67	64
Nangapalli ...	52	32½	114	127	...	...	3	3	...	...	...	...	...	...	169	162½
Tiruchengod ...	177	177	30	26	12	10	...	...	...	...	...	...	...	...	219	213
Edappādi ...	171	17	55	50	...	...	...	...	...	...	...	...	110	101	242	228
Mallasamudram.	81	81	4	3	...	...	...	...	...	...	...	...	...	...	85	84
Sankaridrug ...	50	50	80	70	40	32½	...	...	...	...	...	...	...	...	170	152½
Omalur ...	37	39½	65	60	22	20	...	...	...	...	...	...	...	...	124	120
Total ...	535	505	444	432	153	141½	249	247	85	85	30	39	110	101	1,806	1,551

Kaikolas weave coarse long cloths from 12 to 72 cubits which go under different names according to their length selampore nedumulam (literally long hand) 72 cubits, kalli 36, pachoram 18. Jadars weave turbans, dhotis, parkallies, sadis, handkerchiefs and selas or muslins of all kinds. Manniwars are pariahs; they weave the finest kinds of turbans and none of the other cloths of the Jadars but all those made by the Kaikolas. Their manufacture excels in fineness that of all other castes of weavers. Saliars weave the same cloths as Jadars in every respect and only differ in caste. Chēniwars weave the same cloth as Kaikolas and turbans. They are sometimes fishermen. Kurubars make Kambalis and Janapars gunny.

No. XXVIII

From—Lieutenant THOMAS MUNRO, Assistant.

To—Captain ALEXANDER READ, Collector of the Baramahal, etc.

Dated—Dharmapuri, the 19th March 1794.

I have lately had several complaints from inhabitants of this place that the ryots of Nangapalli who used to supply them with cotton thread have for some time been prevented from coming to market by the Company's agents or people employed by them, and yesterday two ryots of Amar in Nangapalli gave me the following account. That about a fortnight before they had left their village in company with 8 or 10 other ryots to bring thread to the Nangapalli fair in this district that they were overtaken in Tappur pass by 4 or 5 peons and 2 sepoys headed by Kalljāta Mudali a Chetti of the Company's weavers who carried them to Tāramangalam and confined them in a room three days and that they were not released till the Gauds of Amar and Mēcheri had given a bond that they would in future sell their thread to nobody but Company's weavers. The merchants here say that none is now brought to market and that it is generally understood in the country that the restriction is by your orders. I desired it to be published that no person is authorized by you to hinder the ryots from carrying their thread to any market, and that they may sell it wherever they see the best prospect of gain.

2. The remission of the loom and house-tax ought certainly to be sufficient to give the Company's weavers a decided advantage over all others.

3. I have formerly had occasion to give you my reasons for supposing that the Company are not likely to benefit by remissions to the weavers, and far less by distressing the ryots.

4. It is from the produce of their grain and thread chiefly that they are enabled to pay their rent and it is as injurious to them to be forced to sell the one as the other to any particular class of men.

5. I must likewise observe that the Tahsildars cannot secure to the ryots a free sale of their thread while sepoys are employed to seize them. As sepoys are not found necessary in collecting the revenue where the ryot gives his money without receiving any equivalent, it appears strange that they cannot be dispensed with in a manufacturing concern where it is supposed the advantage is mutual.

No. XXIX

From—Lieutenant THOMAS MUNRO, Assistant.

To—Captain ALEXANDER READ, Collector of the Baramahal, etc.

Dated—Dharmapuri, the 27th July 1794.

I transmit you a letter from the Commercial Resident with two papers of complaints, I have written to the Tahsildars of Nangapalli on the subject of that which relates to the washerman but I must observe that a new one ought not to have been brought to the village until the old one had been dismissed by the sentence of a Panchayat approved by the Collector, and if we take up seriously all the petty disputes in villages about washermen and barbers instead of leaving them to be settled among themselves we shall never want a subject for correspondence.

2. The second paper states that the sayar farmer of Mallasamudram had seized thread to the amount of 217 rupees belonging to the Company's weavers. If he has done so I have no doubt but they owe him as much for road customs. As Mr. Dashwood however says that the investment is in consequence at a stand I have written to him, that I shall direct the sayar man to pass the thread on his sending me a certificate that the remission is made on account of this article.

3. I had occasion formerly to address you on this subject and the Board of Revenue in reply to your letter enclosed an extract of an order of Government dated the 16th March 1793, viz. "As the weavers in the Ceded districts were not exempted from the duties on cotton thread they must continue to pay it in common with others but when we receive the statement promised by Captain Read we shall

consider how far it may be advisable to exempt the manufactures from every species of tax for the encouragement of industry and commerce in our new acquisitions." As I have heard nothing further respecting the second part of this extract, I have been guided by the first. Whatever remissions may in future be granted will, I hope, be extended without distinction to every class of weavers as the only means of stopping the references of the Resident and Collector, and preventing impositions on the revenue. We have at present no method of detecting abuses, when several hundred weavers resort to a fair to purchase thread it is impossible for the sayar farmer to know which of them belong to the investment and which not. If he is kept at a distance on pretence of impeding it, he cannot tell whether ten thousand or fifty thousand pieces of cloth pass through the country, or whether the half or the whole belong to the Company and though the number of looms is easily ascertained he is obliged to remit the taxes on many more than are specified in the Resident's list as you will perceive by the following comparison :—

		Looms.	Weavers.
Tiruchengod.	By the Resident's list	115	
	By the Tahsildar's account that don't pay taxes on the plea of working for the Company ...	201	
	Difference	86	
Nangapalli.	By the Resident's list	132	124
	By the Tahsildar's account as above	187	184
	Difference	55	60

4. I have not yet received the accounts from other districts, but I imagine that the excess of remission will be nearly in the same proportion in them all—the difference stated above is occasioned by the collusion of public and private weavers ; for when the sayar farmer goes to demand the customary taxes from any of the latter, the friends they have among the former assert that they are working for the investment and threaten if he molests them to quit their looms and complain. These inconveniences will exist until all weavers are indiscriminately either taxed or exempted.

No. 1 in XXIX

Petition—from CHUNDI CHETTI and the weavers of Jalakuntapuram in the Nangapalli district.

To—the Worshipful ROBERT DASHWOOD, Esq., Commercial Resident.

That the washerman of the said village carried away dirty cloths from us and put off the washing of the cloths for about one or two months which made us disagree with him and by some means we have brought and fixed another from another village by consent of the Goor and the Kanakkupillai of the said place and he has served us for four months time, but now Venkata Rao, the Tahsildar of the above mentioned village, has sent for the said new washerman and has ordered him strictly not to wash cloths any more for us, and he has ordered the said weavers to have the old one ; if it happens so, then certainly we shall be ready to abscond.

2. Having no other protection but you we humbly pray your Worship to please to write to Mr. Munro, and get an order that the Tahsildar shall order the new washerman to wash cloths for us by doing which act of charity we in duty bound shall ever pray.

Since the above the weavers have acquainted me that the new washerman has been flogged.

No. 2 in XXIX

Petition—from ELLA CHETTIAR, Gamasta of Vennandūr.

To—the Worshipful ROBERT DASHWOOD, Esq., Commercial Resident.

That the weavers of Vennandūr Payakāris are accustomed to purchase cotton thread at the santas (fairs) of Vayapumalai and Cowlepatti of Mallasamudram district, under the management of Mr. Munro, and also that the said weavers went to the last mentioned santas (fair) and purchased some cotton thread and one named Ellaiyan Sunkam-man of the Mallasamudram district has unjustly taken

from the weavers about 217 rupees worth of cotton thread on account of his wanting to receive duties upon it. I therefore sent a peon to the Sunkam-man who answered him that he got an order from Mr. Munro to receive the duties in consequence of which the weavers have not gone to purchase cotton thread as usual to the santas and have discontinued weaving for the Company.

2. I therefore humbly implore that your worship will be pleased to get a strict order from Mr. Munro to the Sunkam-man of the said village not to interfere any more with the weavers and to deliver back the cotton thread which he has taken from them, by doing which favour I in duty bound shall ever pray.

No. XXX

Letter—from Captain ALEXANDER READ, Superintendent Collector.

To—DAVID HALIBURTON, Esq., President, etc., Members, Revenue Board.

Dated—Krishnagiri, the 30th July 1794.

The first of the enclosures is a letter from the Commercial Resident which accompanies Nos. 2 and 3 petitions from people considered under him and No. 4 is a letter from Mr. Munro on the subject of them.

2. Mr. Munro states, and I conceive properly, that if such causes of complaints as comprise one of the above petitions be taken cognizance of by the Resident it will prove an interruption to public business and unnecessarily, because that is the custom of the inhabitants to settle trivial disputes relating to washermen, barbers and other servants of their respective villages by panchayats or courts composed of themselves, and when they cannot settle them by that means to their mutual satisfaction they commonly apply to the Collector who either does it himself or forms a panchayat for the purpose on whose verdict he determines. It may however be supposed that the Resident wishes no more than to call Mr. Munro's attention to the complaint when it may come before him.

3. The subject of the other petition is a business that involves more consequences because it is supposed to affect the investment, being the farmer of the custom's seizure of a quantity of thread belonging to a weaver. As the matters contained in these enclosures have not yet been inquired into they are only transmitted now in case of your receiving a representation about them from another quarter and from my having learned that regulation respecting the weavers are now drawing out on which account I am anxious that the policy or propriety of the immunities granted the weavers may again become the subject of your consideration. With that view I beg leave to call your attention to my former communications on that subject and to request that what Mr. Munro has stated in his letter No. 4 may be admitted in support of my suggestions in regard to the abuses I then apprehended from partial exemptions of the extraordinary taxes. His quotation of Government's letter dated the 16th March 1793 indicates my promise of a statement, on which its future determination rested for the time being. Though that be inserted in the sixty-second paragraph of my Sixth Report I include a copy of it No. 5 for ready reference. As it comprehends the southern division only and is of so old a date as the 31st May 1793, the remission may be *doubled*, in order to make an estimate for both southern and central divisions (in which all the weavers who work for the Company reside) the current month, that will make the probable remissions to weavers employed in the investment pag^s 835 and that of the probable diminution of revenue, in the event of exempting all the weavers, in both divisions pag^s 2,172 which makes the difference between exempting the former only and all 1337. If they are wholly exempted the taxes required of them, it will doubtless be an encouragement to that useful class of people but numbers of them being merchants it will encourage more of them to deal in merchandize while they may follow partly the weaving business, to secure them the immunities that may be granted them, and that would be to the prejudice of the fair dealers and the farmers of the customs. If partially exempted those taxes the like impositions in a proportional degree will be the consequence, while the Company will not know the real price of their cloth; for though the exemptions may cost it no more than 835 pag^s in the one case or 1337 in the other during

the first year, they will cost them as much more the second or third as the farmers of the sayar may fall in their offers, on account of the difference they may find in their receipts occasioned by the smuggling of the weavers who may trade. If then Government resolve to favour and encourage the weavers employed in the investment it would be better I think to do it in the way of a bounty by distributing the above 835 pag^a or as much more as it may please, among the number of bales that may be got up in the Salem districts and requiring the weavers to pay the usual taxes which it may be supposed are as duly proportioned to their profits or income as those are of other handicrafts. It might at least be done until that proportion can be ascertained by the proposed investigations, such a bounty might be one pagoda ₹ bale or a quarter of a rupee ₹ piece and that might be such an encouragement to work for the Company that all might prefer it to the working for individuals. The greater the bounty the less the profit of course on the present quantity of the investment; but the profit on the probably increased quantity in a short period might be greatly more than at present for besides the new settlers to be expected from extraordinary encouragement many of the weavers caste, who have left their looms and taken to the plough might be thereby induced to return to them. What I have lately taken the liberty of suggesting would probably have the same effect and perhaps a better, the buying in all the cotton required for the investment at a liberal price and selling it to the weavers at a rate below the bazaar price, because while it would encourage the cultivator it would cheapen the cloth to the manufacturer. But leaving these matters to the Commercial Resident, I request your Board will pardon my obtruding on you these speculative ideas.

4. I solicit your attention now to the particular circumstances of a murder at Tiruppattur of which No. 6 is a true account being correspondent with the confession of the wretch who committed it. This is but one of the many examples to be lamented of the consequences arising from the non-administration of criminal justice in these districts. Knowing it is a crime for the punishment of which the legislature only can provide, I fear this communication cannot avail. The murderer is fettered and put among the other felons, but I think and cannot but wish that as the English law cannot be established here in its due force and rigour, the gentoo law were allowed in certain cases to take effect.

5. No. 7 contains an account of a fray on Tippu's side of the Kaveri in which an amildar of his has been killed by some inhabitants of these districts who went over to bury one of their number on which he may write to Government.

No. XXXI

Letter—From Captain ALEXANDER READ, Superintendent Collector.

To—DAVID HALIBURTON, Esq., President, etc., Members, Revenue Board.

Dated—Baramahal, the 3rd August 1794.

I omitted sending the enclosed application for remissions in the southern division with my address of the 31st ultimo on that subject. I observe that the remissions of land rent for which your sanction is desired is an estimate only which may come to between 500 & 600 pag^a. I shall take care after it is obtained that those granted to particular villages shall be specified in my July accounts. Your Board might expect that this deficit should be made up by a contribution in consequence of the joint securities entered into by the farmers of every village but as for the reasons stated in my 7th Report to that mode of realization it is objectionable, and the amount is so trifling. Captain Macleod is hopeful your indulgence will preclude the necessity of his requiring the performance of an obligation, which though well enough understood and cheerfully entered into, will always be felt as a hardship by those required to make up for other losses. Your Board having granted authority to make the remissions applied for by Mr. Munro in consideration of the tanks breaking down there, will be no occasion to make one contribution in either the centre or northern division which is the best proof that can be given of the equality of last year's assessment. Captain Macleod seems to have

forgot in the enclosed the circumstances adduced by Mr. Munro in No. 2 of my last and which he formerly advanced in favour of granting the desired remissions to the sayar farmer which amount to the reduction of exports. But he brings forward other arguments which I did not state before; because I reconsidered remissions of all taxes exempted by government subsequent to their engagements as authorized. Those are:—the passing of the Company's cloth free of customs, the exemption of the weavers all taxes and though not substantiated very admissable as a fact, the passing of many other articles as public property. His proposal of crediting the sayar farmers is so unquestionably fair and necessary that I concluded it had been done by complying with their application or producing vouchers, but on a retrospect of my accounts I see it has not all fasli 1203. Supposing the whole of the remissions of sayar applied for on account of the southern and central divisions be carried to the account of the Board of Trade that would be for the former pag^a 1228 and for the latter 850 total 2078. It may be asked what portion of that is allowed for the reduction of exports. I answer that the investment may be charged with the whole of it because about as much more has been taken of the farmers private property in discharge of their kists, which may be accounted the equivalent of their losses by that reduction. That however and my accounts of the farmers of the customs might be disputed by the Resident and as Mr. Munro exemplifies in his letter No. 4 accompanying my last it is impossible for those farmers to ascertain with exactness the number of weavers or looms in the Company's employ or the quantities of cloth or thread that belong to it. He gives as a reason the collusions of public and private weavers and what Mr. Macleod implies may be added the collusion of public and private dealers. For these reasons and others stated in my letter of the 31st ultimo it would be better to extend all indulgences without distinction to every class of the weavers and it would be still better to require of them the same taxes as of other people, and as I therein took the liberty of suggesting to add the above 2078 pag^a or as much more as Government may please to the price of the investment. That would prevent collusions and impositions, revenue would not be defrauded of its dues, the Company would know the exact price of its cloth, and the fair dealers would be then on a footing with the weavers who trade.

No. XXXII

Letter—from W^m. HARRINGTON, Esq., Secretary, Revenue Department.

To—Captain ALEXANDER READ, Collector of the Baramahal and Salem districts.

Dated—Fort St. George, the 14th Sep. 1794.

I am directed by the Board to transmit you copy of their minutes on your letters of the 30th and 31st July and 3rd and 8th ultimo—also copy of the orders and remarks of Government thereon to which they desire your attention.

No. 1 in XXXII.

EXTRACT of the proceedings of the Board of Revenue, dated 25th August, 1794.

Read the following letters from the Collector in the districts of Baramahal and Salem.

[Here enter 30th July, 1794.]

1. The Board approve of the remarks made by Captain Read on the subject of settling trivial disputes among the village inhabitants of the nature referred by the Commercial Resident to Mr. Munro.

2. Some points having been submitted to government relative to the situation of the weavers, this Board were furnished with their sentiments in reply under date 13th June last—as it appears that the papers on the subject have been referred to the Honourable the Court of Directors and Government having determined that the weavers working for the Company are to be exempted from customs, the Board cannot take upon them to recommend what Captain Read has suggested for establishing the usual rates of assessment on all weavers indiscriminately and

granting an increase of price in the way of bounty for the Company's cloth. But as Captain Read was not in knowledge of the resolution of Government on this point, and as the subject has again been brought forward as inseparably connected with the remissions necessary to be granted to the sayar farmers, the Board will only observe they should be inclined to recommend that the remissions should be extended to every class of weavers as well to encourage general industry and commerce as to obviate the inconveniences pointed out in Mr. Munro's letter of the 27th July arising from a partial exemption.

3. In consideration of the circumstances stated by Captain Read, resolved to recommend to Government that a certificate be lodged at the chaukies by the practice in charge specifying the quantity of cotton thread, cloth or any other article passed free of duty on account of the contractors or weavers employed for the Company's investment, in order not only to prevent any unnecessary detention which the goods must be subject to in doubtful cases, but to prevent the abuses to which this partial exemption is otherwise liable, and it will also serve to ascertain the loss of revenue arising therefrom and to show the actual cost of the cloth which will not otherwise appear, and further that it be recommended to Government, that the amount of such exemptions be charged against the investment.

4. The Board lament with Captain Read the want of an efficient administration of criminal justice in the Company's possessions on this coast, they have repeatedly offered their sentiments on the subject to Government and doubt not proper steps will be taken to remedy the evil.

5. With respect to the fray on Tippu's side of the Kaveri alluded to in the last para. of the above letter it is agreed to submit it for the information of Government.

[Here enter 31st July, 1794.]

6. Resolved to lay before Government the proposed remissions on account of the sayar or land customs with the reasons adduced by the Collector, and to recommend that under the circumstances stated he be authorized to remit the sum of pag^a 606. 12. 38 in the northern division and the sum of pag^a 850 in the central division.

7. The Board think it necessary here to remark, that the reasons, which have operated to induce them to keep the customs under the management of the collector instead of letting them out to rent, in the other districts belonging to the Company, would lead to the adoption of the same measure in the countries under Captain Read, but that they are aware the laborious detail of the duties of himself and assistants, in conducting the survey they are at present employed upon and making the proposed five years settlement, would preclude them from giving the necessary attention to the management of the customs. Resolved therefore to postpone this proposed change of system till the survey be completed.

8. Resolved to request the particular attention of Government to Captain Read's observations in regard to the employment of regular sepoy's and to submit the expediency of their being allowed for the special services pointed out by him of a military nature and which appears to the Board to be distinct from the duties of collection or settlement of the revenue and to call for the aid of regular troops.

9. Before the Board can come to any determination in regard to the theft committed by the shroff at Rayakottai, it is agreed that Captain Read be desired to furnish them with copy of the applications made to Tippu's amildars for delivering up the thief as Government may think proper to apply to Tippu for his surrender according to the terms of the treaty.

[Here enter 3rd August, 1794.]

10. Though the Board are of opinion that engagements entered into with the Company should be considered at all times binding, they in the present instance yield to the recommendations of Captain Read and agree to request the consent of Government for granting the remissions of land rent proposed by the Assistant Collector in the southern division amounting to pag^a 600, but the inhabitants receiving it should be made sensible of the regard which ought to be

invariably paid to all public engagements and that motives of particular indulgence in consideration of their having come under the Company's administration, have induced the present remission.

11. Conformably to the resolution passed on Captain Read's letter of the 31st July, and in consequence of circumstances stated in the preceding papers on the subject, agreed to recommend to Government that he be authorized to allow remissions to the sayar farmers in the southern division to the proposed amount of pag^s 1,228.

[Here enter 8th August, 1794.]

12. For the reasons stated by the Collector, resolved to recommend to Government the further remission for fasli 1203 above proposed of star pagodas 110.

13. The Board have already resolved in consequence of Captain Read's application under date 3rd instant, to recommend the proposed remission of pag^s 1,228 in the southern division to the sayar farmers. The above representation from the Assistant Collector enclosed in Captain Read's letter of the 8th instant explains very fully the effect of the exemptions allowed the Company's weavers and the propriety of charging the loss of revenue thereby incurred to the Commercial Department which it has been already agreed to submit to the determination of Government.

No. 2 in XXXII.

EXTRACT of a letter from Government, dated 6th Sep. 1794.

After mature consideration of your reference upon the subject of weavers, we have resolved on a general abolition of loom tax throughout the Baramahal and Salem districts, because we observe by Captain Read's letters that the difficulty of confining the exemption to the weavers engaged to the provision of the Company's investment, nearly amounts to an impossibility, and because as it appears that the weavers not employed by the Company's agents find great facility in evading the imposts, it may be more political to forego the small revenue which it yields than to continue any part of these useful manufactures subject to the vexatious interference of the custom farmers.

2. With the same view we have determined that all duties in the Baramahal, Salem and Namakkal countries upon the importation of cotton and thread and all duties upon the transit of cloth, cotton and thread throughout the districts be removed, and that all impediments to the transportation of these articles which have hitherto operated from the collections of these taxes shall cease. By these measures it is our intention to render the private condition of the weavers more comfortable, and to make the price of raw materials more cheap in the Company's districts, than in the neighbouring territories, such advantages must doubtless tend to encourage the resort of inland traders and the settlement of foreign weavers in this country, the increase of population, the extension of commerce, and the improvement of revenue are so intimately connected that when we observe a recommendation of the Collector for charging the amount of the inland duties to the Commercial Department, we must suppose that it has risen from a partial and confined view of the subject, though the amount of these taxes may be an immediate loss to revenue, yet it by no means follows that the advantages proposed to trade, will also be immediate, the success of this measure must be the result of progressive improvement, and in this event the revenue will receive no less benefit than the trade for the necessary consequence of increased population, must be an increased demand for the produce of land.

3. We are powerfully induced to this measure, by another consideration, we possess no means of bringing the surplus revenue of the Baramahal to the Presidency and it is obvious that the exportation of specie must be injurious to revenue, it follows therefore that these countries must be benefited in proportion as the means of retaining their ready money is provided by an increase of the investment, upon these grounds, we desire that the amount of these taxes may be considered a remission of revenue, not as a debt against the Commercial Department.

4. We are sensible that the state of criminal jurisdiction on the coast is defective, but we are happy in observing by the latest advices from the Honourable the Court of Directors that the subject is under consideration of the legislature, and that we may in consequence expect the powers of Government in this respect to be rendered more efficient: we therefore desire that any offenders who are, or may be confined, shall by no means be released.

5. We have already received intimation of the fray which happened in the districts of Erode, and have in consequence called upon Captain Read in the Political Department for a particular relation of the circumstances that attended it.

6. We consent that Captain Read be permitted to remit the sum of pag^s 606-12-38 in the northern division, and the sums of pag^s 850 in the central division of the Baramahal, and we also agree that the Collector be authorized to remit the further sums of pag^s 1228 in the southern division, and of pag^s 110 for fasli 1203, in consideration of the reasoning stated by Captain Read.

7. As we do not suppose there is any probability of securing the person of the shroff who committed the robbery at Rayakottai by an application to Tippu Sultan we think it most advisable that the amount of the theft should be written off to profit and loss.

8. We think the explanation given by Captain Read of the duty on which the regular sepoys have been employed is very reasonable and therefore desire that he may continue to appoint the detachment and guards to the different services pointed out in his letter.

No. XXXIII

From—CAPTAIN ALEXANDER READ, Superintendent.

To—DAVID HALIBURTON, Esq., President, etc., Members of the Board of Revenue.

Dated—Choultry Plain, the 19th September 1794.

I arrived here this morning and having availed myself of your permission to leave my station after my accounts for July had been called for without bringing them up, it is proper to acquaint you that it was my determination to finish them before my departure; but the receipt of a letter from Captain Macleod informing me of his being taken ill of a fever which would unavoidably delay his accounts some days (of consequence the whole as long), and the urgency of despatch in my business at the presidency made me resolve on coming hither immediately and speedily to return for that purpose; accordingly my stay here shall not be more than four days, and no time will be lost, so that if Captain Macleod's indisposition should not continue and prevent it, I may yet hope to close my accounts for the last, and to open those for the current fasli year, either by the end of this or the beginning of the next month.

2. Since my letter of the 12th instant it has occurred, that from my having mentioned in the 6th paragraph of my last Report every head of the sayars being nearly ascertained "and from your Board having desired the promised statement of them soon", that it may be acceptable without the delay of the land rent, I now enclose it as containing the different taxes exclusive of land rent which have not yet been regulated,—it shows what remains to be done before the settlement in lease takes place, and the subject matter chiefly of my 6th Report. The whole together including the detail of the land rent is only delayed that it may be pre-faced by an account from each of my assistants of their particular modes of management to show their deviations (yielding to local usages and circumstances) from the general plan already laid before you.

3. I have pleasure in transmitting you the accompanying plan and estimate of repairs proposed to a tank in ruins (for which your sanction is requested) as the first essay of my young geographers, and as the first example it has been in my power to give, of the utility there is in combining geographical and revenue surveys in works of the kind. Estimates made by such means cannot be wide of the truth. Any inaccuracy, either in that of the expense, or that of the produce, can be ascertained, the former when finished, the latter when all the lands are occupied, or arrived at the period of their improved state, and such drafts, as well as the performers of them (my intermediate class of revenue servants) will be an effectual check to abuses. The method observed is, I believe, so evident on an examination of the plan and estimates, as hardly to require any additional explanation, I should therefore only remark that in this example, the produce will probably be the 4th and every succeeding year, on account of the waste ground included *nine times* more than at present and that it will then yield a rent equal to 40 *per cent* on the amount of the repairs. In other instances when a less proportion of waste, and a greater proportion of arable land is included, the increase will bear a less proportion to the actual produce, but a greater proportion to the expense. Similar plans and estimates shall accompany all proposals I may hereafter make myself, but the same cannot be expected from my assistants until I can furnish them with geographical surveyors.

STATEMENT of the different heads which compose the sayar in the Ceded districts from Captain Alexander Read, Superintendent.

(1)	Divisions.	Tahsildaries.	Maniambab or poll taxes.												Totals.	Kalal or arrack.	Imli or Tamarrinds.	Namak or salt.
			Kurubar shepherds or woollen manufacturers.	Valangai right hand caste.	Idangai left hand caste.	Palli husbandmen.	Jelagāra scavengers.	Chākala-varlu or washermen.	Teli or oil man.	Lohār Barhai smith and carpenters.	Janapars gunny weavers.	Kammalan sonar gold and silver smiths.	Ambattan or barbers.	Samai-sahari lensers.				
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)		
Southern.	Salem ...	60 19 21	22 16 84	11 41 29	56 15 68	19 20 53	53 10 65	222 33 4	8 4 21	11 22 56	13 34 69	18 0 32	...	497 39 52	189 10 5	...	0 20 38	
	Sennagiri ...	2 26 61	1 40 75	0 35 54	0 14 48	...	3 40 11	1 1 63	2 31 60	0 14 48	0 36 25	2 13 63	...	16 31 33	...	...	...
	Belūr ...	...	...	...	...	...	5 29 48	3 2 67	3 30 33	...	0 17 67	2 17 2	...	15 7 57	0 9 58	...	...
	Attur ...	30 17 76	84 2 85	15 38 42	...	...	5 18 19	7 27 13	18 41 29	...	2 33 20	4 3 20	...	119 2 14	109 18 20	...	...
	Viraganūr
	Sendamangalam ...	3 32 2	0 9 59	5 10 11	4 29 16	...	5 36 39	8 2 35	1 13 30	2 0 15	8 33 52	2 8 74	...	86 41 63	231 27 11	210 0 0	35 33 0	
	Rasipuram ...	0 17 18	...	0 23 65	...	...	1 17 43	1 41 61	2 15 0	1 3 46	2 8 74	...	...	9 37 87	...	...	...
	Namakal ...	18 15 49	...	8 14 48	...	...	5 30 69	5 19 69	...	...	...	...	...	42 23 68	143 14 23	...	...
	Paramatti ...	...	...	4 38 73	...	...	4 38 73	2 15 23	0 42 13	...	...	...	...	17 15 0	64 40 61	...	...
	Kattputtur
10	115 38 67	53 24 43	47 23 2	61 14 52	19 20 53	85 42 47	252 9 30	37 43 26	14 41 55	23 29 67	38 0 67	...	755 19 29	788 30 18	210 0 0	36 8 38		
Central.	Dharmapuri ...	...	...	2 44 5	...	...	13 43 10	...	12 11 20	3 42 15	...	6 5 50	13 5 50	52 16 70	225 33 60	...	8 33 60
	Pennageram ...	9 31 70	12 13 60	4 16 70	...	...	13 9 30	...	...	6 9 30	8 33 60	4 20 50	17 26 20	76 31 70	61 14 5	...	...
	Adamanakottai ...	...	23 23 10	8 2 27	...	...	11 16 70	...	15 37 59	11 24 67	...	5 15 19	18 16 70	94 7 2	...	...	...
	Harūr ...	...	26 11 20	17 42 15	...	...	26 11 20	...	17 22 40	...	...	17 22 40	...	105 19 55	...	...	...
	Morappār ...	...	85 37 4	5 29 5	...	...	10 1 70	...	26 41 76	...	...	...	17 22 41	95 42 71	...	...	...
	Tenkaraikottai ...	2 28 10	...	3 42 15	...	...	10 37 40	...	...	...	13 5 50	...	12 21 45	43 0 0	...	...	...
	Nangapalli ...	...	4 12 53	1 25 25	...	...	10 23 16	...	4 36 65	...	...	4 43 66	11 33 79	37 40 44	...	...	...
	Omalar ...	...	4 17 65	6 33 22	...	4 16 70	28 29 61	...	...	...	70 0 0	24 40 25	...	134 3 3	24 2 65	...	51 28 10
	Sankaridrug ...	...	...	18 1 14	...	...	27 31 70	...	1 2 65	...	...	12 31 51	9 7 40	68 30 0	155 8 35	...	11 0 75
	Edappadi ...	...	...	18 34 74	...	...	28 33 41	...	...	...	...	13 18 41	7 23 54	68 20 50	0 19 55	...	11 16 70
	Tiruchengod ...	...	...	16 1 79	...	...	18 41 48	...	4 31 70	...	...	12 18 4	8 0 75	60 4 36	...	...	20 20 50
Mallasamudram ...	...	...	4 43 10	...	...	7 25 43	...	3 44 61	...	...	5 22 3	0 33 79	22 34 36	...	...	...
12	12 15 0	106 86 8	109 1 41	...	4 16 70	202 35 39	...	87 4 36	21 31 32	...	107 13 9	116 12 72	859 26 37	466 33 60	...	103 10 25		
Northern.	Krishnagiri ...	...	24 21 26	...	...	...	27 8 22	...	50 44 23	...	...	...	...	102 23 71	...	10 26 39	...
	Vaniyambadi ...	...	16 40 6	...	...	...	23 4 87	...	4 16 70	...	...	...	...	44 16 33	41 0 75	...	...
	Tiruppattur ...	...	...	...	...	...	50 0 0	...	17 22 40	...	...	...	...	67 22 40	56 30 0	166 30 0	...
	Kunnattur ...	...	...	...	...	...	28 0 0	...	17 22 40	...	...	...	...	45 22 40	...	...	...
	Kellāvi ...	...	11 16 70	...	...	...	17 6 64	...	8 14 5	...	...	...	...	36 37 59	39 17 65	29 18 4	...
	Rayakottai
	Virabhadradrug ...	17 18 41	17 4 74	0 19 55	...	...	33 19 74	...	...	...	...	...	...	68 18 4	...	...	...
	Kaveripattinam ...	...	40 19 17	...	...	...	22 33 60	...	16 32 9	...	...	5 3 23	...	84 43 29	75 42 71	...	...
Kommenellur ...	...	15 33 60	...	...	...	2 8 35	...	7 43 29	...	...	2 28 10	...	28 23 54	47 34 74	...	...
Javadipolliam ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kangundi ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	17 18 41	126 1 13	0 19 55	...	...	203 31 52	...	123 15 56	...	...	...	...	...	260 33 45	206 39 43	...	...
Total 3	33	145 27 26	291 16 64	156 44 18	61 14 52	23 37 43	492 19 58	252 9 30	248 18 38	36 28 7	115 24 17	153 0 49	116 12 72	2,329 28 76	1,466 10 43	416 29 43	139 18 63	

THE BAHAMAHAL RECORDS

No. 1 in XXXIII—cont.

Statement of the different heads which compose the sayar in the Ceded districts—cont.

Divisions—cont.	Tahsildaries—cont.	Bāje bāb or Monopolies.																
		Dandvari Palankin bamboo.	Shore or salt-petre.	Shahad or honey.	Pān or Betal.	Salt farmers.	Tobacco.	Tarban or Toddy—Jaggery, etc.	Shakar Malagai—vanlu sugar-sellers.	Nilivar-loo or Indigo manufac-turers.	Irula-varlu or Hill people.	Ghee.	Besta-varlu or fishermen Palankin boys.	Kamba-kare or pandal builder.	Lalsut red thread makers.	Gehun wheat sellers.	Aratipanlu or plan-tain fruit seller.	
		(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	
Southern.	Salem .....	...	...	17 20 62	0 25 43	90 36 48	11 28 58	...	...	...	...	...	...	...	...	...	...
	Sennagiri .....	...	...	...	0 14 48	...	...	...	...	...	...	...	...	...	...	...	...
	Belur .....	...	...	...	...	...	...	0 12 98	...	...	...	...	...	...	...	...	...
	Attur .....	...	...	...	...	...	...	2 31 50	...	...	...	...	...	...	...	...	...
	Viraganur .....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sendamangalam	22 31 62	...	...	...	...	2 7 24	0 24 26	1 0 32	0 19 37	29 0 32	...	...	...	...	...	...
	Rasipuram .....	...	10 12 13	...	...	...	...	...	1 16 50	0 32 35	0 17 0	0 12 30	...	...	...	...	...
	Namakkal .....	...	44 29 16	...	...	...	...	...	...	0 4 69	...	0 12 78	1 14 64	...	...	...	...
	Paramatti
	Kattuputtur
10	22 31 62	54 41 29	17 20 62	0 40 11	90 36 48	13 34 2	3 23 74	2 17 2	1 11 61	29 17 84	0 25 28	1 14 64	...	...	...	...
Central.	Dharmapuri .....	...	...	...	...	...	109 27 15	45 28 20	...	...	...	14 22 40	2 15 74	...	...	...	...
	Pennagaram .....	...	...	...	...	...	86 22 3	11 20 50	...	...	...	15 37 40	...	...	10 2 65	...	...
	Adamanakottai .....	...	...	...	...	...	89 16 70	13 5 50	...	...	...	...	...	...	7 3 79	...	...
	Harūr .....	...	...	...	...	...	...	...	...	...	...	...	...	1 33 60	...	...	...
	Morappūr .....	...	...	...	...	...	...	12 11 20	...	...	...	...	14 15 56	...	...	...	...
	Tenkarai-kottai .....	...	...	1 14 5	...	...	...	22 33 60	...	...	...	...	22 25 62	...	...	17 22 40	...
	Nangapalli .....	...	...	...	15 33 60	...	16 0 75	...	...	...	...	1 33 60	...	...	...	...	...
	Omalur .....	...	...	...	...	...	70 4 74	...	...	...	...	...	45 42 15	...	...	...	...
	Sankaridrug .....	...	...	...	33 32 65	...	68 26 30	5 41 76	...	...	...	...	16 81 70	...	...	...	4 31 33
	Edappadi .....	...	11 16 70	...	41 16 51	...	15 30 0	6 5 50	...	...	...	...	58 12 53	...	...	...	8 20 69
	Tiruchengod .....	...	...	...	87 40 25	...	13 7 21	2 32 9	...	...	...	...	2 0 88	...	...	...	2 42 15
	Mallasamudram	22 31 34	...	7 30 49	1 18 23	1 41 58
	12	...	11 16 70	1 14 5	157 19 55	...	376 40 7	121 15 8	...	...	...	42 3 60	164 6 26	1 33 60	17 6 64	17 22 40	16 4 87
Northern.	Krishnagiri .....	...	...	...	...	...	...	16 7 58	...	2 9 49	...	...	19 30 76	...	2 32 46	...	...
	Vāniyambadi .....	...	8 33 60	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Tirupattar .....	...	...	...	...	...	...	...	...	...	...	...	13 15 0	...	20 37 40	...	...
	Kunnattur .....	...	...	...	...	...	...	544 21 7	...	...	...	...	12 11 20	...	17 22 40	...	...
	Kallāvi .....	...	...	...	...	...	...	1,207 22 58	...	...	...	...	7 19 55	...	...	...	...
	Rayakottai .....	...	...	...	...	...	...	...	...	...	...	...	8 25 25	...	...	...	...
	Virabhadradrug .....	...	...	...	...	...	...	19 30 75	...	...	...	...	...	...	13 5 50	...	...
	Kaveripatnam .....	...	...	...	...	...	...	12 30 75	...	...	...	...	...	...	...	...	...
	Kommenellur .....	...	...	...	...	...	...	18 16 70	...	...	...	...	...	...	...	...	...
	Javadipolliam .....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kangundi .....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	...	8 33 60	...	...	...	...	1,818 40 23	...	...	2 9 49	...	59 12 6	...	54 8 16	...	...
Total 3	33	22 31 62	75 1 79	18 34 67	158 14 66	90 36 48	390 29 9	1,943 34 55	2 17 2	3 21 30	29 17 84	42 29 8	234 33 26	1 33 60	71 15 0	17 22 40	16 4 87	

IMPOSTS

No. 1 in XXXIII—cont.

Statement of the different heads which compose the sayar in the Ceded districts—cont.

Divisions—cont.	Tahsildaries—cont.	Ghar-taragu or licenses.													Totis.	Zargar gold thread makers.	Gollara or cowherd.
		Leale or seller of a particular bark used in making arrCok.	Bamboo farmers.	Totals.	Coolivarlu or coolies.	Patvegars or silk weavers.	Jadar.	Seniyars	Koliyars.	Kaikolars.	Ran-gari or painters.	Kāmāthi or brick-layers.	Medara varlu or mat-makers.	Kumbhars or potters.			
		(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Southern.	Salem	...	1 21 31	311 26 45	...	58 15 38	79 38 20	7 17 12	2 25 60	9 19 70	58 42 55	5 9 74	...	...	...	0 34 4	2 8 57
	Sennagiri	...	...	0 14 48	12 27 41	...	19 23 75	...	0 9 58	32 12 5	...	0 3 19	...	...	...	...	...
	Belur	...	...	0 22 56	21 11 61	14 12 13	...	...	...	...	...	...	...	...	...	...	...
	Attur	...	...	112 4 70	45 11 62	...	17 42 45	...	13 19 69	...	0 32 35	...	1 40 76	0 14 48	0 9 59	...	0 27 28
	Viraganur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sendamangalam	...	819 4 2	1,352 12 66	6 8 64	0 84 5	31 1 50	12 28 30	35 8 9	...	...	...	0 19 37	...	...	...	...
	Rasipuram	...	...	13 0 50	22 27 53	5 39 75	33 2 40	21 10 10	...	6 17 27	...	...	...	0 30 65	...	...	...
	Namakkal	...	...	189 31 18	25 24 26	6 7 56	3 12 45	...	4 32 67	40 8 74	...	...	...	...	...	...	...
	Paramatti	...	...	64 40 61	64 38 74	5 38 41	1 28 63	...	35 25 44	...	...	...	...	...	...	...	...
	Kattaputtur
10	...	820 25 33	2,044 19 6	198 15 61	91 12 68	186 30 18	28 27 12	69 7 8	123 21 25	57 30 10	5 13 13	2 15 33	1 0 33	0 9 59	0 34 4	2 36 5	
Central.	Dharmapuri	...	...	416 24 29	...	...	...	...	...	...	...	...	...	...	...	...	...
	Pennagaram	...	...	135 7 3	...	...	...	...	...	...	...	...	...	...	8 33 60	...	...
	Adamanakottai	...	...	59 26 39	...	...	...	...	...	...	...	...	...	...	12 50 75	...	...
	Harur	...	...	1 33 60	...	...	...	...	...	...	...	...	...	...	...	...	...
	Morappur	...	...	26 26 76	...	...	...	...	...	...	...	...	...	...	...	...	...
	Tenkaraikottai	...	...	64 6 7	...	...	...	...	...	...	...	...	...	...	...	...	...
	Nangapalli	...	...	33 23 35	...	...	...	...	...	...	...	...	...	...	...	...	...
	Omalur	...	...	191 33 4	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sankaridrug	...	...	295 33 54	...	...	...	...	...	...	...	...	...	...	...	...	...
	Edappadi	...	...	153 4 18	...	...	...	...	...	...	...	...	...	...	...	...	...
12	...	...	1,497 2 87	...	...	...	...	...	...	...	...	...	...	21 19 55	...	...
Northern.	Krishnagiri	...	...	51 17 28	...	...	...	...	...	...	...	...	...	...	10 8 35	...	...
	Vaniyambadi	...	...	49 34 55	...	...	...	...	...	...	...	...	...	...	...	...	...
	Tiruppattur	8 22 40	...	261 0 0	...	...	...	...	...	...	...	...	...	...	49 15 0	...	...
	Kunnattur	...	...	57 9 67	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kallavi	...	...	123 33 22	...	...	...	...	...	...	...	...	...	...	...	...	...
	Bayakottai	...	...	6 25 25	...	...	...	...	...	...	...	...	...	...	...	...	...
	Virabhadradrug	...	...	32 36 45	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kaveripattinam	...	...	56 28 66	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kommenellur	...	...	66 6 64	...	...	...	...	...	...	...	...	...	...	...	...	...
	11	8 22 40	...	2,414 12 52	...	...	...	...	...	...	...	...	...	...	59 23 35	...	...
Total	33	8 22 40	820 25 33	5,955 34 45	198 15 61	91 12 68	186 30 18	28 27 12	69 7 8	123 21 25	57 30 10	5 13 13	2 15 33	1 0 33	81 7 69	0 34 4	2 36 5

THE BARAMHAL RECORDS

Statement of the different heads which compose the sayar in the Ceded districts—cont.

Divisions—cont.	Tahsildaries.	Ghar-taragu or licenses.													Palasarak or raw materials.				
		Kulame varlu or smelters.	Banyas.	Chettis.	Nagarattu Chettis.	Kanjevi Chettis.	Pulavaru flower sellers.	Labbarar or Musalman bazar-men.	Pinjara Twine and Tape makers.	Shroffs.	Tuluvar caste.	Natta-ma Do.	Moor-men bazar.	Jungal oil.	Total.	Ariosa.	Bazar-pbasgi.	Total.	
		(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	
Southern.	Salem	0 25 42	119 25 28	78 5 14	5 14 48	0 10 11	1 9 42	1 80 64	...	...	0 8 85	4 2 17	0 16 18	...	433 84 57	...	...	...
	Sennagiri ... ..	...	5 5 78	0 29 5	...	...	...	...	...	...	...	...	...	...	67 21 49	...	...	...
	Bellar ... ..	...	16 8 9	5 40 76	...	...	...	0 22 57	...	...	...	...	...	...	58 5 56	...	...	...
	Attur	6 7 24	30 17 87	0 19 87	...	...	...	...	...	...	...	...	...	...	117 18 70	0 27 46	...	0 27 46
	Viraganur
	Sendamangalam	6 28 30	18 24 43	13 24 14	...	...	...	1 19 69	1 24 58	...	...	...	...	...	127 42 9	...	84 29 8	84 29 8
	Rasipuram ... ..	...	14 24 14	6 17 43	...	...	...	...	...	2 17 67	...	...	...	...	118 27 47	...	4 81 18	4 81 18
	Namakkal	0 17 78	11 26 77	15 37 0	...	...	...	0 4 69	...	...	...	...	...	...	107 33 12	...	...	...
	Paramatti ... ..	...	2 15 33	11 32 32	...	...	...	...	...	...	...	...	...	...	121 44 47	...	63 10 76	63 10 76
	Kattupattar
10		13 29 14	215 13 25	132 25 71	5 14 48	0 10 11	1 9 42	3 33 19	1 24 58	2 17 67	0 8 35	4 2 17	0 16 18	1148 8 54	0 27 46	152 26 22	153 8 68		
Central.	Dharmapuri ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Pennagaram ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	8 33 60	...	12 11 20	12 11 20
	Adamanakottai ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	12 30 75	...	...	...
	Harur ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Morappur ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11 26 20	11 26 20
	Tenkaraihattai ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Nangapalli ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Omalur ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sankaridrug ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Edappadi ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tiruchengod ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mallasamudram ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12		...	...	...	...	...	...	...	...	...	...	...	...	21 19 55	...	23 37 40	23 37 40	
Northern.	Krishnagiri	6 25 25	...	...	...	...	...	...	...	...	...	...	...	...	16 33 60	...	...	...
	Vaniyambadi	31 34 36	...	...	...	...	...	...	...	...	...	...	...	...	31 34 36	...	...	...
	Tirupattur	201 30 0	...	...	...	...	...	...	...	...	...	...	...	...	251 0 0	...	...	...
	Kunnattur ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kallavi ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Rayakottai ... ..	...	...	...	...	...	...	...	...	...	...	...	10 2 65	...	10 2 65	...	...	...
	Virabhadradrug	34 0 37	...	...	...	...	...	...	...	...	...	...	...	...	34 0 37	...	...	...
	Kaveripatnam ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kommenellur ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Javadipolliam ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kangundi ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11		274 0 18	...	...	...	...	...	...	...	...	...	...	10 2 65	343 26 83	...	...	...
Total 3	33	287 29 32	215 13 25	132 25 71	5 14 48	0 10 11	1 9 42	3 33 19	1 24 58	2 17 67	0 8 35	4 2 17	0 16 18	1513 4 67	0 27 46	176 18 62	177 1 23		

IMPOSTS

No. 1 to XXXIII—cont.

Statement of the different heads which compose the sayar in the Ceded districts—cont.

Divisions—cont.	Tahsildaries.	Miscellaneous taxes.													Mārga taragu or road customs.	Grand total.		
		Jungal.	Betel gardens.	Tax or Kist on cawni of paddy ground in Kommeli.	Betel planters.	Taxes or Fasl.	Pulvuri grass tax.	Nāngar vari or plough taxes.	Devas-tan or church tax.	Cocoanut gardens.	Rates on certain class.	Potash.	Inam quit rent.	Plantain garden.			Total.	
		(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	
Southern.	Salem ...	...	...	...	...	...	123 32 67	...	...	...	...	...	...	...	123 32 67	2,796 20 69	4,163 19 50
	Sennagiri ...	...	...	...	...	...	...	10 35 54	...	...	...	...	...	...	10 35 54	461 13 39	556 26 63
	Belūr ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,346 37 79	1,420 29 8
	Attur ...	40 25 27	...	...	...	...	...	12 43 64	...	...	...	...	...	7 42 45	61 21 56	2,165 4 38	2,575 34 54
	Viraganur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sendamangalam ...	...	1 9 26	...	...	114 41 15	4 16 48	41 31 18	...	...	...	...	...	15 6 7	177 14 34	1,452 29 58	3,231 34 78
	Rasipuram ...	...	...	...	...	...	...	22 27 53½	...	...	...	...	...	...	...	1,019 34 54	1,163 24 77
	Namakkal	7 26 61	13 27 78	22 16 51	1,579 5 67	2,241 20 43
	Paramatti ...	...	...	...	1 6 72	...	8 33 15	55 5 15	...	...	...	...	...	...	70 33 42	37½ 2 36	712 12 22
	Kattupattur	7 9 28	4 30 68
10	40 25 27	1 9 26	7 9 26	5 7 58	114 41 15	139 19 31	156 36 42½	...	...	...	...	...	23 3 52	489 2 37½	11,495 14 40	16,085 22 75	
Central.	Dharmapuri ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	899 37 78	1,368 34 17
	Pennagaram ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,006 11 20	1,239 5 13
	Adamanakottai ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	875 0 0	1,041 19 36
	Harūr ...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 41 20	848 33 60	955 42 15
	Morappūr ...	...	...	...	...	...	...	0 39 30	15 1 10	...	...	...	...	...	64 33 60	329 30 0	479 32 27
	Tenkaroikottai ...	...	...	...	...	...	...	...	8 22 40	61 11 20	...	...	...	...	...	1,196 5 50	1,368 0 37
	Nangapalli ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,021 35 32	1,093 9 31
	Omalur ...	...	...	...	...	...	18 81 70	...	...	...	...	...	...	...	...	1,761 19 55	2,105 42 52
	Sankaridrug ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	614 32 47	679 11 21
	Edappadi ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	571 23 35	798 3 23
	Tiruchengod ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	583 22 78	722 35 32
Mallasamudram ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	301 12 15	363 42 85	
12	...	...	...	...	...	...	...	4 16 70	76 13 10	...	...	...	...	99 16 70	10,009 39 70	12,511 8 19	
Northern.	Krishnagiri ...	...	...	...	...	...	...	...	7 3 79	...	8 33 61	162 33 59	...	178 26 39	409 14 5	758 25 43	
	Vāniyambādi ...	...	...	...	...	...	...	...	...	...	...	467 30 75	...	467 30 75	1,350 5 50	1,943 32 9	
	Tiruppattūr ...	...	...	...	...	...	...	...	...	...	...	342 20 40	...	342 22 40	1,195 32 65	2,117 32 65	
	Kunnattūr ...	...	...	...	...	...	...	...	94 22 40	...	...	182 43 29	...	277 20 69	301 15 56	1,198 23 72	
	Kallavi ...	...	...	...	...	...	...	...	...	...	...	164 10 44	9 8 35	173 18 79	2,049 11 20	3,543 11 20	
	Rayakottai ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	525 0 0	541 28 10
	Virabhadradrug ...	...	...	...	...	...	...	...	...	2 8 35	...	...	...	...	2 8 35	721 11 20	858 29 61
	Kaveripattam ...	...	...	...	...	...	...	...	...	...	2 24 11	...	...	...	2 24 11	977 11 26	1,153 17 46
	Kommenellur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0 0	344 30 38
	Javadipolliam ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kangundi ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	...	...	...	...	...	...	...	...	101 26 39	2 8 35	11 12 72	1,320 6 7	9 8 35	1,444 17 28	7,779 11 76	12,460 6 44	
Total 3	83	40 25 27	1 9 26	7 9 26	5 37 58	114 41 15	158 6 21	156 36 42½	4 16 70	177-39 49	2 8 35	11 12 72	1,320 6 7	9 8 35	2,082 36 55½	29,284 21 26	41,054 37 58	

THE BAHAMAL RECORDS

No. XXXIV

From—W. HARRINGTON, Esq., Secretary, Revenue Department.

To—Captain ALEXANDER READ, Collector in the districts of Baramahal and Salem.

Dated—Fort St. George, the 26th September, 1794.

The Board direct me to acknowledge the receipt of the statement of sayar which accompanied your letter of the 19th inst. and to desire at the same time you make your report pointing out in what instances the rate of customs may be reduced, you will explain whether they cannot be commuted, so that the demand may bear light on the inhabitants and the collection be rendered simple and easy.

2. The Board are well pleased with the mode you have adopted for ascertaining the necessary repairs to tank, etc., and will lay the plan and estimate forwarded with your letter of the 19th inst. before Government for their approval.

No. XXXV

From—Captain ALEXANDER READ, Superintendent, etc.

To—DAVID HALIBURTON, Esq., President, etc., Members, Revenue Board.

Dated—Baramahal, the 3rd November 1794.

The carrying the orders of Government contained in its letter to your Board of the 6th ultimo requiring that some points in them be taken into consideration, I submit to you my remarks on them.

2. The general abolition of the loom tax only is expressly authorized; but the intention of Government to free the weavers from the vexatious interference of the custom farmers appearing in the context, I apprehend it is meant, that in future they shall not be subject to any tax whatever, as a matter affecting the revenue, I wish your Board to decide on it. The taxes to which weavers generally have hitherto been subject in these districts are variously denominated; but they come under three heads. 1st loom tax, 2nd house or family tax, 3rd provision tax. The two last are at some places the same, at others different, and seldom other than a contract with the custom farmer, to dispense with the numerous trivial duties otherwise levied on the provisions or raw materials they purchase at the weekly fairs or other markets. It is very necessary to observe that though the exempting them all taxes whatever will effectually secure them as *weavers* against any interference on the part of the custom farmers, it ought not to secure them from it as *merchants*, and I hope your Board will approve of the distinction, for otherwise merchants of the weavers caste may avail themselves of the immunities granted to those who follow their trade by setting up one or more looms, and others may entertain as servants to principal weavers which would enable them to undersell the fair dealers and defraud the revenue.

3. Government has directed that all duties upon the transit of cloth, cotton and thread throughout these districts be removed, and one of the effects expected from the measure is the increase of their commerce. It has not probably occurred that the exemption of the usual duties upon cloths *imported*, will have the same effect on the manufactures of the neighbouring countries to the detriment of these districts. From that consideration I have directed those duties to be levied as heretofore, but as contrary to the orders of Government though consonant to the spirit of them. I likewise request to be honoured with your instructions on that head.

4. The customs hitherto levied on the transit of these articles, has formed so great a part of the sayar, in these districts, that including the stamp duty on the cloth which now constitutes the Company's investment, and formerly was taken up by other European nations on the coast, the removal of them will probably reduce it to one half that is 20,000 pag^a; but though that will be a considerable diminution of revenue, there can be no doubt that as Government has accounted for it, revenue will ultimately benefit by it. It is a measure which from the additional motive that has led Government to adopt it, namely the keeping of the surplus revenue in the country for which I expressed my anxiety in a late communication, affords me much pleasure, and I am encouraged by it, to propose the

total abolition of road duties upon all exports the production of these districts. From a superficial view only of that proposition I conclude it would extend the market for them beyond the most distant place to which every article is taken at present from the town where it is manufactured the exact distance for which the duties excused in these districts would pay the duties levied in the Nabob's or Tippu's country. Though doubtless your Board will conceive the effect better than I can explain it, permit me to follow up the idea I have given by an easy supposition; that at present merchants in these districts take certain articles as far as Wallajahpet, Trichinopoly and Bangalore and no farther because the additional duties they would have to pay would leave them no profit, and that in consequence of the measure in contemplation they afterwards find they can carry the same articles without paying more duties than before, perhaps 10 per cent as far as Madras, and all the other European settlements on the coast. It follows that should they keep up the former rates of their goods at Wallajahpet, Trichinopoly and Bangalore their additional profit would be equal to the amount of the duties they actually pay in passing through these districts, which may be 5 per cent that should they lower their prices in that proportion, they would increase the demand of their goods by underselling their rivals in trade, while their profits would be the same as at present; and that they might sell them as cheap gaining the same profit on them at Madras, Tanjore or Seringapatam as they actually do at the other places which are so much nearer. As the market would evidently be extended the like distance every point of the compass and the rates of sales would optionally increase everywhere within its present limits it seems no strain of syllogism to conclude that the present demand for the productions of these districts would consequently be doubled and that in a very short time.

5. Having stated the advantages that may be expected to accrue from the measure proposed to trade I request I may likewise be allowed to state how important it might eventually prove to population. In this also my observations may be trite, and would instantly occur, but the subject is worth being taken in every point of view. Accordingly I shall first make the self-evident position, that were every country to have crops of the same quantity and kind every season there would be none transported from one to another and no more than was found by experience sufficient for the annual consumption would ever be cultivated. That quantity may be fairly supposed the average of the various quantities produced by the difference of seasons. I shall suppose the fullest crop ever grown equal to 100, the least 20 and the average 50. The average being the ordinary consumption or sufficient quantity, it may be imagined that where there is less there is always a demand for a quantity equal to the deficit which is usually supplied by the neighbouring districts, that crops which are 40 per cent of the full produce are necessary to the preservation of the inhabitants consequently then when they are only equal to 20 per cent of it, 30 per cent must be imported to prevent their feeling any want that 20 per cent must be imported to prevent a famine and that the famine will rage in proportion to what the actual produce may want of the 40 per cent or quantity supposed to be necessary for their preservation. The price increasing always with the demand, the deficiency in some districts would generally be supplied by the overplus in others, if there were no impediment, but the road customs are so high throughout the Carnatic and Mysore, that in either country they would probably exceed 150 or 200 miles what the middling class of the inhabitants could afford for grain in the times of the greatest scarcity and it has been known that while one country has been suffering under that misfortune, grain has been (to use a common phrase) a mere drug in another that has been a much less distance from it. Hence the greatest calamity that can everywhere obtain in any country might sometimes be alleviated by the abolition of the duties upon the necessaries of life, and districts very distant from one another would reciprocally supply each others wants that have no such intercourse at present, the consequences of which would be a greater certainty to revenue a superabundance of crops being after pleaded for remissions of rent and the cultivators of land seldom or never having reason to lament the greatest of blessings as the greatest of misfortunes. These arguments are in favour of a general abolition of customs, but as that may be liable to objections or unpracticable, they apply with the greater force to these districts because of the option to provide for

their particular interests by the continuance of those levied upon the production of other countries that are not required for the promoting of its own manufactures. Supposing the abolition of the customs on cloth, cotton and thread to amount to 20,600 pagodas, 20,000 will be the amount of all the others and the road customs on grain alone may be about half of that, but in looking for an equivalent to revenue for the immediate loss it will sustain by the more general adoption of the measure it has authorized, it is only necessary to recur to its own conclusive arguments in favour of it. It may likewise be remarked as well from its effect in regard to myself as Collector, as from the foregoing, that my recommendations for the placing of certain remissions to the amount of the Commercial Resident did not wholly proceed from a confined view of the subject but from a habit of discriminating and wish to place things in, what I conceive, a true light. Reflecting on the scruples I avowed so lately to the entering on the foregoing subjects from a consideration of my aptness to err in matters requiring more knowledge of finance than I pretend to, what I have said of them on this occasion appears rather extraordinary, and has proceeded almost insensibly from immediate impulse, and the confidence I have in the encouragement which your Board seems to give all attempts that have the same object in view.

6. The accompanying is my demand, collection and balance, the end of July and estimate of revenue to the 31st ultimo. The preparing of the acknowledgments required to accompany my general statement for 1203, and the estimates of charges in 1204 has, I am sorry to inform you, occasioned my falling into arrears of my monthly accounts, but I hope to bring up those of August and September before the 15th instant, and all arrears of current business by the end of this month.

No. XXXVI

From—Captain ALEXANDER READ, Superintendent of Baramahal and Salem districts.

To—the Assistant Collectors of the Ceded districts.

Dated—Tiruppattur, the 5th November 1794.

Herewith is transmitted a copy for each of you of the statement of the taxes in these districts taken from your own deh-ba-dehi[*sic*] rental of 1203 thrown into a different and more convenient form than those sent you lately, and for the following purposes:—

1. That you observing where the columns of your respective divisions opposite to certain articles in particular districts are vacant, may either lead to the discovery of information suppressed or of the propriety there may be of levying some of them where they are not levied at present.
2. That by the inquiries proceeding from such observations you may learn which are burthensome or injurious to trade, and report to me their effects.
3. That it may serve as an index for guiding your inquiries in the course of the survey, and you may be thereby enabled to separate effectually the rent of land from every other head of revenue.
4. That noticing the articles in especially those composing the 6th column or head, which properly belong to the land rent you may annex them to it in every village.
5. That you may devise a more judicious mode of classing them, than that adopted.
6. That as directed in a letter I have received from the Revenue Board you may assist me, "in pointing out in what instances the rates of custom may be reduced and explain whether they cannot be commuted in such a manner that the demand may bear light on the inhabitants and the collection be rendered simple and easy".
7. That you may include every article of them, coming properly under the head of "Licenses" or what I have denominated the *Licensed Monopolies* in the additional head of revenue required by the accountant in this year's jamabandi.
8. That you may transmit me a similar statement of the whole with your jamabandi of the current year and at the same time inform me in what manner it is made out.

9. The usual duties upon the transit of cloth, cotton and thread, being removed and having lately proposed to the Revenue Board that those upon the exports of grain may also be removed without waiting for that sort of investigation on which I wish to have every point established which is important to revenue (being convinced that the fewer impediments there are to the free disposal of the produce the more the country will prosper). I request that with the help of your sayar farmers you will make out an account of the several articles composing the actual collections of road customs 1203, or the 5th head of the accompanying statement that the immediate diminution of revenue from the exemptions already ordered and the others proposed, may be ascertained.

10. The jamabandi of the current year being very much wanted I request not a moment may be lost in completing it and that each of you will inform me when I may expect that of your respective divisions. I also desire that you will inform me in what respects they may differ from your jamabandies of last year and in what manner the alterations may have been made.

No. 1 in XXXVI

	Southern division.	Central division.	Northern division.	Total.
<i>1st Commodities.</i>				
1. Amligutta, the farm of tamarinds collected in jungle.	...	...	206 29 43	206 29 43
2. Bamboo gutta, the farm of palan-kin bamboos, which grow in the jungles only.	22 31 68	...	...	22 31 68
Danday gutta the same.				
3. Godumalu gutta, the farm of wheat cultivated in small quantities among the Denkanikota hills the exclusive privilege of buying up and selling usually given in farm, but is now abolished as trifling and impolitic.	...	11 28 10	...	11 28 10
Gehun gutta the same.				
4. Gidagawal, the farm of the wood in the vicinity of Sankaridrug which is likewise abolished as trifling and vexatious.	...	5 41 20	...	5 41 20
5. Malai gutta, the farm of the hills, Peria kalrāyan and Chinna kalrāyan malai or the exclusive privilege of buying up their products the only mode of drawing revenue from them.	40 13 64	...	...	40 13 64
6. Namak taragu, the farm of salt manufactures.	4 9 68	12 22 40	...	16 33 28
Uppu gutta the same.				
7. Sārāya gutta, the farm of arrack ...	771 21 40	586 17 63	385 28 4	1,743 31 27
Sharab gutta the same.				
8. Vedurlu gutta, the farm of jungles of small bamboos which are mostly used in the roofs of houses.	1,060 13 6	...	...	1,060 13 6
Total ...	1,899 18 6	617 1 53	592 21 47	3,109 5 26
<i>2nd Trades.</i>				
9. Chuna gutta, the farm of the chunnam at Edappādi which as uncustomary elsewhere and trifling is abolished.	...	1 12 15	...	1 12 15
10. Chavnlugutta, the farm of potash, used in making bangles or ornaments for women's hands.	...	...	11 12 72	11 12 72
11. Jalagāra gutta, the license to search the bazaars and goldsmith's shops, for lost money and gold filings.	...	17 35 50	...	17 35 50
12. Khās Vari or house-rent, but more generally a trade license or shop-tax, levied on different tradesmen or merchants.	...	...	242 27 15	242 27 15
13. Mandai vari or flock-tax, exacted in some places for the grazing of cattle in waste lands abolished.	...	2 19 15	...	2 19 55
14. Machalu gutta, the farm of the fishery of tanks now abolished at most places being extremely complained of by the poor.	...	114 35 12	56 89 31	172 2 43

	Southern division.	Central division.	Northern division.	Total.
<i>2nd Trades—cont.</i>				
15. Nilgutta, the farm of indigo abolished as discouraging the manufacture of that commodity.	...	...	2 9 49	2 9 49
Uppu gutta the same as article 6. Pasāravari the same as article 12.				
16. Shahad-gutta, the farm of honey collected in the jungle by the Irulars a rude caste of people.	18 0 65	3 44 61	...	22 9 46
17. Surlapatta gutta, the farm of a kind of bark brought by the Irulars from the jungle and used as a dye.	...	...	8 22 40	3 22 40
18. Serina a quit-rent from inam lands improperly collected under this head.	...	..	1,259 18 3	1,259 18 3
19. Tārban gutta, the farm of palmyra topos the toddy of which is collected by the shanars.	....	...	1,789 11 19	1,789 11 19
20. Tār-gur gutta, the license of manufacturing jaggery from the palmyra toddy.	...	...	50 33 60	50 33 60
Total ...	18 0 65	141 3 33	3,316 30 49	3,575 34 67
GRAND TOTAL ...	1,917 18 71	758 5 6	4,009 16 16	6,685 4 13

N.B.—The term Bajebat implies certain commodities that are found out or the privilege of monopolising them which is granted to particular persons for a contribution to revenue. Though it would be impolitic to give the exclusive privilege of buying up wheat, or any article, the culture of which should be encouraged; arrack, tobacco and other articles of luxury may fairly be laid under such restriction as the grower or manufacturer expects or previously settles the rate of his assessment with the farmer, and the profit arising from them are considerable. But the farming out other commodities, such as honey, and the tarban, which are only procurable or manufactured by particular castes, being evidently a tax on trade and the giving away the produce of their labours to the monopoliser without their consent which is the case, where there is no option left of acceding to or refusing the terms imposed is oppressive, though the only method of taxing them except by a poll-tax. Both those denominations of taxes are collected by the Tahsildars.

CUSTOMS.

1st Commodities.

The customs levied upon them being regulated by various considerations, they are on that account classed as follows:—

(1) *Bhusa* which comprehends grains and pulse, or whatever is covered with chaff or husk, (2) *Rassapayar* which implies only those producing juice or essence, but includes all sorts of herbs, nuts, oil, salts, acids, pepper, bark, &c., (3) *Palasarag* which means various articles and includes silk, cotton, thread, taffetas, cloths, paper, wax, honey, dyes, spices, and perfumes, &c., (4) *Singoti* which signifies only horned cattle but includes the duties upon houses and sheep where they are levied, (5) *Chillarai* thin or articles small in number or quantity such as metals, liquors and fruits according to the usual quantities or numbers of those different classes, the duties upon them are regulated by the gunny or bullock load, the matta or bundle, the gumba or basketful, the maund or weight and the rasi or number. The above distinctions regulate the tirvai or duty exacted upon every article under the circumstances of their manufacture, sale, export and import, viz.

Commodities.	Southern division.	Central division.	Northern division.	Total.
1. Sthalbharit or town customs. They consist of the taragu which is the duty paid by the manufacturer or merchant, or by the purchasers when, if cloth, the sayar farmer's chappa or stamp is put on it, the <i>nakabandi</i> or that which is paid on goods taken out of town and which including the road customs as far as the boundary of the district, varies according to the distance they are to be carried and to the caste of the purchaser; pysaul is that paid upon any article brought into town.	10,096 8 4	4,176 34 54	5,170 3 11	19,443 0 0

2. *Baramarg* or great road customs, but in a stricter sense the duties on the *Rassapayar*, *Palasarag*, and *Singoti* of those articles which are most commonly brought from distant places, on which account it appears to be levied upon and korohavars only, because excepting in war time, they are the chief dealers in those articles. Though the tirvai or duty be fixed upon the bullock load or head of such cattle as are for sale, it is usual to excuse from 20 to 60 of every hundred, and take the stipulated tirvai on the remainder, in place of a reduced tirvai on the whole, an apparent indulgence, under an adherence to rule. Besides this duty the sayar farmer usually requires what is called *umli ariko* and literally implies to ask for conjee, or literally rendered, a trifling donation over and above his due.

3. *Ardhamarg* or cross road duties, but in a stricter sense those levied upon articles classed as *Bhusa* and *Chillarai* or those most commonly brought from short distances, for whatever road or distance they may be brought, the rates of *Ardhamarg*, which greatly exceed those of the *Baramarg* are exacted upon them. It is irregular to demand these duties within the district, where the articles are purchased because the *sthalbharit* is deemed inclusive of whatever is the due of the *Sarkar* within its boundary.

4. *Pasari* market customs, but more particularly those collected in weekly markets or annual fairs. They are gathered in money or kind according to the nature of each commodity. The former called *arikaas* and the latter *phasgi*.

N.B.—These taxes are too numerous and complex to give more of their detail than is here stated. They are all included in the sayar. Formerly there were collections of *sthalbharit*, *Baramarg* and *Ardhamarg* made by the zamindars as *rusums* and several for the support of pagodas, chatrams, brahmins and fakirs as *magamaia*; there were likewise others made of the *pasari* by patil, earnams and mendicants in *phasgi* or kind, but they have been prohibited since the Company's Government, annexed to the current revenue or abolished, and the incumbents allowed the equivalent or deprived of it according to the nature of their claims.

	Southern division.	Central division.	Northern division.	Total.
<i>2nd Castes.</i>				
1. Agamudi-vari, a tax levied on a particular caste of the ryots who are both husbandmen and traders.	...	...	17 37 40	17 37 40
2. Valangai-vari, a tax on the right hand caste. Baljirar vari the same.	61 35 5	161 33 60	106 18 40	330 15 26
3. Baltaragu or tail tax levied on the owners of cattle at Adamanakottai only now abolished because partial and trivial.	...	0 15 75	...	0 15 75
4. Bazarballvari or bullock tax paid on the sale of cattle at weekly markets and annual fairs.	...	2 15 88	...	2 15 88
5. Beri varlu vari, a tax upon a particular caste.	...	...	12 22 40	12 22 40
6. Kurubarvari, a tax upon shepherds or more properly their flocks, it being regulated by their numbers, abolished as discouraging the breed of sheep.	84 40 75	61 37 40	14 11 20	111 17 55
7. Korohilu vari, a tax on certain caste.	...	...	2 8 35	2 8 35
8. Kulume vari, a tax upon iron smelters who are a particular caste.	...	14 3 41	...	14 3 41
9. Kachohera vari, a tax paid by bazaar men of Sankaridrug who carry goods to sell at Sandais.	...	0 39 38	...	0 39 38
10. Kammalayari, a tax upon gold-smiths.	13 10 77	0 17 65	2 22 0	16 15 62
11. Chakalavarlu vari, a tax upon washermen and upon their boilers.	70 31 54	194 43 18	203 31 51	469 34 43
12. Cooly vari or cooly tax is abolished because they are not able to bear it.	113 15 23	...	...	113 15 23
13. Kavalu, a tax on ploughs in the central division originally levied, for the support of a kavalgar or watcher, and his sibbandi for the protection of the district against robbers. It varies from quarter of a rupee to a whole one on each plough according to the will of the farmer of the sayar and proving extremely vexatious, was of consequence annexed to the land rent by which it is more equally exacted but as partial and now unnecessary it should be abolished.	...	2,593 30 58	...	2,593 30 58
14. Komli vari, a tax on shopkeepers.	.....	1,103 16 29	37 3 40	1,145 19 69
15. Chakkili vari, a tax on shoe makers. Dhobi vari, the same as No. 11. Dukan vari, the same as No. 15. Dangarvari, vide No. 6.	8 14 53	101 11 2	0 19 55	110 9 30
16. Gollar vari, a tax on that caste ...	55 8 13	.....	.....	55 8 13
17. Ghanavarlu vari, a tax on the caste of telis who are only manufacturers of oil.	179 43 7	40 24 77	23 34 0	244 30 4
18. Ghar-taragu, the same as No. 14 ...	.....	.....	.....	.....
19. Hole vari, a tax on hearths, the same as house rent.	.....	80 30 38	.....	80 30 38
20. Hajjam vari, a barber tax ...	28 42 32	104 43 10	0 7 40	134 21 2
21. Jalagara vari, a tax on the caste of people who search the bazaars and gold-smiths and shops for lost money and gold filings.	26 30 0	.....	.....	26 30 0
22. Julaha or cloth weavers abolished.	.....	.....	84 1 40	84 1 40
23. Janappawar vari, a tax on the caste of people who grow jimapa or hemp, in many places including loom or shop tax, as they happen to rear the plant only manufacture it into gunnis or keep shops.	9 37 56	54 21 45	6 3 0	70 26 21
24. Kalal vari, a tax on the caste whose occupation is to distil arrack from the toddy of the palmyra and date trees.	.....	.....	24 7 40	24 7 40
25. Labbevar vari, a tax on the Labbais or trading caste of Mussulmen.	.....	.....	23 0 0	23 0 0
26. Lohar vari, a tax on smiths ...	23 29 15	.....	163 24 48	190 17 63
27. Nilkar vari, a tax upon the makers of indigo now abolished as discouraging of that manufacture.	.....	4 37 40	.....	4 37 40
28. Nagarattu Chetty vari, tax on merchants of the left hand caste.	73 25 23	107 37 40	.....	181 26 23
29. Neyl amnee vanlu vari, a tax on the dealers in ghi who buy it up of the ryots and sell it to merchants. This should be included among the licenses.	.....	.....	6 0 0	6 0 0

Commodities.	Southern division.	Central division.	Northern division.	Total.
30. Petluppu varlu vari, a tax on the manufacturers of salt-petre. Probably this should likewise have been included among the licenses.	45 0 7	11 30 0	0 19 55	57 13 62
31. Padava vari, a tax levied on the boatmen who carry goods over the Kaveri. They get nothing from passengers.	...	15 1 32	...	15 1 32
32. Pallijāt vari, a tax on a caste of the peasantry which appears to be partial, and improper, because the land rent of such of them as are farmers may be deemed a sufficient contribution from them to revenue and day labourers among them are too indigent to afford any more.	32 19 53	10 37 40	.....	43 21 13
33. Patta nesha varlu vari, a tax upon tape weavers. They inhabit only large towns like Salem.	5 14 48	.....	.....	5 14 48
34. Pulvari, a tax imposed upon the ryots for permission to graze their cattle on the waste lands. By an ancient regulation the shepherds of near half the Ceded districts paid a tax imposed on them under this head, to the sayar ^r farmer of Nangapalli, as there were frequent complaints of extortions on the one side, and evasions on the other, no means of ascertaining the truth or the amount of his collections and as the amount wastrifing while the demand was probably detrimental to the breed of sheep, it has been abolished.	123 32 68	153 24 68	.....	277 21 56
35. Rangrezī vari, a tax on calico painters.	38 41 76	.....	.....	38 41 76
Rāyapulvari—see No. 32. Sonar vari—vide No. 10.	...	...	...	...
36. Samiachar vari, who are mendicant priests, officiate at the marriages and burials of certain castes and formerly exercised judicial powers over them which are not permitted now.	44 29 20	64 37 10	.....	109 30 30
37. Shanar vari, a tax on toddymen ...	...	3 25 25	6 12 0	10 1 25
38. Sankari vari, a tax on that caste who both trade and cultivate the lands.	...	...	20 19 55	20 19 55
Teli vari—vide No. 17. Tayyavarlu—vide No. 33.	...	...	...	...
39. Tattar varlu vari—vide No. 10 Tilgar—vide No. 2.	...	...	...	...
40. Vadravarlu vari, a tax on carpenters.	...	177 41 43	166 24 48	341 30 16
Valangai vari—vide No. 2. Idangai or yaergee vari—vide No. 15.	...	...	...	...
41. Yergu vari—vide No. 35 ...	83 44 18	...	...	33 44 18
42. Zargars or makers of gold thread.	0 34 4	...	...	0 34 4
Total tax upon castes ...	1,028 5 7	5,074 9 49	276 6 7	6,978 20 63
Grand total, customs or taxes on commodities and castes.	11,124 13 11	9,251 8 23	6,016 9 18	86,421 30 52

N.B.—The taxes imposed upon castes composing the above are found to contain the following distinctions:—

1. Maniambab or poll taxes which are collected by the Tahsildars of the Chetties or heads of castes, who regulating them by the estimated ability of individuals attach them to the caste, trade or property of individuals, on which account they are eventually denominated *sat vari*—caste tax, a *panivaru vari*—trade tax, *mattu vari*—bullock tax, *erumai vari*—buffalo tax, *eelu vari*, *khas vari*, or *ghar-taragu*—house tax, *adupu vari*—hearth tax, *magga vari*—loom tax and in general terms, under the head of *Mamul sinkitum*, some of these acknowledged heads of castes are likewise their peers or priests and judges, and receive different fees as *Namkaniki* for putting the marks of caste on their foreheads, *pendly kaniki* and *pudcha kaniki* for officiating at marriages and funerals, etc., and formerly they exercised their judicial authority greatly to their own emolument, and to the prejudice of their clients by imposing *aparāthams* or penalties for murder, theft, adultery, fornication, and breaches of marriage contracts, also for the killing cattle, brahmin kites, monkeys, snakes and for numerous other trivial offences; but now they are not permitted to take cognizance of such matters because the collectors doing it appear better for the good of the ryots and the Sarkar.

2. Barja or annual taxes on trades or occupations, not as licenses to follow them but in lieu of *Sthalbharit* or town customs which would otherwise be levied on the provisions and raw materials they use in their manufactures throughout the year which are accordingly wholly levied by sayar farmers who regulate them as the Chetties do their taxes, by the estimated ability of individuals, on which account they are sometimes distinguished as *Sammādam* or provision tax and *patteri* or tax on raw materials, but frequently as *ghartaragu* or *dukan vari* or *magvari* that is, on their houses, shops, loom, etc. It is hoped that it will be found practicable the current year to commute and reduce so many trifling heads into a much smaller number.

No. XXXVII

From—Messrs. EDWARD SAUNDERS, DAVID HALIBURTON, CHARLES NATHANIEL WHITE
AND THOMAS COCKBURN, Revenue Department.

To—Captain ALEXANDER READ, Collector in the Baramahal and Salem districts.

Dated—Fort St. George, 26th November 1794.

We have received your letter of the 2nd instant with its enclosure. The orders of Government under date the 6th September expressly authorized as you observe, the general abolition of the loom tax, and their directions transmitted you on the 16th May 1793 freed the weavers from all taxes on their houses, and backyards and the raw materials used in their manufactures; but it does not appear to us that Government intended they should be exempted from other usual duties, to which the inhabitants and merchants in general are liable, and we therefore direct that they may be collected accordingly. We approve of your having directed the duties on cloth imported, to be levied as heretofore, being consonant to the spirit of the orders of Government, and we hope that the entire removal of duties, upon the importation of cotton and thread into the districts under you, will be attended with important advantages to the prosperity of the country.

2. We are well pleased with your observations in regard to the total abolition of road customs, but are not yet prepared to come to a decision thereon.

No. XXXVIII

From—W. HARRINGTON, Esq., Secretary, Revenue Department.

To—Captain ALEXANDER READ, Collector in the Baramahal and Salem districts.

Dated—Fort St. George, the 27th February 1795.

Government having it in contemplation to make some general arrangement in regard to the taxes which are levied upon weavers in every part of the country, you will be pleased in conformity to their orders to prepare and transmit as soon as possible a statement showing the taxes and impositions of every sort with the amount thereof in each district to which they are liable distinguishing those taxes which they pay in common with the other inhabitants from those which they pay in particular as weavers.

No. XXXIX

From—W. BROWNE, Esq., Secretary.

To—Captain ALEXANDER READ, Collector in the Baramahal and Salem districts.

Dated—Fort St. George, the 2nd June 1795.

Government having come to the resolution to fix the import and export duties of this Presidency from the 1st instant, and its subordinacies by sea at $2\frac{1}{2}$ per cent indiscriminately on all articles, I am directed by the Board to furnish for your information and guidance the accompanying copy of advertisement which you will make public throughout the several districts under your management.

Government Advertisement, Public Department, Dated Fort St. George,
30th May 1793.

Notice is hereby given that the Right Honourable the President in Council has been pleased to resolve that the duty upon all articles which are at present liable to pay custom upon importation or exportation by sea at this Presidency or any port subordinate thereto shall after the 1st June 1795 be fixed at $2\frac{1}{2}$ per cent.

No. XL

From—WILLIAM MACLEOD, Esq., Assistant, Southern Division.

To—Captain ALEXANDER READ, Collector, etc.,

Dated—Salem, the 22nd June 1795.

I transmit to you herewith an abstract of the number of looms in the Southern division of the Ceded districts and an estimate of the amount of taxes exempted conformably to Government orders.

2. Upon the Company's investment being established in these districts it had been directed "to exempt the weavers employed for the Company from all taxes whatever". But it was found extremely inconvenient to make such a distinction in the taxes, as it caused constant altercations between the Revenue servants, and those of the Commercial department. The taxes of a family not employed for the Company at the period of settling the rents, would be inserted in the settlement. But the same family if engaged to weave for the Company soon after the settlement of the districts to which they might belong had been closed, would demand the exemption as a right, on which account the rent of every village which might be the residence of weavers was in some degree subject to the diminution after the settlement had been made.

3. It was also found impossible to prevent frauds being practised on the custom farmers by the weavers in employ for the investment by passing provisions, etc., free of duty for the consumption of others having no claim on such indulgence, and often for merchants.

4. Confining the exemption to those weavers who were employed for the Company was doubtless an additional encouragement to weave for the Company which is done away by Government Orders of the 6th September 1794, directing a general abolition of taxes collected from weavers, whether loom taxes or road duties, on provisions, etc., and implying that the exemption of taxes should extend equally to the weavers not employed, as to those who might be employed for the Company. But this objection cannot be obviated unless by partial taxes, which would be difficult if not impossible to define in such a manner as not to cause a variety of discussions about trifling sums of money. Therefore any arrangement which may be designed by Government respecting taxes on weavers should be general.

5. Conformably to the orders of Government no tax or duty whatever has been collected in the Southern division from weavers of any caste or description since July 1794.

No. XLI

From—W. MACLEOD, Esq.

Dated—Salem, the 23rd July 1795.

I send you an abstract of the number of Kaikolas and an estimate of the taxes they pay—I say an estimate, because the taxes vary a little according to the condition of the *āsamis* but the average which I have taken from all the districts in 1203 cannot be more than 2 or 3 per cent either one way or other. The number of looms is the actual number in January last. It affords a good opportunity to point out to the Revenue Board that the investment costs revenue much more money than appears on the books of the Commercial Department, and besides the weavers' taxes there is the Marg on the cloth, which I am sure would in the Southern division amount to pagodas 5,000 so that strictly speaking there will be always pagodas 9,000 in this division not charged against the investment or in other words the investment will always cost the Company more by 9,000 pag than they know of, and 5,000 may be reckoned from Munro's division, making together 14,000 or near 6,000£. I doubt if they make much more profit at least while Dashwood had charge.

2. I had always done in regard to Takkavi what you pointed out in your circular letter. It is fair and proper if a fellow tells me candidly he has consumed all his grain to support his family, and that one of his bullocks is dead, I would certainly give him Takkavi, or if he told me he wanted 5 rupees to pay the balance of his rent I would let him have it, otherwise he must get more *nādār*. There is no risk in this because the other farmers of the village would not be security for him unless they were sure his fields were not so highly assessed as to put it out of his power to pay the rents and debts both in a favourable year. Whenever a field is absolutely too highly assessed, the farmer will apply for leave to relinquish it but not for takkavi if you resurveyed any of the districts you settled two years ago, you will find that *takrar* will tumble in from all quarters, and what we have been doing will turn out all to be labour in vain—unless you insist on the beriz of each village remaining to be the full amount of what it was by the survey-settlement; that is, let the sum required to be deducted from the kandayam of *nattars asamis* be tafriked among those who have the best bargains and let the tafrik be made by the ryots themselves not by Mutasaddis who are not half so well acquainted with their circumstances. This measure is fully justified by the Zanjir Muchalka which I suppose is taken (at least I do it) for the total amount of the *jama* composing a village from the ryots. For as the Sarkar does not meddle with their profits unless in this manner to make up *nādāri* or to lighten the burdens of some of themselves, they cannot possibly object to it. In general I have found the ryots very *honourable* in the payments of rent & takkavi. That takkavi with me has been made a proper use of, and that the payments have been regular will appear from my May accounts where the outstanding balances among farmers paying 2,00,000 pag^s. Land rent is only 4,700 pag^s but on the 31st August I shall have about pag^s 12,000 out in takkavi.

No. XLII.

From—WILLIAM BROWN, Esq., Secretary, Revenue Department.

To—CAPTAIN A. READ, Superintendent Collector in the districts of Bāramahāl and Salem.

Dated—Fort St. George, the 3rd August 1795.

(Circular)

I am directed by the Board to enclose for your information and guidance, extract of a letter from Government exempting all articles imported at this Presidency & its subordinacies, the manufacture and produce of Bengal from duties of every description accompanied by a copy of the advertisement therein alluded to.

No. 1 in XLII.

PUBLIC DEPARTMENT, FORT ST. GEORGE, DATED 4TH JULY 1795.

Notice is hereby given that the Right Honourable the President in Council has been pleased to direct that goods of whatever description imported at this Presidency and its subordinacies from Bengal, shall be exempted from all customs whatever upon production of authentic certificates of their exportation from Bengal, and that this regulation shall be extended to all goods imported since the 1st June last.

No. 2 in XLII.

EXTRACT of a letter from Government, dated 4th July 1795.

Before you submit us your sentiments upon the regulations transmitted from Bengal for the collection of sea customs we think it necessary to inform you that in compliance with the direction of the Supreme Government we have published an advertisement exempting all articles imported at this Presidency and its subordinacies from Bengal, from duties of every description.

No. XLIII

From—CHARLES CARPENTER, Esq., Commercial Resident.
 To—CAPTAIN A. READ, Superintendent, Baramahal and Salem.
 Dated—Salem, the 14th November 1795.

The Board of Trade having it in contemplation to establish a bleaching green at Salem, I will thank you to let me know for their information what number of washermen you probably think might be procured in the Baramahal for the Company. I herewith enclose the rates paid by the Company for bleaching.

No. I in XLIII.

An account of the washing and beating cooly allowed to the washers and beaters and brought to account in the books for the year.

	Washing cooly.	Beating cooly.	Total per corge.
Long cloth, ordinary	1 29 42	... 9 ...	1 38 42
do. Middling	1 29 42	... 9 ...	1 38 42
do. Fine	1 41 27	... 13 40	2 9 67
Salampores, ordinary ... ..	... 39 1	... 7 65	1 1 66
do. Middling ... ..	... 39 1	... 7 65	1 1 66
do. Fine	1 2 31	... 8 75	1 11 26
Moories, ordinary ... ..	... 33 18	... 7 10	... 40 28
do. Fine	1 8 20	... 8 50	1 16 70
do. Superfine	1 20 75	... 10 ...	1 30 75
Ginghams red striped ... ..	... 30 45	... 6 ...	... 36 45
do. blue do. ... ..	... 30 45	... 6 ...	... 36 45

No. XLIV

From—ALEXANDER READ, Esq., Superintendent, Baramahal and Salem.
 To—CHARLES CARPENTER, Esq., Commercial Resident, Salem.
 Dated—Tiruppattur, the 28th November 1795.

I have to inform you that on receipt of your letter of the 14th I summoned all the washermen of this and two other districts for the purpose of communicating to them the intended plan of establishing a bleaching green at Salem, and the rates paid by the Company for bleaching, in order to learn how many of them might be procured for that purpose.

2. Their being told they would be paid certain sums for washing and bleaching different kinds of cloths seemed to make as little impression upon them as anything they could not have the least conception of. They all said it was a business they did not understand that they thought they could not do it to gain satisfaction, and that if they were to leave their villages they would lose their situations which afforded them a permanent provision for life and their families had enjoyed for time immemorial.

3. I recommended that a few of them only should go to Salem to be shown what was required that they might return to inform others, offered them to bear the expenses or support their families during their absence and assured them that none of them who would go should be deprived of their situations as those who might wash the clothes of their villages should only do it on condition of renewing on their return.

4. The only effect of all I could say was one man's turning out as a volunteer in case any other would go along with him. None choosing it my endeavours have proved in vain.

5. I recommend to you to send your servants (perhaps washermen would be the properest persons) into the districts, to explain to them the nature of the business for which they are wanted, and point out the advantage of it to them who enter into your employ. I think it very likely that you could procure by that means the number you want as many of their sons could be spared from the business of

their villages and might be prevailed to leave their homes for a little time. Some difficulty may be found in it at first, but a few examples would soon be followed by others. The distance of the Baramahal from Salem makes it less likely that any number of them can be procured in this quarter than in the southern districts where most probably they are better acquainted with bleaching. Messrs. Macleod and Munro will be able to give you additional information on the subject. I have been the more full, from conceiving it to be one of great importance.

No. XLV.

Notes upon Road Customs, Southern Division.

Cause of Custom houses being very numerous and of none of them being abolished.

The multiplicity of custom chāvadis in the greatest part of India must have originated from the vast detail of principalities into which the country in general had been subdivided. Each petty prince or poligar, either from pride or avarice, and having too confined a knowledge to discover its bad policy, established custom houses along the boundary of his estate, however small it might be, so as to secure a duty being levied on every article imported or exported.

2. It being a maxim in Indian management never to abolish any article of revenue once established, succeeding revolutions or the union of principalities did not produce any reform. The cramping trade and discouraging industry are obvious of heavy road duties especially on exports.

Modes of reducing the road customs.

3. There are two modes of reducing the customs one by taking off a certain number of the custom houses, another by reducing the *tirva* or rates of collection. The former appears the most eligible and simple, because it reduces the trouble of paying and receiving in proportion to the number of custom houses that may be discontinued; whereas a reduction of the rates would not tend to lessen that inconvenience.

Inconvenience of too many custom houses.

4. Exclusive of the exorbitant duties which are exacted from the trader, his grievances become aggravated by being so often detained upon the road by the custom farmers which occasionally is attended with disputes, and references to a higher power for decision, and consequently with the detention of the merchant and his property perhaps for many days.

The remission of a certain proportion of customs only a temporary loss to revenue and ultimately tending to increase it.

5. Although a reduction of road duties would at first cause a diminution of revenue it appears reasonable to conclude that the increase of cultivation and manufactures, consequently of exports would in a very short period fully recover to revenue the temporary loss which in the first instance may be sustained.

6. The ready sale which the farmer would find for his productions and the weaver for his manufactures would excite industry and cause a quick circulation of specie.

No. XLVI

EXAMPLE showing the amount of road duties exacted on various articles of merchandize in the Ceded countries, north of the Kaveri.

		On copper, tutena:gue, lead, tin, wax, honey, cloves, cinnamon, nutmeg mace, saffron, soap nuts and chilies.	On pepper, garlic, and betel-nut.	On ghi and oil.	On raw silk.	On cotton cloth.	On salt.	On jaggery or coarse sugar.
		₹ bull load.	₹ bull load.	₹ bull load.	₹ bull load.	₹ bull load.	₹ bull load.	₹ bull load.
Rates	Custom chāvadis.	G. Rs. P. F. C.	G. Rs. P. F. C.	G. Rs. P. F. C.	G. Rs. P. F. C.	G. Rs. P. F. C. G. Rs. P. F. C.	G. Rs. P. F. C.	G. Rs. P. F. C.
Between Great Salem and the east boundary of the near little Salem.	<i>First.</i>							
	Salem new petta ...	8½	3½	5	17½	2½	1½	2
	Palappatti ...	6½	2	2	85	2	1½	8½
	Valappādi ...	2½	2	5	...	11	½	2
	Narasingapuram ...	3	2½	5	35	5½	½	1½
	Attur ...	5	8½	6	35	16½	1½	2
	For a distance of 30 miles in Star Pagodas ...		25½	14½	23	122½	80½	2½	10½
		0 41 28	0 22 73	0 37 24	4 18 52	0 1 15	0 8 27	0 17 19

		On copper, tutenague, lead, tin, wax, honey, cloves, cinnamon, nutmeg, mace, saffron, soap-nuts and chillies.	On pepper, garlic, and betel-nut.	On ghi and oil.	On raw silk.	On cotton cloth.	On salt.	On jaggery or coarse sugar.
		₹ bull load.	₹ bull load.	₹ bull load.	₹ bull load.	₹ bull load.	₹ bull load.	₹ bull load.
Rates, Custom Chavadis—cont.								
Second.								
Between Salem and the Kaveri at Nirengipettah.	New Pettah Salem ...	8½	3½	5	40	4	1	4
	Kondayampalli ...	1½	1½	1½	2	2	½	1
	Edappadi ...	1½	1½	1½	20	7½	½	1½
	Puliyampatti ...	1½	1	2	40	7½	½	1½
	For a distance of 34 miles.	12½	7½	10	102	21	2	8
In Star Pa. ...	0 19 69	0 12 62	0 16 17	3 29 83	0 31 4	0 3 19	0 12 78	
Third.								
Between Salem and Dharmapuri.	New Pettah Salem ...	8½	3½	5	40	4	1	4
	Sarpur ...	1½	1½	1½	2	2	½	1½
	Pusaripatti ...	5	5	5	16	5	½	4
	Adamanakottai ...	4½	4½	4½	16	8	½	4
	Dharmapuri ...	8½	3½	4½	16	10	1	4
For a distance of 40 miles.	22½	18½	20½	90	29	3	17½	
In Star Pa. ...	0 37 9	0 30 0	0 33 20	3 10 76	1 2 3	0 4 69	0 23 30	
Fourth.								
Between Salem and the bounds of the Trichinopoly Country.	New Pettah Salem ...	8	3½	5	40	4	2	4
	Malla ...	3	1½	2	16	4	1	1½
	Municheri ...	2	1½	1½	16	15	½	1½
	Chattercheri ...	3	2	2	8	7½	½	2
	Pallippalayam ...	3	4	5½	32	15	½	5
	Pavitrani ...	2	1½	3½	8	7½	½	2½
	Tattayangarpatti ...	2	1½	2	16	15	½	2
For a distance of 54 miles.	25	15½	20½	138	68	6	18	
In Star Pa. ...	0 40 44	0 23 47	0 33 52	4 40 44	2 20 21	0 9 58	0 29 15	
			On copper, tutenague &c.	On pepper, garlic and butter, arrack, grain, cloth, red thread, tobacco.	On ghi and oil.	On coarse sugar.		
			₹ bull load.	₹ bull load.	₹ bull load.	₹ bull load.		
Rates, Custom Chavadis.								
Between Salem and the Kaveri by Paramatti	New Pettah Salem ...	8½	3½	5	40	4	1	4
	Vennandur ...	1½	1½	1½	2	2	½	1
	Manelli ...	2½	2½	2½	16	15	½	1½
	Paramatti ...	3	3	3	16	8	½	3
	For a distance of about 420 miles.	15½	10	13½	10	10	10	10
In Star Pa. ...	0 25 59	0 17 2	0 22 24	0 16 17				

No. XLVII

Maniambab or Poll taxes.

1. Kurubar or shepherds. This is rated a tax on property than a poll tax (0-37-40) because it is usually regulated by the number of sheep belonging to the shepherd; but it ought to be abolished.
2. Balagai (161-33-60). A poll tax on Pariahs, oppressive because it must be paid from the small hire which they receive for working as coolies.
3. Idagai (101-11-2). Less oppressive than the former because the chucklers from whom it is levied pay one separate tax on leather, or the different articles manufactured from it.

4. Pallijāt (10-37-10). Poll tax on Pallis, which ought to be abolished because it is paid only in Tenkaraikottai where they are few in number, and is considered as a disgraceful mark of inferiority.

5. Jalagār (17-35-50). A tax paid by a caste of people for the exclusive privilege of searching in the sand near silver smiths shops and bazaars for pieces of money and filings of gold and silver. It ought to be abolished because though called a privilege it is in reality forced upon them, and they wish to get rid of it and because there are no means of ascertaining their gains.

6. Dhobi or Washermen (194-43-18). This includes besides the poll tax, one on their occupation which is fixed according to the number of pots they have for boiling clothes. It does not appear to be objectionable but the poll tax ought to be abolished.

7. Oilmen or Telis (40-24-77). A tax on oilmills included in some districts in the house rent and seems to be a fair object of revenue.

8. Lohar or carpenters and smiths (177-41-48). A poll tax and a tax on the trade but both in fact the same.

9. Jannappavar (54-21-45). A caste of Hindus who as the name implies make gunnys, but many of them are shopkeepers and merchants. The present article includes a poll tax and a trade tax which they pay according to the profession they follow—both of which ought to be abolished. But when they weave gunnys they pay a third tax on looms which may without any hardship be continued.

10. Sohar or silver smiths (0-17-40). The tax paid by silver smiths in Sankaridrug; in other districts it is included in the house rent and the amount is regulated by the number of crucibles they employ and does not bear heavy upon them.

11. Barbers (104-43-10). A poll tax which ought to be abolished.

12. Samiachar comprehends a number of small taxes. Namkanika paid by Pallis, Baljiwars, etc., for putting the mark on their foreheads, a poll tax paid by begging Dasaris, fines for killing snakes, monkeys, brahminy kites, whoring, etc., the sale of women who have no friends or owners. This last is abolished and the same should be done with respect to the other articles.

Bajebah or licensed monopolies.

13. Arrack (587-35-63). A proper object of taxation, the assessment is made according to the number of stills.

14. Namak or salt Taragu (12-22-40). This ought to be entered in the Customs. It is a small duty paid in kind by Banjaris on all salt sold in Dharmapuri, a duty in money ought to be substituted in its place.

15. Saltpetre (0-11-30) an arbitrary tax on the maker of this commodity which ought to be abolished.

16. Shahad or honey (3-44-61). The farm of jungle honey which can hurt nobody as it is given to the highest bidder.

17. Nilgar or Indigo dyers (4-37-40) a small tax paid by indigo dyers on their trade; it is regulated by the number of boilers which they employ and is not oppressive.

18. Pāsivari or fishery (114-35-12). It is considered as a great hardship by the ryots and occasions so many disputes between them and the fishermen, that it has been necessary to abolish it almost everywhere. In these cases I have always stipulated that the ryots shall make repairs on the tanks every year equal to the amount of the remission; but this regulation will seldom be fully complied with.

19. Wheat (11-28-10). The small quantity of this grain produced in the Denkanikota hills is bought up by one man, who pays a trifling duty for the exclusive privilege of selling it.

20. Gidagawal or jungle wood (5-41-20) paid by the farmer of the jungle about Sankaridrug, who allowed none of the inhabitants to cut wood for building or other purposes without paying him a few fanams but it was attended with so much abuse from the country people frequently stealing the wood and the farmers exorbitant collections from those that he caught, on pretence of making up his losses that it was necessary to abolish it at the end of last year.

21. Chunam (1-12-15) paid by the farmer in Edappādi for the exclusive privilege of selling it, abolished this year.

Ghartaragu. House-rent or trade licenses.

22. Dukanvari a shop tax (112-25-7) paid by shop-keepers according to the supposed profit of their trade, but as they are better judges of this than the Sarkar people they settle their respective shares among themselves. This however often enables some of those who have most influence to throw the weight off themselves on others who are less able to bear it.

23. Ghartaragu or house rent (986-24-74) Brahmins, Mussulmans, cultivators and some other castes are exempted from this tax. With respect to merchants it has the same inconvenience as the shop tax of unequal assessments and in other instances it is oppressive as it is levied from coolies, and some of the poorest classes of the people.

24. Nagarattu (107-37-40) a fixed allowance paid by the Nagarattu Chetti caste of Nangapalli in full of house rent and the road customs within the district. Were they taxed at the same rate as the varttakas of other districts the customs would give about a hundred pagodas more; but for this small sum it is scarcely worth while to alter an old regulation and run the risk of their quitting the country.

25. Bazaar Magamai (7-22-78) a duty of one duggani on each dukan in bazars in Nangapalli formerly given to the pagoda but in Tippu's government transferred to the customs; it ought to be abolished as well as all the taxes in kind usually collected at santas under the term of phasgi.

26. Holevari or hearth tax (80-30-38) the same as house tax and liable to the same objections.

Market licenses.

27. Bazaar Bailvari (2-15-38) a tax paid on the sale of cattle at santas.

28. Kachchera (0-39-30) a tax paid by bazaarmen of Sankaridrug, who carry commodities on bullocks to sell at santas within the district.

No. 25 ought to have been entered here.

29. Marg Tarag or Road Customs (4176-34-54). The road customs pay so much in every district that I thought the best way of giving a detail of them was to send you the Moyenzabitas.

Various taxes.

30. Mandaivari (2-19-55) a tax levied in some principal villages from the herdsmen who drive out the cattle of the inhabitants to graze—ought to be abolished.

31. Rayapulvari (152-24-68) paid by ryots for the privilege of grazing herds of cattle in the Sarkar waste lands. The chief produce was in Nangapalli to which near half the districts of the Ceded countries from an ancient regulation paid this tax. If herds grazed in the jungles of Salem or Sankaridrug the Nangapalli Rayapulvari renter went to these districts and collected the tax from the owners of the cattle, but as there was no way of ascertaining the amount of his collections, as there were frequent complaints on the one side, of his making extra demands, and on the other of the ryots evading payment altogether and as the assessment appeared to be oppressive it is now abolished.

32. Kulumivari (14-3-41). The name which is in some districts given to the tax paid by smiths and carpenters on their trade.

33. Padavuvvari. Ferry boats (15-1-32) paid by the boatmen on the Kaveri from the hire which they receive for carrying over baggage or goods. They get nothing from passengers.

34. Tilgar (5-24-30) a poll tax on one of the right hand castes.

35. Idigar (3-25-25) a poll tax paid by a caste of people who extract toddy from wild date and palm trees.

36. Bal tarag (0-15-75) a small tax paid by the owners of cattle in Adamana-kottai only now abolished.

37. Plough tax (2593-30-58). There was more abuse in the collection of this tax, than of all the rest of the customs. It was collected on the plough and varied from a quarter of a rupee to one rupee per plough. All ryots who had only one plough were supposed to be exempted but as the sayar farmers could seldom learn the truth he frequently collected the tax from them and often took as much from the proprietor of two ploughs as from the man who had half a dozen. It is now, to the great relief of the ryots, included in the land rent.

I have marked most of the taxes which I think oppressive, and therefore proper to be abolished in this description. I comprehend all poll taxes, and many of those on professions, particularly on such as from their nature afford no means of estimating the gains arising from them. The produce of the road customs is inconsiderable and not to be put in competition with the evil which they occasion by interrupting trade and depriving more useful occupations of the hands employed in collecting them but it is easier to point out evils than to show what remedies should be substituted to prevent a loss of revenue. The merchant at present everywhere throughout the country pays a fresh duty every ten or twelve miles. Were all the Chaukies except those at the principal pettas and the passes leading into and out of the Ceded provinces removed, it is probable that though a temporary loss of revenue would follow yet that by facilitating the exchange of commodities with the neighbouring countries the increase of trade would, in a few years, make up the loss. If any plan of this kind is adopted it would be proper at the same time to level the rates and make one standard serve for the whole country; for from their varying in every district, and being in some double, and triple what they are in others the merchant hardly knows what he ought to pay and the sayar man can often make extra collections with impunity. Though the house and shop tax by the detail being unavoidably left to the varttakas themselves as the best judges of their own circumstances is, no doubt, in many instances unfairly distributed, yet it would be difficult to find any better way of adjusting it. I have sometimes thought that it might be fixed according to the number of *ankams*, but as the houses of the rich and poor differ so little in appearance, this method would be a very uncertain guide. The best mode would perhaps be to take off the tax altogether and in its room make the varttakas pay custom on all grain purchased within their own district from which they are at present exempted. By this means the man would pay most who had the most extensive dealings. An additional duty might likewise be laid on the stamp on cloth. This would not affect the weaver, because the stamp is not affixed when he delivers it to the varttaka, but when the varttaka sells it the duty would therefore fall either on the varttaka or the new purchaser. When the varttaka sells immediately to the consumer he would be in the situation of the varttaka, but he disposes of so little cloth in this manner that he could seldom or ever feel the tax.

These are the only taxes which, it occurs to me, might, without inconvenience, be substituted for such of those now existing as it may be judged expedient to abolish; but I am not certain that they would be agreeable to the inhabitants for not having been at Dharmapuri since the receipt of your letter of the 5th November last and there being no other place in the central division where there are many varttakas I have had no opportunity to consult them on the occasions.

An additional duty might perhaps, without any bad consequence, be laid on salt going to Mysore.

No. 1 in XLVII:

District.	Land rent.	Licenses.					
		Pāsivari or fishery.	Wheat.	Mandai-vari.	Namak Taragu or farm of tax on the sale of salt.	Honey.	Jungle wood.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Dharmapuri ...	7,494 2 3	5 0 0	...	...	12 22 40	...	...
Adamenakottai ...	7,622 0 56	...	...	...	...	...	...
Pennagaram ...	6,802 0 0	...	...	...	...	...	...
Tenkaraikottai ...	3,998 0 0	10 11 20	8 33 60	...	...	...	...
Morappūr ...	4,802 1 14	3 5 50	2 39 30	...	...	...	...
Harrūr ...	3,404 4 36	8 28 10	...	...	...	...	...
Omālūr ...	22,738 0 0	10 0 0	...	...	...	...	...
Nangapalli ...	11,949 2 9	0 7 77	...	0 81 70	...	...	...
Sankaridrug ...	23,108 0 0	14 44 5	...	0 25 25	...	3 24 30	5 41 20
Edappādi ...	18,328 0 0	57 25 25	...	1 7 40	...	...	...
Tiruchengod ...	20,868 0 0	...	...	...	...	...	...
Mallasamūdrām ...	17,495 0 0	5 2 65	...	...	...	0 20 31	...
Total ...	155,602 10 38	114 35 12	11 28 10	2 19 55	12 22 40	3 44 61	5 41 20

IMPOSTS

District.	Licenses—cont.				Customs.			
	Jalgāra or tax on search for gold in sand near silver smith's houses.	Arrack.	Chunam.	Total licenses.	Sonar or silver smiths.	Dhobi or washermen, 2 taxes.	Barbers, 2 taxes.	Idagai or chucklers, 2 taxes.
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Dharmapuri ...	...	104 23 10	...	122 0 50	...	10 41 20	5 37 40	4 7 40
Adamanakottai ...	9 39 30	64 5 50	...	74 0 0	...	10 3 60	5 0 0	7 23 40
Pennagaram ...	7 41 20	53 7 3	...	61 3 23	...	13 11 20	4 22 40	4 18 60
Tenkaraikottai ...	...	...	...	19 0 0	...	8 33 60	...	3 15 0
Morappūr ...	...	...	...	6 0 0	...	7 2 65	...	4 9 30
Harrūr ...	...	57 16 70	...	66 0 0	...	25 18 60	13 15 0	8 15 0
Omalūr ...	...	24 0 0	...	34 0 0	...	21 7 40	18 22 40	7 30 0
Nangapalli ...	...	28 5 50	...	29 0 37	...	22 7 2	12 7 40	3 37 40
Sankaridrug ...	...	36 0 0	...	61 0 0	0 17 65	21 31 32	12 37 40	18 6 45
Edappādi ...	...	45 0 0	1 12 15	105 0 0	...	27 24 30	13 40 6	13 33 23
Tiruchengod ...	...	153 0 0	...	153 0 0	...	18 37 40	12 37 40	20 2 65
Mallasamūdram ...	...	22 22 40	...	28 0 56	...	8 3 69	6 3 4	5 37 59
Total ...	17 35 50	587 35 63	1 12 15	758 5 6	0 17 65	194 43 18	104 43 10	101 11 2

District.	Customs—cont.						
	Balagai or Pariahs, 1 tax.	Samiachar or tax on the marks and marriages of Hindus.	Smiths and carpenters, 2 taxes.	Dukanvari or shop tax.	Kachervari or tax paid by people for carrying goods on cattle to bazaar.	Rayaspulvari or tax on grazing cattle in sarkar waste lands.	Kulmivari paid by smiths for their trade.
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Dharmapuri ...	43 15 0	6 30 0	11 30 0	...	...	...	...
Adamanakottai ...	20 28 10	14 26 20	15 41 20	...	...	...	1 18 23
Pennagaram ...	13 15 0	9 30 0	9 0 0	...	...	...	...
Tenkaraikottai ...	8 15 0	...	11 30 0	...	...	...	...
Morappūr ...	27 30 0	...	21 30 0	...	...	...	...
Harrūr ...	22 22 40	...	16 30 0	10 21 8	...	...	1 26 20
Omalūr ...	4 0 0	...	58 15 0	40 26 20	...	15 18 60	...
Nangapalli ...	14 8 35	11 8 72	13 2 65	...	...	132 39 30	...
Sankaridrug ...	...	3 9 48	0 38 35	2 22 3	0 39 30	5 11 58	6 2 9
Edappādi ...	7 34 55	7 11 76	8 33 60	...	...	...	...
Tiruchengod ...	...	10 22 40	2 44 5	43 15 0	...	...	5 1 70
Mallasamūdram ...	...	1 32 74	7 16 23	15 30 56	...	...	...
Total ...	161 33 60	64 37 10	177 41 48	112 25 7	0 39 30	153 24 68	14 3 41

District.	Customs—cont.						
	Oil mills.	Ferry boats.	House rent.	Janappavar or gunny makers 2 Jātvari and profession.	Tilgar dust tax follow all trades 1 tax.	Idigar Toddy sellers.	Nagaratta, a caste of ohettis, shop and house tax and also sayar makhta.
	(24)	(25)	(26)	(27)	(28)	(29)	(30)
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Dharmapuri ...	...	...	291 20 75	4 7 40	...	...	...
Adamanakottai ...	...	...	107 13 29	8 33 60	...	...	...
Pennagaram ...	...	...	212 0 0	6 0 0	...	...	...
Tenkaraikottai ...	...	...	119 26 20	6 22 40	...	...	...
Morappūr ...	...	...	...	15 0 0	...	...	...
Harrūr ...	...	...	216 31 51	11 30 0	...	...	...
Omalūr ...	9 37 40	...	1 37 40	1 3 60	2 3 60	...	...
Nangapalli ...	19 7 40	...	...	1 14 5	3 20 50	3 25 25	107 37 40
Sankaridrug ...	7 26 1	2 0 0	8 27 34	...	...	...	...
Edappādi ...	...	10 42 52	27 42 15	...	...	...	...
Tiruchengod ...	2 22 40	2 3 60	...	...	...	...	...
Mallasamūdram ...	1 21 36	...	1 5 50	...	...	...	...
Total ...	40 34 77	15 1 32	986 24 74	54 21 45	5 24 30	3 25 25	107 37 40

District.	Customs—cont.							
	Bazaar magama small tax on sales at bazaars.	Bazaar bailvari.	Indigo dyers tax on trade.	Kurubar or shepherds Jätvari.	Holevari hearth tax.	Saltpetre tax on trade.	Pallijst (name of a caste) tax on caste not in other places.	
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	
Dharmapuri ...	...	...	...	16 30 0	...	...	...
Adamanakottai ...	...	...	...	25 0 0	...	...	...
Pennagaram ...	...	...	...	9 33 60	...	...	...
Tenkaraikottai ...	...	...	...	5 0 0	...	...	7 22 40	
Morappúr ...	...	...	...	4 18 60	80 30 38	...	3 15 0	
Harrúr ...	...	...	...	...	...	...	...
Omair ...	...	...	4 22 40	...	...	...	...
Nangapalli ...	7 22 78	2 15 38	0 15 0	1 0 0	...	...	...
Sankaridrug ...	...	...	...	...	...	...	...
Edappadi ...	...	...	...	...	...	11 30 0	...	
Tiruchengod ...	...	...	...	...	...	...	...
Mallasamúdrum ...	...	...	...	...	...	...	...
Total ...	7 22 78	2 15 38	4 37 40	61 37 40	80 30 38	11 30 0	10 37 40	

District.	Customs—cont.					
	Bal-tareg.	Patteri.	Road customs.	Total customs.	Total customs.	Total of land rent licenses and customs.
	(38)	(39)	(40)	(41)	(42)	(43)
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Dharmapuri ...	...	124 13 29	355 37 40	480 5 69	875 0 44	8,491 3 17
Adamanakottai ...	0 15 75	140 86 45	373 34 55	514 26 20	731 4 36	8,427 55 12
Pennagaram ...	...	191 30 0	335 18 60	527 3 60	809 0 0	7,872 3 23
Tenkaraikottai ...	...	264 7 40	569 7 40	833 15 0	1,004 0 0	5,021 0 0
Morappúr ...	...	233 15 0	16 30 0	250 0 0	414 1 33	5,222 2 47
Harrúr ...	...	204 23 73	578 86 7	783 15 0	1,110 0 19	4,580 4 55
Omair ...	...	426 0 0	640 0 0	1,066 0 0	1,251 0 0	31,023 0 0
Nangapalli ...	...	166 17 65	536 27 15	703 0 0	1,059 0 0	13,037 2 46
Sankaridrug ...	...	277 32 23	222 12 52	500 0 0	590 0 0	23,757 0 0
Edappadi ...	...	157 37 3	241 30 0	399 22 3	529 0 0	18,960 0 0
Tiruchengod ...	...	242 7 40	228 30 0	468 37 40	587 0 0	21,608 0 0
Mallasamúdrum ...	...	164 34 55	79 40 25	244 30 0	292 1 51	17,815 2 27
Total ...	0 15 75	2,593 30 58	4,176 34 54	6,770 20 32	9,251 8 23	1,65,611 23 67

No. XLVIII

Letter—from J. G. GRAHAM, Esq., Assistant.

To—Captain A. READ, Superintendent, Collector, Baramahal and Salem.

Dated—Pālakōdu, the 5th December 1795.

I now send you the particulars of the licenses and customs wanted for your general statement 1204. The detail which I propose sending with the jamabandi being more full will give more satisfaction, but I hope this will answer your present purpose.

2. You will see the remark I have made on the *maniambub*; the castes say with justice that they have no right to pay taxes since they have been deprived of the mamul judicial authority over their tribes, nor, as far as I can learn, is the innovation at all agreeable to the bulk of the inhabitants, who assert, that in consequence of the interference of the Sarkar, the salutary check over the *morals* of their families has been removed, the infidelities of their wives are daily increasing, and the time which has hitherto been spent in the labours of the fields, is now devoted to *intrigue*, in short if you believe them, some promoter of sedition must have propagated into the minds of these hitherto docile and kind females certain *woolsencrafer** ideas, very injurious to the peace of their families. The Berpunnas, I imagine, set the people on to make these remonstrances, but however that may be it is necessary, I should know without delay, whether the taxes are to be excused or not this year. The heads of castes in Munro's division enjoy, I believe, this judicial authority to its full extent. I know not on what footing they are with Macleod, but if these taxes

* Sic. Probably intended for *Wollstonecraft*, in allusion to the authoress of the *Vindication of the Rights of women*.

are abolished in one division, the same exemption must, I conceive, extend to the other two. I have however taken kabuliyats from them for *this* year, though I cannot see with what justice they can be levied unless the order issued by you on their subject be countermanded or at least qualified. The collections must be realized by tafriks, the abuses incident to which we well know. My October accounts are ready and shall be sent as you desire. The jamabandi is in hand, but cannot, I fear, be completed before the end of the month, since it will contain the *survey* settlements of Krishnagiri, Jaggadeo, Maharaj Gur, Kaveripatam, Kommenellur, Kallavi, Muttur, Singarappet, Kunnatur, Tiruppattūr, Vāniyambadi and Javadipar. But on this subject I shall address you officially soon. I wish for many reasons that the first kist should be postponed till January; the ryots would, by that means, have an opportunity of disposing of their grain to much more advantage than now when the price is so unusually low, with this additional argument that the crops being neither too good in the Carnatic or Bālāgāt, will of course increase the demand for grain from hence and consequently enhance its price. We have already measured 50 of the 200 villages in this district.

No. 1 in LXVIII.

ABSTRACT of licenses and customs in the Northern Division, Ceded countries, in fasli 1204.

Tahsildaries or districts.	Maniambab or taxes on castes.			Bajibab or monopolies.			Marg or road and town customs.			Total as per kistbandi at 36 fanams.		
	P.	F.	C.	P.	F.	C.	P.	F.	C.	P.	F.	C.
Krishnagiri ...	112	32	26	297	17	47	367	29	8	773	44	1
Vāniyambadi ...	44	16	32	521	13	10	1,083	15	0	1,643	44	42
Tiruppattūr ...	116	37	40	744	42	71	833	15	0	1,695	5	31
Kunnattūr ...	45	22	40	776	33	79	208	15	0	1,030	26	39
Kallavi ...	36	37	59	1,447	43	66	1,352	35	32	2,837	26	77
Rayakottai ...	...	...	...	4	7	10	333	15	0	337	22	40
Virabhadradrug ...	87	8	35	61	15	75	500	0	0	648	24	30
Kaveripatam ...	74	24	12	87	0	37	666	30	0	828	9	49
Kommenellur ...	26	23	54	60	1	70	141	30	0	230	10	44
Javadipar ...	...	...	...	...	...	...	...	...	...	...	...	...
Kangundi ...	...	...	...	...	...	...	...	...	...	...	...	...
Total at 36 fanams ...	546	22	58	3,997	7	15	5,487	4	40	10,054	25	34

The grand total here is according to the kistbandi at 36 fanams reduced from the addition of the fanams composing each of the 12 kists; it cannot therefore correspond with the aggregate of the particulars, which are at 45 fanams.

PARTICULARS of the Maniambab or taxes on castes, fasli 1204 included under the head "Customs."

Tahsildaries.	Dhobi or washerman.			Hajjam or barber.			Dher or parish.			Idagai or chuckler.			Lohar or smith and carpenter.			Chappa or tax on weavers exclusive of the sayar farmer.			Kunchitagar a certain caste of ryots.			Total.		
	P.	F.	C.	P.	F.	C.	P.	F.	C.	P.	F.	C.	P.	F.	C.	P.	F.	C.	P.	F.	C.	P.	F.	C.
Krishnagiri ...	27	3	22	...	...	...	...	...	...	47	29	42	10	8	35	...	...	...	...	...	...	112	32	26
Vāniyambadi ...	23	4	36	...	...	...	4	16	70	...	...	...	16	40	6	...	...	...	...	...	...	44	16	32
Tiruppattūr ...	50	0	0	...	...	...	...	...	...	17	22	40	49	15	0	...	...	...	...	...	...	116	37	40
Kunnattūr ...	28	0	0	...	...	...	...	...	...	17	22	40	...	...	...	...	...	...	...	...	...	45	22	40
Kallavi ...	17	6	64	...	...	...	11	16	70	...	...	...	8	14	5	...	...	...	...	...	...	36	37	59
Rayakottai ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Virabhadradrug ...	33	19	74	...	...	...	17	4	74	0	19	55	34	0	37	...	...	...	2	8	35	87	8	35
Kaveripatam ...	22	33	60	5	3	23	30	0	0	...	...	...	16	32	9	...	...	...	...	...	...	74	24	12
Kommenellur ...	2	8	35	2	28	10	15	33	60	...	...	...	7	43	29	...	...	...	...	...	...	26	23	54
Javadipar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kangundi ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	203	31	51	7	31	33	106	18	41	0	19	55	166	24	48	59	23	35	2	8	35	546	22	58

REMARKS.—These taxes had their origin in the privilege enjoyed by the *Berpunnas* or heads of castes, of levying fines from the individuals of their respective tribes, who should be guilty of petty crimes, one-half of such exactions being usually paid to the sarkar: it follows that if this privilege be done away, from a dread of the abuses too frequently practised by persons vested with such authority, this branch of revenue must be dispensed with. The tax on weavers will be excused this year agreeably to the orders of the Board. The chappa or stamp duties levied by the sayar farmer is a separate head.

PARTICULARS of the Bajibab or licenses and monopolies, fasli 1204.

Tahsildaries.	Imil or tamarinds.	Machali or tank fish.*	Tārban or palmyras.†	Chavnu or potash used in making bangles.	Inam serina, a sort of quit-rent paid by inamdars.	Khasvari or shop tax.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Krishnagiri ...	10 28 39	19 30 76	12 22 21	8 33 61	169 25 24	6 25 25
Vāniyambadi ...	...	...	...	...	445 10 25	34 16 70
Tiruppattar ...	166 30 0	13 15 0	...	...	303 5 31	201 30 0
Kunnattur ...	...	12 11 20	569 11 20	...	178 28 39	...
Kallavi ...	29 18 4	7 19 55	1,207 22 58	...	164 10 44	...
Rayakottai ...	...	4 7 40	...	...	...	...
Virabhadradrug ...	...	...	...	...	...	...
Kaveripatam ...	...	...	...	2 24 11	...	...
Kommenellur ...	...	...	...	...	...	...
Javadipar ...	...	...	...	...	...	...
Kangundi ...	...	...	...	...	...	...
Total ...	206 29 43	56 39 31	1,789 11 19	11 12 72	1,259 18 3	242 27 15

Tahsildaries.	Nil or indigo. ‡	Surlipatta, the bark of a tree from which dye used for red thread is extracted. §	Tār gūr or jaggery.	Achoha gūr, sugar extracted from the cane. ||	Sharab arrack.	Total as per kist-bandi at 36 fs.
(8)	(9)	(10)	(11)	(12)	(13)	
Krishnagiri ...	2 9 49	...	...	...	65 33 72	293 27 47
Vāniyambadi	41 0 75	521 13 10
Tiruppattar	3 22 40	...	...	56 30 0	744 42 71
Kunnattur	16 30 0	776 33 79
Kallavi	39 17 65	1,447 48 66
Rayakottai	4 7 40
Virabhadradrug	19 30 75	...	41 30 0	61 15 75
Kaveripatam	12 30 75	...	71 35 31	87 0 37
Kommenellur	11 16 70	7 0 0	41 30 0	60 1 70
Javadipar
Kangundi
Total ...	2 9 49	3 22 40	43 33 60	7 0 0	374 28 3	4,009 16 16

* The tank fish monopoly is oppressive on the poor and ought to be abolished.

† The tārban has hitherto been improperly classed; it should be entered in the *land rent*. The same remark applies to the inam serina.

‡ Any check on the cultivation of such an useful plant as indigo ought to be removed.

§ The bark used in dyeing any raw materials for manufactures ought to be common to any person who will take the trouble to bring it from the jungles.

|| This monopoly is so impolitic as to warrant its immediate abolition.

The detail of the sayar in all its branches, with the particulars of the farmers' collections last year, and the tirvai dittam or the established rates of custom in each district and on every article shall accompany the jamabandi of the current fasli.

The grand total of this account does not, for the reasons stated under the abstract, agree with the particulars, the exchange being different.

No. XLIX

Detail of licenses in the Southern division for fasli 1204.

	Arrack.	Honey.	The privilege of purchasing from the independent hill people.	Bamboo farm.	Palanquin bamboos.	Making salt.	Total at 45 fs.	Equivalent total at 36 fs.
Salem ...	189 10 76	18 0 65	...	...	...	...	207 11 61	207 9 33
Sennagiri ...	...	...	...	...	...	...	...	...
Belūr ...	...	...	...	...	...	...	...	...
Ātur ...	108 43 64	...	40 13 64	...	...	...	149 13 48	149 10 7
Viraganur ...	...	...	...	...	...	...	...	...
Bhendamangalam ...	202 22 40	...	...	1,060 13 6	22 31 68	4 9 68	1,289 32 22	1,289 25 66
Rasipur ...	...	...	...	...	...	...	...	...
Namakkal ...	158 28 10	...	...	...	...	...	158 28 10	158 22 40
Paramatti ...	112 28 66	...	...	...	...	...	112 28 66	112 23 5
Kattuputtur ...	...	...	...	...	...	...	...	...
Total ...	771 44 16	18 0 65	40 13 64	1,060 13 6	22 31 68	4 9 68	...	1,917 18 71

REMARKS.—The exclusive privilege of purchasing articles from the inhabitants of Periakalrāyan and Chinnakalrāyan which are independent was usually a monopoly attached to the revenue of Ātur. As being undefined and subject to abuse it was abolished at the settlement of fasli 1202 when it was particularly explained in writing to the headmen and verbally to several of its inhabitants that every restriction on the sale of their productions was entirely removed. But either from apprehension that this was a prelude to the demand of a peshkash or the intrigues of those who used to farm the monopoly, they ceased to bring their productions to the Ātur market until the monopoly was again re-established. During the eighteen months the interval of exemption, it is singular they sold all their articles in the Nabob's country, notwithstanding the distance was much greater than to Ātur, and considerable duties were exacted from them.

No. L

From—WILLIAM BROWNE, Esq., Secretary, Revenue Department.

To—Captain A. READ, Collector in the districts of Bāramahal and Salem.

Dated—Fort St. George, the 2nd January 1796.

I am directed by the Board to desire your immediate attention to their orders under date the 27th February last which required from you, as soon as possible, a statement showing the taxes and impositions of every sort, with the amount thereof in each district, to which the weavers are liable, distinguishing those taxes which they pay in common with the other inhabitants from those which they pay in particular as weavers.

2. As Government wait for this information you will see the necessity of furnishing it with the least possible delay.

STATEMENT showing the taxes on weavers distinguishing the professional taxes and those they pay in common with other inhabitants.

Name of the Parga.	Number of weavers.	Number of looms.	Loom tax.	Professional taxes on weavers.	Total tax on weavers.	Taxes in common with other inhabitants.	Total sum collected.	Average tax upon each weaver.	Average tax upon each loom.	Average tax upon weavers and inhabitants.	Remarks.

N.B.—At the different places where the taxes on weavers are abolished to be filled up according to the custom prevailing at the time they were so relinquished.

No. LI

From—Captain A. READ, Collector in the districts of Bāramahal and Salem.

To—EDWARD SAUNDERS, Esq., President, etc., Members, Revenue Board.

Dated—Tiruppattār, the 12th January 1796.

My yielding to the usual pressure of business, has alone prevented my answering your letter in February last, on the subject of weavers, requiring me to furnish you with a statement of the taxes and impositions of every sort, with the amount thereof in each district, to which they are liable, distinguishing those which they pay in common with the other inhabitants from those which they pay in particular as weavers.

2. They have paid no taxes whatever as weavers in the southern or central divisions since September 1794 when Government resolved on abolishing the loom tax, and such other taxes as were thought to increase either their private expenses,

or the prices of the raw materials they use in their manufactures, nor have they paid any in the northern division since July last.

3. As merchants they ought to pay a shop tax or house rent as a license to work at their trade or the due of Government for the ground they occupy and an annual tax to the sayar farmer in lieu of road customs on the commodities they sell but availing themselves of their caste, they are exempted all such taxes to the prejudice of their merchants. This is a consequence of partial exemptions from general assessments, but possibly, that cannot be avoided and the proposed end effected.

4. It was directed at the commencement of the Company's investment in the Salem districts, the weavers employed in it should be exempted all taxes whatever. The making such a distinction between those who worked for the Company and those who did not, was soon found to occasion numberless altercations between the Monigars, sayar farmers, etc., and the weavers, and complaints of the former to the Collector; some of the weavers claiming a right to the exemption for a longer time than they had worked for the Company and others who had no right to do it defrauding the sayar farmer of his dues. Steps were taken to prevent those abuses, but without effect and the consequences were frequent references and correspondence between the Resident and the Collector, which were attended with great inconvenience to both their departments.

5. A consideration of those circumstances, and a wish to encourage weavers in general, with a view to the increase of trade and population, induced Government to exempt them all the loom tax and every other tax that might be thought a burthen upon them, or any impediment to manufactures or the transit of them from one part of the country to another.

6. That the measure tends to the good effects desired is undoubted, and they might still be greatly extended, would Government dispense with the taxes and road customs levied upon all other trades and commodities. But as that cannot be done, it is evident, the liberality of Government must be confined to such branches of trade only as it may particularly wish to promote.

7. If that be admitted as an axiom it must I think appear a question whether under the necessity of general taxation it be expedient or not to excuse the weavers of every kind of cloth, by way of encouraging those who work that *one* kind which is wanted for the Company's investment. It will appear equally void of the intended purpose that a merchant should be excused those taxes to which others are subject, because he has been born a weaver. But it may be difficult to prevent that while the tax is extended to all his caste, for if he only keep a loom in his house, it will of course, be agreed, that he is both a weaver and a merchant, and of consequence entitled to the privilege.

8. Besides the indulgence extending to a greater number of weavers than work for the Company as appears by the accompanying statement (No. 1) and those in the Southern division and its being partial because it is extended to weavers only. It is according to the enclosed estimate of taxes formerly levied on weavers No. 2 an annual loss to revenue of nearly 4,000 pags. in that division alone and including all the districts, that loss cannot, I think, be less than 6,000.

9. Having sometime ago pointed out according to my ability the means by which the market for every product of this country would be extended, were the road customs taken off all exports, and certain imposts which amount to at least 10,000 Pags. that circumstance replies to any opinion that a solicitude for the increase of its revenue, has alone induced the foregoing statement; and as such matters may be thought deserving consideration in the intended managements my province is certainly to take them in every point of view.

10. My objections then, to the advantages granted the weavers in these districts are reduced to two, their not being confined to the number whose accommodation is the object of the immunities granted them, and their constituting a particular indulgence to a number of the community, who should be either taxed or exempted, for the same reasons as others who are equally deserving encouragement.

11. I formerly proposed the subjecting them all to the usual taxes, and at the same time to raise the price of the cloth for the investment, in such a proportion as to make up the difference to those, who work for the Company by adding

the annual amount of their taxes, to that of the investment and thence deducting the price of every piece.

12. A still more simple mode has now occurred, which is for the Resident to make every weaver he employs a monthly allowance equal to the different taxes he may have to pay of which he could be informed by the Collector. That would be confining the indulgence to the persons whose accommodation is the particular object of Government while they and others who do not work for the Company would contribute equally their dues to revenue and it would effectually prevent the imposition formerly complained of by the sayar farmer, because they would be equally subject to his demands which being regulated would admit of no dispute. This would bring a debt against the investment of between 2 and 3,000 Pags. but it would also bring an addition to revenue of between 6 and 8,000 and show the Company the real cost of the investment which does not appear at present.

13. As your Board may desire any additional information I may have to give concerning the weavers in these districts, I refer you to No. 3 which is a general statement showing the number of every caste of them in each division and the different kinds of cloths they severally manufacture.

P.S.—As often happens in speculative matter, like many in revenue, the best means of attaining an end proposed will occur at closing the review of it, so in the present instance it appears from the notes I have added to No. 3 since writing the foregoing that the most advisable method of exempting the weavers who work for the Company and of procuring a fair contribution to revenue from others who do not, is to commute all the taxes formerly levied upon them by fixing the amount on the manufactures under the head of *stamp duty* which being paid at the time of sale, and commonly by the purchaser, is included in the price and being fixed on the pieces, is adopted to all circumstances of condition, and consequently less felt, than any other description of tax. As far as I can judge of a measure before its being carried into execution, I think this can be easily regulated by specifying the tax on every piece of cloth, of the several descriptions in No. 3 according to the time required for manufacture and the manufacturer's profits. Since that tax would never be exacted till the cloths would be taken to the market for sale, it never could be demanded upon such as would be *intended* for the Company, consequently it never could renew former altercations about the privilege of exemptions. It would likewise obviate all trouble, to the Resident, the bringing any debit against the investment, and in fine, render a branch of revenue which from being confounded in distinctions, appeared, complicate before, quite simple and easy.

No. I in LI.

ABSTRACT of the number of looms in the southern division in January 1796
from W. Macleod, Esq., Assistant Collector.

Districts.	Looms employed for the Company.					Looms not employed for the Company.							Total looms of each caste.												
	Kaikalvars.	Jadars.	Kolyars.	Shaliyars.	Senlyars.	Chandavars.	Silk-weavers.	Total.	Kaikalvars.	Jadars.	Kolyars.	Shaliyars.	Senlyars.	Chandavars.	Silk-weavers.	Total.									
Salem ...	26	69	5	10	23	23	...	156	29	144	23	46	56	2	119	419	55	213	28	56	79	25	119	575	
Sennagiri ...	97	22	...	...	...	...	...	119	44	36	1	...	...	...	...	...	81	141	58	1	...	...	...	...	200
Belur ...	...	...	...	...	...	...	...	...	15	22	36	...	...	...	...	...	73	15	22	36	...	...	...	...	73
Atur ...	135	23	...	...	...	...	...	153	12	31	45	...	...	...	...	...	90	147	54	45	...	...	...	2	248
Viraganur ...	3	...	4	...	...	...	...	7	...	...	10	17	...	...	...	...	27	3	...	10	1	...	...	...	34
Shendamangalam.	273	52	...	...	...	...	...	328	8	5	60	147	...	35	...	...	327	368	115	147	...	35	...	...	655
Rasipur ...	3	55	4	36	4	...	...	102	8	111	...	67	60	6	30	282	11	166	...	71	96	10	30	384	
Namakal ...	98	...	...	...	...	...	...	8	20	5	145	...	4	...	72	246	118	5	145	...	4	...	72	344	
Paramatti ...	240	39	...	...	...	...	...	279	140	26	6	...	3	65	240	880	65	6	...	...	3	65	519		
Kattuputtur ...	55	...	...	...	...	...	...	55	10	...	...	...	...	...	10	65	...	...	...	...	...	...	...	65	
Total...	930	263	5	18	59	27	...	1,302	263	433	413	130	155	11	288	1,795	1,293	698	418	148	214	38	288	3,097	

No. III in LI—cont.

Statement showing the manufactures, taxes and number of the different castes of weavers in the Baramahal and Salem districts—cont.

Caste.	Manufactures.						Taxes.				Number.			
	Descriptions.	Length in cubits.	Breadth in cubits.	Price in Pandy Rupees.	Number wove by 1 loom per month.	Whither exported.	Maggavari or loom-tax to the land rent.	Sammadam or tax on raw materials to sayar.	Pettavari or provision tax to the sayar.	Manusivari or family tax to the caste.	Southern division.	Central division.	Northern division.	Total.
(1).	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Pattunulara.	Susi silk and cotton fabric, with narrow, white and blue or red and yellow stripes for drawers and petticoats.	14	1½	5	4	The west coast, Mysore, Carnatic and Tanjore.	From 20 to 240 fs. annually.	From 1 to 7 fs. annually.	2 fs. monthly.	From 1 to 3 fs. annually.	288	100	40	428
	Moggisari, women's cloth with blue stripes and silk borders.	17	3	3	4	...	...	...	...	...	...	...	...	...
	Dorias, striped muslins for men's and women's gowns.	24	1½	6	3	...	...	...	...	...	...	...	...	...
	Cherkhanis, cross striped muslins.	24	1½	4½	3	...	...	...	...	...	...	...	...	...
	Phuldars, flowered muslins ...	24	1½	7	2½	...	...	...	...	...	...	...	...	...
	Chadidars, very narrow striped muslins.	24	1½	6	2	...	...	...	...	...	...	...	...	...
	Sela, plain muslins ...	24	1½	3	4	...	...	...	...	...	...	...	...	...
	Dhotis, muslins with red borders for men's apparels.	24	2½	7	3	...	...	...	...	...	...	...	...	...
	Jamukalams, cotton carpets striped blue and red.	30	10	6 fs. per stripe.	...	...	...	...	...	...	...	...	...	...
	Jamukalams, striped blue and white.	30	10	4 fs. per stripe.	...	...	...	...	...	...	...	...	...	...
	Katoridars } muslins	24	1½	4½ Ru.	...	...	...	...	...	...	...	...	...	...
	Chadidars }	24	1½	4½ Ru.	...	...	...	...	...	...	...	...	...	...
Shaliyars.	Selas, coarse muslins for men's jamas.	34	1½	...	3	The west coast, the Carnatic and Tanjore.	From 20 to 40 fs. annually.	From 1 to 7 fs. annually.	2 fs. monthly.	From 1 to 3 fs. annually.	148	39	10	187
	Pagris, coarse muslins for men's turbans.	52	3	3½	3									
	Dhotis, cloth with silk borders worn by men.	24	2½	6½	3									
	Dupattas, the same as dhotis, without the border.	24	2½	...	3									
Manniars.	Motakhadis, a coarse cloth fit for tents.	16	1½	1½	18	The Carnatic.	From 40 to 80 fs. annually.	From 1 to 7 fs. annually.	Do.	From 1 to 3 fs.	50	141	211	...
	Vastis, the same kind but finer.	19	2½	2	16	Adjacent country.	...	...	...	...	...	...	...	...
	Sailumburries, the same but little finer.	72	2½	4½	6	Company's market.	...	...	...	...	...	...	...	...
Chandars.	Motakhadis, coarse cloths ...	16	1½	1½	18	The adjacent countries.	From 24 to 48 fs.	1 to 7 fs.	2 fs. monthly.	1 to 3 fs.	38	101	60	699
Kurnars.	They are kambala weavers ...	6	1½	5	2	...	From 12 to 16 fs.	Do.	Do.	Do.	100	247	78	425
Janappars.	Gunnys for bullock saddle bags, &c.	18	½	1½	1	...	Do.	Do.	Do.	Do.	75	85	50	210
	Total ...	...	...	...	...	...	...	...	...	...	3,322	1,760	958	5,030

N.B.—1. The above dimensions and prices of manufactures being the substance of the superintendent's inquiries at Salem only in 1792 he sent masters of every kind to the Revenue Board, they may not correspond exactly with any similar statement of them now, and those of sailumburries or salempturs in particular, being the kind which composes the Company's investment it will appear at present to be very different dimensions, and consequently in price though perhaps in the same proportion.

2. The great disparity in the monthly and annual taxes levied at that time was owing to the usual mode of regulating all taxes imposed individuals whether by the chettis or heads of castes, the monigars or heads of villages or by the sayarwalas who farm the customs, which according to their supposed ability, and which has suggested the propriety of laying them upon their property, their implements, their trades themselves. Thence however has arisen the numerous taxes that appear in the Superintendent's notes to his general statement, and thence appears that, what was imposed upon the weavers by their chettis, the monigars or sayar farmers in 92 was variously denominated jāvvari, ggavari, vartavari, manavari, or khasvari, sammadam or patteri; from which it might be supposed they paid seventeen different sums place of three or one tax only, to each of those three denominations of collectors.

3. The tax levied by heads of castes having been authorized with the jurisdiction formerly held under the municipal polity of the Hindus which they are not permitted under the Company's government to exercise in such extent as formerly, there is evidently no reason for imposing that in upon the weavers.

4. The taxes levied upon them by the heads of villages being simply house-rent, it was a fair contribution to revenue, should it be demanded in, it must necessarily be regulated by the condition of individuals and not by the dimensions or accommodation of houses because a man formerly had several looms, may now have only one, and vice versa. The fairer way therefore appears to be the fixing it on the looms though cannot be entirely regulated by them for a man who has two and only his wife to maintain may afford a pagoda per annum, but another who

has the same number and a wife with seven children cannot afford it a rupee without distress. The assessment being made according to the various circumstances of individuals the amount might be added to the land rent, but as that cannot annually vary under a permanent settlement with the number or fortunes of the weavers in every village, it must necessarily be divided among them every year which would occasion a variable contribution from individuals, but the same annual receipts from them to revenue.

5. The tax formerly imposed on them by the sayar farmers in lieu of duties or provisions and of raw materials could be regulated entirely by the same rules, and it would be better to fix the assessment that might be made the first year upon the number in every village on the villages, for five or seven years in order to limit the sayar farmers' exactions. As better acquainted with each others circumstances, they could ascertain each quota with more exactness themselves, and appoint their agents to collect the amount and be answerable for it to the sayar farmers.

6. The *chappá* or stamp duty is not included in the above statement, because it is levied upon the manufacture at the time of sale and more commonly paid by the purchaser than by the seller, though that is according to the bargain they make. This duty appears to be the best adopted to all circumstances of condition, and therefore the least felt. It is likewise more easy to regulate than the loom tax or house rent, because that paid upon every piece of any one description may be equal, for which reason it might be raised so to include all other taxes formerly levied upon weavers.

7. Thus it appears from the information yet acquired on the subject that all these taxes may be commuted into three, two, or only one, and if the stamp duty alone be exacted those who work for the Company may be wholly exempted while others will contribute to revenue in proportion to the quantity of work they turn out of hand and profits of individuals.

No. LII

Letter—from J. G. GRAHAM, Esq., Assistant Collector.

To—Captain A. READ, Superintendent, Ceded districts.

Dated—Pálakōdu, the 9th February 1796.

When I was at Tiruppattūr two years ago, I remember having made some inquiry into the reason why certain descriptions of merchants such as Marvadis, Labbais, Telis, &c., were exempted the shop tax, and finding that the sole cause assigned, was on account of those persons being always supposed to be in readiness, when called upon, to accompany the army, I directed that they should pay according to the extent of their trade respectively; previous however to the period of collection they came to me in a body representing the hardship of being obliged to pay what was not demanded from similar castes in the other divisions and I found on communicating with the other Assistants that such exemptions did exist. Although I was by no means satisfied of the justice of their claim, I did not alter the *mamul* thinking it better to wait till the result of our united experience and sentiments should be known and a mode of assessment adopted which will be less liable to objections than that which obtains at present. Being an enemy to *tafriks* in whatever shape they appear, as affording too many opportunities for the strong to oppress the weak, and not being able to form a correct judgment of the truth of your position, "that when merchants die or migrate, those who survive, have the benefit of their trade, and that consequently what the farmer paid to the state ought in justice to be defrayed by the latter." I have not under this impression, attempted to make the shop tax a permanent settlement, thinking that it should be ascertained annually according to the actual number of merchants present. I have this year therefore given a *patta* to each *āsāmi*, and as the ascertaining the land rent has occupied so great a portion of my time, being aware also of the evident decrease of trade in these districts, I have in no instance increased the tax. You will find on the contrary that it is in many places less than last year.

No. LIII

Letter—from S. R. LUSHINGTON, Esq., Secretary, Revenue Department.

To—Captain A. READ, Superintendent Collector in the Bāramahal and Salem districts.

Dated—Fort St. George, the 22nd February 1796.

I am directed to transmit for your guidance extract of a letter from the Board to Government and of their reply, respecting the duties to be levied on goods imported, where the prices cannot be ascertained on the oaths of the Master of the vessel or importers.

No. 1 in LIII.

EXTRACT of a letter to Government, dated 10th February 1796.

We have also the honour to submit for your Lordship's determination copy of a letter, dated 25th ultimo, from the Resident at Nagore requesting directions for his guidance in cases where the parties, through ignorance or other causes may be unable to make the affidavit to the manifest, which the regulations for the sea customers department require.

No. 2 in LIII.

EXTRACT of a letter from Government, dated 13th February 1796.

We are of opinion that in cases where it may be impossible to ascertain the invoice price of goods imported at the subordinates, the duties may be levied upon the market price of the place where the goods may be imported.

No. LIV

Circular—from S. R. LUSHINGTON, Esq., Acting Secretary, Revenue Department.

To—Captain ALEXANDER READ, Superintendent and Collector of the Bāramahal and Salem districts.

Dated—Fort St. George, the 29th February 1796.

The Board have received your letter on the subject of taxes paid by weavers, but in order that a complete statement may be submitted to Government you will fill up the accompanying form with the necessary particulars, and transmit it with the least possible delay.

No. LV

Letter—from Captain A. READ, Superintendent Collector.

To—Assistant Collectors, Bāramahal and Salem, etc.

Dated—the 3rd March 1796.

I here forward you copy of a letter from Secretary Lushington about weavers, and request you will transmit me statements similar to the form prescribed of the weavers and their taxes in your respective divisions without delay.

2. You will notice what is said in the accountant's letter of batta and extra allowances to sepoys and in the last para. about balances outstanding for 1204. I can answer concerning the balances of rent, but request statements showing when balances outstanding from each district the end of each year (to the 11th July last) viz., 1202, 1203 and 1204 fall due.

No. LVI

Letter—from WILLIAM MACLEOD, Esq., Assistant Collector.

To—Captain A. READ, Superintendent, etc.

Dated—Gangavalli, the 7th March 1796.

I am favoured with a copy of the letter dated 29th ultimo written by order of the Board of Revenue directing statements of taxes on weavers agreeably to the form which accompanied.

2. In the first column, number of weavers—whether should the number of families be expressed or the number of manufacturers; the latter cannot be ascertained with accuracy. By the professional taxes, I conceive, may be intended all the taxes they pay or rather had paid excepting the *sammadam*; which having been the compensation they paid to the custom farmers for passing them provisions &c., without exacting constant duties may be considered as the only tax they pay in common with the other inhabitants. The average I suppose may be calculated on the whole different castes in a district. Is the average to be calculated on families or individuals?

No. LVII

From—Captain ALEXANDER READ.

To—Assistant Collectors, Bāramahal and Salem.

Dated—Dharmapuri, the 14th March 1796.

When I transmitted you copies of the Board's last letter about weavers and of the accompanying form, I had not time to give them due consideration, and your doubts upon the subject of taxes formerly levied on them, are the consequence I might have expected. As explained in the note to No. 3 of my letter to the Board dated the 12th January the taxes upon weavers, as well as other castes, are equivocal, on account of their being variously fixed upon their *property, employments, implements, or themselves*, whether imposed upon them by their chettis, the monigars or sayar farmers, and their being as variously denominated. Under the perplexity that arises on those accounts, and the defects of the form prescribed, I request you will divide your several statements from left to right in the following number of columns.

<p>No. 1. Names of parganas or Tahsildaries. 2. Number of weavers 1796. 3. Number of families 1796. 4. Number of looms 1796. 5. Vari paid to chettis 92. 6. Vari to Monigars 92. 7. Vari to sayar farmers 92. 8. Vari paid as weavers 92.</p>	<p>No. 9. Vari paid as merchants. 10. Total sum that would be collected. 11. Average tax upon each weaver. 12. Average tax on each loom. 13. Average tax upon them as weavers and merchant. 14. Remarks.</p>
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I reckon that columns 5, 6, 7 will be variously denominated Zāt (Jāt) vari, Kasab vari, Maggavari, Khassavari, Sammadam, Patteri, Manavari, &ca., &ca., in different taluqs and wish it to be ascertained how they were denominated in each, as so many different heads would convey but very little certain information. I think it best to simplify the matter by confining them to the imposts levied by *chettis, patels, and sayar* and that the Tahsildars may make the two principal distinctions required, viz., those paid as weavers and as merchants in the 8th and 9th columns. The last column may contain all the other distinctions and your several statements may enable me to class them better than can be devised at present. I request you to lose not a moment in furnishing me with them as it appears by the secretary's letter that they are very much wanted.

No. LVIII

From—S. R. LUSHINGTON, Esq., Acting Secretary, Revenue Department.

To—Captain ALEXANDER READ, Superintendent Collector in the Bāramahal and Salem districts.

Dated—Fort St. George, the 25th March 1796.

I am directed to transmit to you the enclosed copy of a Government advertisement respecting the provision of cloth by individuals, which you will please to make public throughout your districts.

No. 1 in LVIII.

Government advertisement, Commercial Department, dated Fort St. George, 13th March 1796.

Notice is hereby given that the Right Honourable the President in Council has been pleased to prohibit the exportation of all cloths of the Company's assortments; that is to say, cloth from twelve to twenty-four Punjam inclusive from any of the ports in the Northern Circars and any cloth of the above description that may be exported shall upon discovery be liable to confiscation.

Notice is hereby further given that any person who shall be discovered in purchasing cloth from such weavers as may have received advance from the

Company, without having completed a return of goods for such advances will be considered as having broken their covenants with the Company and treated accordingly.

No. LIX

Letter—from Captain THOMAS MUNRO, Assistant Collector.

To—Captain A. READ, Collector of the Baramahal, etc.

Dated—Sankaridrug, the 28th March 1796.

Agreeable to your letter of the 3rd instant I now transmit you a statement of weavers and the taxes paid by them in the central division. I have taken the year Saumia or 1789/90 for this purpose, because it is the latest year previous to remissions being made of which any correct account can be obtained.

No. 1 in LIX.

The second statement ordered, the 14th instant has not yet been received from the districts.

Statement of taxes on weavers distinguishing those which are professional and those which they pay in common with other inhabitants, Central division, March 1796.

	Number of weavers.	Number of looms.	Loom taxes.	Professional taxes on weavers.	Total taxes on weavers.	Taxes in common with other inhabitants.	Total sum collected.	Average tax upon each weaver.	Average tax upon each loom.	Average taxes on weavers and inhabitants.
Dharmapuri...	144	185	234 39 30	...	234 39 30	101 43 47	336 37 77	1 28 31	1 12 10	2 15 21
Adamanakottai	19	23	8 16 70	...	8 16 70	4 7 40	12 24 30	0 19 67	0 16 31	0 29 56
Pennagaram ...	75	135	83 9 30	...	83 9 30	20 39 30	104 3 60	1 4 74	0 27 58	1 17 36
Tenkaraikottai.	27	31	12 25 6	...	12 25 6	5 15 0	17 40 6	0 20 74	0 18 18	0 29 65
Morappur ...	28	28	12 1 70	...	12 1 70	6 26 20	18 28 10	0 19 28	0 19 28	0 29 74
Harur ...	29	33	12 26 20	...	12 26 20	9 11 20	21 37 40	0 19 42	0 17 12	0 53 70
Omalur ...	181	222	262 37 54	...	262 37 54	136 15 47	399 8 21	1 20 27	1 8 22	2 9 19
Nangapalli ...	198	173	257 17 28	...	257 17 28	132 39 30	390 11 58	1 16 48	1 21 76	2 3 33
Edappadi ...	237	237	217 13 66	...	217 13 66	75 38 35	293 7 21	0 41 22	0 41 22	1 10 53
Sankaridrug ...	104	145	87 16 70	...	87 16 70	38 33 79	126 5 69	0 37 64	0 27 72	1 9 46
Tiruchengod ...	236	274	127 15 0	...	127 15 0	71 37 21	199 7 21	0 24 22	0 20 72	0 37 78
Mallasamudram.	110	141	41 33 66	...	41 33 60	19 42 15	61 30 75	0 17 6	0 18 26	0 25 19
	1,378	1,627	1,357 28 24	...	1,357 28 24	623 34 64	1,981 18 8	0 44 26	0 37 43	1 19 56

There are no professional taxes on weavers except the loom-tax. The above statement is for the year 1789/90.

No. LX.

Letter—from W. MACLEOD, Esq., Assistant Collector.

To—Captain ALEXANDER READ, Superintendent.

Dated—Rasipur, the 21st April 1796.

I have the pleasure to forward to you a return of the weavers in the southern division on the 31st March, with an estimate of the taxes, which they paid prior to the general exemption ordered by the Government in 1793. The loom-tax appears to be the only tax which they pay properly as weavers. The two other taxes Sammadam and Manavari are common to other descriptions of tradesmen.

2. Conformably to the directions contained in your letter of the 11th instant, I transmit a report of the settlements of the districts which are settled from Survey, with estimates of those which remain to be settled. You may rely on every exertion being made so as to complete the whole before the end of December.

No. 1 in LX.

ABSTRACT of the number of weavers, families and of the number of looms actually employed by the several castes in the Southern Division of the Ceded districts on the 31st March 1796, with an estimate of the taxes which had usually been levied, but remitted since July 1793, from William Macleod, Esq., Asst. Collr., Rasipur, 20th April 1796.

Districts.	Kaikalvars.						Jádars.					
	of Number looms.	of Number families.	Maggarvari or loom-tax.	Manavari or house-rent.	Sammadam or tax to the custom far- mers.	Total.	Looms.	Families.	Loom-tax.	House-rent.	To the custom farmers.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Salem ...	54	25	57 13 86	1 11 70	8 17 84	61 42 60	257	183	287 28 13	6 13 49	7 9 38	301 6 20
Sennagiri ...	225	179	152 19 32	9 1 75 14	4 13	175 25 40	108	73	120 89 12	8 20 51	3 0 74	127 15 57
Belúr ...	15	15	16 9 60	0 34 60	0 42 22	17 41 68	22	22	24 27 78	1 1 72	0 27 54	26 12 44
Attúr ...	174	165	158 41 44	7 88 30	10 40 26	177 30 20	73	47	81 31 37	2 10 16	2 1 30	85 43 3
Viraganur ...	3	2	3 10 76	0 4 44	0 8 36	3 23 76	3	3	3 16 7	0 6 32	0 3 62	3 26 21
Sendamangalam ...	434	350	387 5 60	19 8 78	27 8 0	433 28 58	190	153	212 28 70	7 11 16	5 14 11	225 9 17
Rasipur ...	11	11	11 40 12	0 25 0	0 31 0	13 6 12	162	123	181 6 1	5 37 39	4 22 64	191 22 24
Namakkal ...	147	140	127 25 56	7 8 22	9 9 29	143 38 27	20	19	22 24 60	0 40 41	0 25 14	24 0 35
Paramatti ...	361	370	423 30 20	18 29 27	22 27 33	464 42 0	64	65	71 28 16	3 3 47	1 35 44	76 22 27
Kattuputúr ...	64	64	59 30 60	3 10 40	4 0 3	66 31 28	...	...	...	...	...	...
Total ...	1,488	1341	67 33 52	67 33 52	93 8 41	1,553 34 69	899	638	1,006 5 54	30 10 43	25 6 71	1061 23 8

Districts.	Koliyars.					Shaliyars.						
	Looms.	Families.	Loom-tax.	House-rent.	Customs.	Total.	Looms.	Families.	Loom-tax.	House-rent.	Customs.	Total.
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
Salem ...	20	13	6 38 8	0 5 44	0 10 21	7 8 73	61	16	104 4 64	1 6 13	2 27 12	107 38 9
Sennagiri ...	2	2	0 30 64	0 0 68	1 2	0 32 54	...	...	...	...	...	...
Belúr ...	36	36	12 14 48	0 15 28	8 39	13 3 35	...	...	...	...	...	...
Attúr ...	60	61	20 24 26	0 25 79	30 65	21 86 10	...	...	...	...	...	...
Viraganur ...	72	68	24 29 14	0 28 78	26 78	26 5 10	...	...	...	...	...	...
Sendamangalam ...	265	244	90 32 36	2 15 28	1 7	96 3 71	64	45	109 10 19	3 8 35	2 32 68	115 6 42
Rasipur ...	...	...	...	...	...	...	...	...	...	...	...	...
Namakkal ...	112	111	38 15 38	1 2 24	1 12 41	43 30 18	...	...	...	...	...	...
Paramatti ...	62	58	21 10 12	0 24 57	0 31 67	22 21 56	...	...	...	...	...	...
Kattuputúr ...	31	32	10 27 45	0 13 40	0 15 74	11 11 79	...	...	...	...	...	...
Total ...	660	628	225 42 46	5 42 46	7 23 74	239 19 6	125	61	213 15 8	4 14 48	5 15 0	222 44 51

Districts.	Seniyars.					Chamdavars.						
	Looms.	Families.	Loom tax.	House rent.	Customs.	Total.	Looms.	Families.	Loom tax.	House rent.	Customs.	Total.
(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	
Salem ...	74	22	113 25 77	1 17 4	2 37 60	117 35 21	...	...	...	...	...	...
Sennagiri ...	...	...	...	...	...	...	...	...	...	...	...	...
Belúr ...	...	...	...	...	...	...	...	...	...	...	...	...
Attúr ...	...	...	...	...	...	...	...	...	...	...	...	...
Viraganur ...	...	...	...	...	...	...	...	...	...	...	...	...
Sendamangalam ...	36	34	55 11 2	2 5 71	1 17 13	58 34 16	...	...	...	...	...	...
Rasipur ...	89	57	136 26 28	3 25 60	3 18 53	143 25 61	...	...	...	...	...	...
Namakkal ...	2	2	3 3 9	0 5 51	0 3 36	3 12 18	...	...	...	...	...	...
Paramatti ...	...	...	...	...	...	...	33	32	41 3 52	1 26 28	1 16 50	44 1 50
Kattuputúr ...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	201	115	308 21 6	7 9 26	7 32 2	323 17 34	32	32	41 3 52	1 26 28	1 16 50	44 1 50

No. 1 in LX—cont.

Abstract of the number of weavers, families and of the number of looms actually employed by the several castes in the Southern division of the Ceded districts on the 31st March 1796, with an estimate of the taxes which had usually been levied, but remitted since July 1793—cont.

Districts.	Silk weavers.					Total.					
	Looms. (38)	Families. (39)	Loom tax. (40)	House rent. (41)	Customs. (42)	Total. (43)	Looms. (44)	Families. (45)	Loom tax. (46)	House rent. (47)	Taxes. (48)
Salem ...	144	62	197 0 28	5 1 55	6 23 68	208 25 71	610	271	766 20 36	38 1 68	804 22
Sennagiri ...	...	...	...	...	...	...	835	254	278 44 28	29 29 43	803 28
Belūr ...	...	...	...	...	...	...	73	73	53 7 26	4 5 41	57 12
Attūr ...	3	1	4 4 56	0 3 53	0 6 10	4 14 39	310	264	265 12 8	24 21 69	289 33
Viraganur ...	21	21	23 32 71	1 81 62	0 42 68	31 17 41	99	94	59 44 8	4 28 60	64 27
Sendamangalam ...	...	...	...	...	...	...	925	784	745 33 10	67 86 64	813 25
Rasipur ...	26	16	35 25 56	1 13 40	1 8 5	38 2 21	352	252	474 18 36	26 44 44	501 18
Namakkal ...	50	53	109 20 12	4 6 38	3 28 35	117 10 5	361	335	300 44 10	28 2 11	329 1
Paramatti ...	70	53	95 34 47	4 13 68	3 7 67	103 11 22	589	578	653 16 67	57 37 8	711 8
Kattuputtur ...	...	...	...	...	...	...	95	96	70 3 25	7 40 2	77 43
Total ...	344	204	470 28 30	16 25 76	15 27 13	502 36 39	3,749	3,019	3,663 19 7	288 23 10	3,952 42

AVERAGE OF TAXES PAID BY EACH CASTE.

Castes.	Loom-tax per loom.			Manavari per family.			Sammadam per loom.		
	P.	F.	C.	P.	F.	C.	P.	F.	C.
Kaikalvars ...	0	42	21½	0	2	21½	0	2	65½
Jadars ...	1	5	28	0	2	10½	0	1	20½
Koliyars ...	0	15	32½	0	0	34½	0	0	41½
Shaliyars ...	1	31	64	0	3	15	0	1	73½
Seniyars ...	1	24	4½	0	2	65½	0	1	59½
Chandavars ...	1	12	61½	0	2	18½	0	1	74
Silk weavers ...	1	16	45½	0	3	52½	0	2	3½

Notes.—The loom tax varies in different villages and according to the circumstances of the manufactures. The average is calculated from the amount paid by the several castes annually before the exemption took place. The manavari was the ground rent paid to Government for the use of the ground occupied by their houses. The sammadam was paid to the custom renter for passing provisions from the neighbouring markets without exacting duties on such as might be for the use of the family.

No. LXI

STATEMENT showing the weavers distinguishing the professional taxes and those they pay in common with other inhabitants in the Northern Division, from J. J. Graham, Assistant Collector.

Names of the parganas.	Number of weavers.	Number of looms.	Loom-tax.	Professional taxes on weavers.	Total tax on weavers.	Taxes in common with other inhabitants.	Total sum collected.	Average tax upon each weaver.	Average tax upon each loom.	Average tax as weavers and inhabitants.		
										P.	F.	C.
Krishnagiri ...	53	85	16 37 40	...	16 37 40	...	16 37 40	...	...	0 3 73	0 3 73
Vaniyambadi ...	74	74	5 39 30	...	5 39 30	...	5 39 30	...	...	0 3 45½	0 3 45½
Tiruppattur ...	148	156½	109 21 45	...	109 21 45	18 24 30	128 0 75	...	...	0 31 38½	0 36 64½
Kunnattur ...	120	126	48 33 60	...	48 33 60	3 0 0	51 33 60	...	...	0 17 32½	0 18 38½
Kallavi ...	43	59	...	...	...	15 17 65	15 17 65	...	...	...	0 11 59½
Rayakottah ...	29	31	6 24 58	...	6 24 58	7 13 10	130 37 68	...	...	0 9 16½	0 19 37
Virabudradrug ...	32	39	30 13 47	...	30 13 47	7 3 60	37 17 27	...	...	0 34 77	0 43 11
Kaveripatam ...	43	59	67 37 3	...	67 37 3	1 18 41	69 10 44	...	...	1 6 58½	1 7 64½
Kammanellore ...	32	33	...	...	...	13 7 40	13 7 40	...	...	...	0 17 76½
Total ...	574	662½	235 27 43	...	285 27 43	65 40 6	351 22 49	...	...	...	...

No. LXII

Circular—from S. R. LUSHINGTON, Esq., acting Secretary, Revenue Department.

To—Major ALEXANDER READ, Superintendent, Baramahal and Salem districts.

Dated—Fort St. George, the 22nd August 1796.

The Board desire that you will immediately make known by public advertisement that all duties whatever upon the importation and transit of cotton and cotton thread are abolished throughout your districts.

No. LXIII

Letter—from Major ALEXANDER READ, Superintendent, etc.

To—Assistant Collectors, Baramahal and Salem.

Dated—Tiruppattur, the 20th July 1797.

I have been busied of late in investigations of the Sayar and the Bajibab, which are not yet completed. Anxious that as much progress should be made as possible towards a thorough arrangement of them this year in every district, I have already signified in Hinduvi my desire to have the road customs upon the articles of the Sayar that come under the head of Bhusa annulled without delay as restrictions upon the transit of them considerably lessen the demand for them and in the same degree deprives the ryots of the means of paying up their rents. I wish on the same account to annul the road customs in general, but a reduction of the public revenue being an immediate consequence of any such measure I think it only warrantable to do what will so certainly bring it some advantage as that resolved to compensate for the decrease it will occasion, and delay for the completion of my present enquiries. By way of compensation I recommend the increase of the Undigi or stamp duty which is levied on cloths at the time of sale to 2 or 2½ per cent on their value in every district. I propose this as a matter you can very soon gain full information on and arrange. I have hopes that in consequence of my intimations before mentioned you have extended your inquiries concerning the several articles of the licenses, and desirous that you may benefit by mine, I now circulate copies of an advertisement I have drawn up in English and Hinduvi by way of a form for one of a district as containing the looms on which I think they may be farmed out with the least inconvenience to the inhabitants. As observable therein three principles have been followed in it as far as they would apply: (1) The confining of the license to the privilege of levying a tax upon the commodity given in farm. (2) The security of the inhabitants against impositions on the part of the farmer by prescribing his rates. (3) Security to the farmer in regard to the fair advantages arising from his farm by authorizing a penalty for the non-payment of his dues. You will find that observing these rules the farms of honey and wax, bark and gallnuts, which are all procured among the hills are the only articles of which it appears necessary to give away the exclusive privilege or sale to the farmer. Whatever relates to each will be fully stated in a future communication. The principal articles of the Bagayat are included among those to be given in farm, for the reasons assigned in the 316th para. of my explanations of the forms for the survey and the propriety of the measure being obvious to whoever will give it due consideration, I shall expect your particular attention to the direction given in the said para., and of consequence your making up for the decrease that will occasion in the land rent, by including the garden productions among the licenses. Having resolved to do this myself to strike off the road customs on the Bhusa, and to raise the Undigi in the three districts under my immediate management, this year, Tiruppattur, Salem and Nangapalli in case that neither the licenses or the Sayar are already farmed out, I request to be informed if they are still undisposed of, and in the event of their having been given in lease, whether or not the farmer can be prevailed on, to withdraw our obligation to continue him in his privilege, for if that cannot be done the execution of the wished arrangement must necessarily be delayed. I request your answers to this letter as soon as possible.

No. 1 in LXIII.

Notice is hereby given to the Tahsildars, Patels, Karnams, Kūnbis, varttaks and other ryots of the district Tiruppattūr. It being necessary that you should be all acquainted with the terms on which the several articles of the Bajibab are to be rented out this year; the following regulations respecting them are published for your information.

1. Pulvari; Whoever of the kunbis or husbandmen shall bring their cattle to graze in this district, must go to the Tahsildar and inform him of their intention when he will point out a situation for them to graze and demand the rent ordered by the Sarkar—that is a Duggani for every two head of cattle and every twenty sheep per day. Whoever shall graze his cattle without previously communicating with the Tahsildar, will be fined double the above rent for every day they shall have been in the district.

2. *Puliyamaram gutta*.—The following is a list of all the tamarind trees in the district.

Villages.	In inam lands.	In back-yards.	In Sarkar Pakkaj lands.	In topes & wastes or elsewhere without heirs.	Villages.	In inam lands.	In back-yards.	In Sarkar Pakkaj lands.	In topes & wastes or elsewhere without heirs.
Kasba Tiruppattūr ...	287	303	11	41	Thathavalli ...	...	4	9	...
Vengalapuram ...	12	2	...	...	Sōmalapuram ...	10	18	4	2
Muddampatti ...	...	18	...	...	Kurumbacheri ...	...	6	1	...
Godnūmānīpattadai ...	...	6	3	1	Kanamandur ...	...	12	17	5
Andur ...	6	48	3	11	Nachchiyarkuppam ...	2	25	16	...
Kasinayakkampatti ...	2	13	7	17	Beddivalasai ...	...	12	13	...
Chinnakasinayakkampatti ...	...	6	1	...	Andavanur ...	5	35	...	810
Narisampatti ...	...	4	3	8	Kuttichavarnattam ...	...	14	...	279
Pachchal ...	13	...	37	...	Andlaverinatam ...	...	...	...	110
Chinnamūkanūr ...	...	18	3	5	Velapanattam ...	...	...	...	210
Kadirimangalam ...	6	21	5	...	Marimanikuppam ...	...	12	...	...
Arriatur ...	3	4	3	2	Bommaikuppam ...	...	...	4	...
Mukkanūr ...	32	...	28	5	Pungulam ...	...	...	...	676
Puttagaram ...	27	12	...	11	Bumarakuppam ...	...	...	4	...
Achchamangalam ...	6	13	2	...	Jaganavellasa ...	...	7	11	...
Būragamānīnitta ...	...	...	1	...	Sudarampalli ...	...	...	5	...
Mēlachamangalam ...	...	...	2	2	Timmanamattur ...	2	11	8	2
Selandampalli ...	...	6	6	30	Mottur ...	...	3	17	14
Katupattur ...	4	...	26	22	Kustampalli ...	...	2	4	...
Puluganvalasi ...	...	14	...	...	Jammana Pudur ...	...	8	11	67
Pudur ...	1	7	9	3	Rajamangalam ...	...	7	32	...
Kurichhilappattu ...	77	7	...	...	Pambakuttai ...	...	1	2	...
Pudavampatti ...	...	17	4	...	Vulchalaguta ...	...	2	7	...
Kakanapalayam ...	2	12	4	...	Anēri ...	...	8	5	1
Chinnasamudram ...	14	8	2	1	Attikkuppam ...	...	9	2	2
Samudram ...	...	...	...	...	Palaya Attikkuppam ...	...	2	15	...
Mādappalli ...	157	36	3	...	Kadirampatti ...	...	22	3	2
Agaram ...	1	...	...	...	Chavadskuppam ...	...	...	1	...
Erramballi ...	...	5	...	163	Kambalikkuppam ...	...	...	1	...
Perampattu ...	...	27	21	4	Pallipattu ...	...	...	...	...
Bodinyakanūr ...	...	8	2	7	Narasīngapuram ...	...	...	33	13
Etikuppam ...	...	...	6	8	Periyagaram ...	57	14	...	...
Narayanapuram ...	2	7	4	...	Pudur ...	...	...	4	3
Jadayanūr ...	4	3	3	...					
Bodanūr ...	3	2	...	5					
					Total ...	738	876	422	2,545

3^d *Mamara gutta*.—The following is a list of the mango trees in the districts :—

Villages.	In inam lands.	In back-yards.	In Sarkar Pakkaj lands.	In topes & wastes or elsewhere without heirs.	Villages.	In inam lands.	In back-yards.	In Sarkar Pakkaj lands.	In topes & wastes or elsewhere without heirs.
Kasba Tiruppattūr ...	222	...	...	9	Kadirimangalam ...	...	...	1	...
Vengalapuram ...	2	...	6	...	Arriatur ...	10	...	...	...
Muddampatti ...	14	...	2	...	Mukkanūr ...	20	...	...	...
Godnūmānīpattadai ...	20	...	2	...	Puttagaram ...	57	...	...	...
Andur ...	256	...	...	1	Selandampalli ...	1	...	9	...
Kasinayakkampatti ...	1	...	9	2	Kurichhilappattu ...	31	...	...	...
Narisampatti ...	...	...	1	...	Pudavampatti ...	...	...	30	...
Pachchal ...	311	...	2	...	Kakanapalayam ...	13	...	...	...
Chinnamūkanūr ...	...	...	5	...	Chinnasamudram ...	34	...	...	...

List of the mango trees in the district—cont.

Villages.	In inam lands.	In back-yards.	In Sarkar patkat lands.	In topes and wastes or elsewhere without heirs.	Villages.	In inam lands.	In back-yards.	In Sarkar patkat lands.	In topes and wastes or elsewhere without heirs.
Madappalli ...	46	...	9	...	Pungulam ...	51	...	...	...
Peramapattu	1	...	Bommaikuppam ...	...	...	13	...
Bodinayakanur	7	...	Rajamangalam ...	...	...	2	9
Narayanapuram	1	...	Aneri ...	...	...	...	15
Thathavalli	15	...	Attikkuppam ...	...	...	...	1
Somalapuram ...	16	...	...	...	Narasingapuram ...	...	...	10	...
Kanamandur	4	...	Periyagaram ...	50	...	...	...
Keddivalasai	5					
Andlaverinattam	4					
Marimanikuppam	30	...	Total ...	1,155	...	159	46

4. *Yellimichamaram gutta.*—The following is the list of lime trees in the district:—

Villages.	In inam lands.	In back-yards.	In Sarkar patkat lands.	In topes and wastes or elsewhere without heirs.	Villages.	In inam lands.	In back-yards.	In Sarkar patkat lands.	In topes and wastes or elsewhere without heirs.
Kasba Tiruppattur ...	19	...	...	3	Madappalli ...	12	...	...	...
Vengalapuram ...	1	...	5	...	Peramapattu ...	...	...	3	...
Muddampatti ...	2	...	...	...	Bodinayakanur ...	...	...	3	...
Godugumanipattadai ...	...	...	3	...	Thathavalli ...	...	...	4	...
Aneri ...	5	3	...	...	Somalapuram ...	18	...	...	...
Kasinayakkampatti ...	...	...	1	...	Kanamandur ...	...	...	1	...
Pachchal ...	9	...	2	...	Andlaverinattam ...	...	...	...	2
Chinnamukanur ...	...	...	2	...	Pungulam ...	1	...	5	...
Kadirimangalam ...	...	...	1	...	Bommaikuppam ...	...	...	6	...
Mukkanur ...	...	...	4	...	Kadirampatti ...	...	2	...	...
Kattuputtur ...	...	...	5	...	Narasingapuram ...	...	...	1	...
Kurichohilappattu ...	...	...	...	...	Periyagaram ...	3	...	...	...
Pudavambatti ...	...	...	10	...					
Keknapalayam ...	5	...	...	...	Total ...	93	5	60	5
Chinnasamudram ...	17	...	...	...		

5. *Mohay gutta.*—The following is the list of oil trees in the district:—

Villages.	In inam lands.	In back-yards.	In Sarkar patkat lands.	In topes and wastes or elsewhere without heirs.	Village.	In inam lands.	In back-yards.	In Sarkar-patkat lands.	In topes and wastes or elsewhere without heirs.
Tiruppattur ...	54	...	...	...	Katuputtur ...	...	...	8	...
Vengalapuram ...	...	...	7	...	Kurichohilappattu ...	1	...	...	...
Godugumanipattadai ...	...	...	...	4	Madappalli ...	1	...	...	...
Kasinayakkampatti ...	2	...	9	2	Bodinayakanur ...	...	...	1	...
Narisampatti ...	...	...	16	...	Thathavalli ...	...	...	1	...
Pachchal ...	3	...	16	6	Kanamandur ...	...	...	7	...
Kadirimangalam ...	...	...	7	...	Jamman Padur ...	...	...	...	4
Arriatur ...	4	...	2	...	Rajamangalam ...	...	...	...	7
Mukkanur ...	6	...	7	20	Pallippattu ...	...	...	...	1
Puttagaram ...	...	...	6	3	Narasingapuram ...	...	...	16	...
Aochamangalam ...	...	...	...	...	Periyagaram ...	30	...	...	...
Melaohamangalam ...	...	...	2	...					
Selandampalli ...	...	...	11	...	Total ...	101	...	106	47

Of the above, the trees that are growing in the inam lands and in the back-yards of the inhabitants' houses are considered as private property and the produce of those which are growing in the patkat nellam is included in the land rent, on which account none of them are to be considered in the Bajibab, and the 2,545 tamarind, the 46 mango, the 5 lime and the 47 oil trees growing in topes and wastes which include property whose heirs are extinct, are those only to be farmed out, either in lots to different farmers, or entire to one farmer, according to the demand, and to the security which must be for the amount.

As it is intended to secure the produce of the above-mentioned trees to the Sarkar either by amani or gutta be it known that whoever shall gather any of

the produce thereof without leave from the Tahsildar, or the guttadar shall be subject to a penalty of double the amount of what he may take.

6. *Pilau, vellau, sikakai and sandalmaram gutta.*—The sarkar not having taken any account of the jack, of the woodapple, the soapnut and the sandal trees in the district whoever shall rent them must ascertain where they are and may consider all that are not growing in inam lands, in the inhabitants' yards, in the patkat nellam or elsewhere belonging to individuals, as included in his patta, and secure the produce accordingly. The farmer shall be at liberty to seize all that may be gathered by other people.

7. *Gidagawal gutta.*—Whoever requires timber for pillars or beams or large or small bamboos for the roofs of their houses, must ask leave of the farmer to send for them and engage to pay him duties upon them severally as follows:—pillars of teak, half a silver fanam each; pillars of other kinds of wood two dugganis each; beams of teak one silver fanam each; beams of other kinds of wood, half a fanam; large bamboos per cart-load, two fanams; large bamboos per man's load, two dugganis; small bamboos per cart-load, one fanam; small bamboos per man's load, one duggani; whoever shall cut those articles down and bring them to his house or the bazaar without obtaining the farmer's permission shall pay double the said rates.

8. *Kuritaragu.*—Whoever farms the sheep tax shall have a license to levy one silver fanam and a half upon every sheep young or old of all the flocks of *Kuribars and Gollars* or shepherds and of whatever numbers they may consist, also upon such flocks of the ryots as may consist of twenty or upwards. Such flocks of the ryots whose number does not amount to twenty are to be exempted. The fixing on a time for counting them being necessary that must be done in the month of *Adi* and all who have flocks whether *Kurubars* or ryots, must pay the tax for the numbers they may at that time possess. Whoever shall conceal the number of their sheep at the time of counting as may afterwards be proved by the farmer, shall pay double the amount of the established tax for the number concealed.

9. *Palkidandi gutta.*—Whoever will farm the bamboos of Javadipar with the intention of preparing them for palankins shall have the assignment of all the bamboos of that country for three years. No rent shall be required of him the first year, only one-third the second year and the remainder the third year.

10. *Tarban gutta.*—Whoever shall rent the palmyra tope at Bommaikuppam, shall have it assigned to him with permission to make his own settlement with the Shanars, upon condition that he give every individual of them a patta and adheres to the terms of his engagement with them. Whether the guttadar shall hold the entire management of the farm or let it out to under-renters either he or they shall have the full liberty of selling the produce excepting in the kasba of Tiruppattūr, the selling toddy at that place being a separate farm.

11. *Tari gutta.*—Whoever shall rent the toddy farm of Tiruppattūr shall have the exclusive privilege granted him of selling it, or levying such annual or monthly tax upon the vendors of it as he shall be able to agree with them for; and whoever shall sell toddy without the farmer's permission shall be obliged to pay a fine of one rupee per bullock-load, a rupee per kavadi and a double fanam per pot.

12. *Pasivari gutta.*—The tanks producing fish in this district are as follows:—

Tiruppattūr.
Muddampatti.
Andur.
Samudram.
Kattuputtur.
Erranampalli.
Nāchchiyārkuppam.

Narisampatti.
Kelatchimangalam.
Melachchamangalam.
Marimanikuppam.
Timmanāmttur.
Rajamangalam.
Pambakuttai.

Kāsināyakkampatti.
Selandampalli.
Madappalli.
Pachalguata.
Sirangampatti.
Kōnērikuppam.
Godugumanipattadai.

These being the tanks that produce fish, whoever will rent them of the sarkar shall have the exclusive privilege of fishing in them or of letting them out to others in such conditions as they shall mutually agree to; and the farmer shall have permission to seize all fish caught in those tanks by others without his permission.

13. *Tein, Katukai Kappalapuri and Surlipatta gutta.*—Whoever shall bring honey, wax, galnuts, dyeing nuts or dyeing bark from the hills or jungles must sell them to the farmer giving him a third more in quantity of each than is sold in the bazaar of the kasba, and he shall be laid under the obligation of receiving no more in the penalty of double the amount of the whole. Should the Erulavars or hill people bring, and sell any of the above articles without permission of the farmer, or others buy them he shall have authority to seize them.

14. *Kulumevari.*—The smelting houses in this district are in the following villages:—

	Colonies.
Budanur	2
Errampatti	1
Kuruchchilappattu	3
Perampattu	1
Total	7

Whoever shall farm the kulumes or smelting houses in the above villages shall have authority to levy a tax of one kantirai, or four silver fanams ₹ month upon every furnace that may be erected in any of them during the time they may be occupied.

15. *Chavuluppu gutta.*—The ground that produces the common salt is to be found in the following villages in this district:—

Achchamangalam	1
Adiyur	1
Total	2

Whoever shall rent the above grounds shall have the exclusive privilege of making salt in them, or of making such exactions of others as they may mutually agree upon with the proviso, that the guttadar or farmer commit his engagements to writing and abide by them.

16. *Petluppu gutta.*—Any number of manufacturers who shall agree to manufacture saltpetre in this district, shall have a license for paying 2 pag^s ₹ annum for every karah or boiler. Any person who shall make such agreement is on no account to prevent others from following this example under such penalty as the Collector may award.

17. *Tārgur gutta.*—Whoever shall rent the tārgur or palmyra jaggery of this kasba shall have the exclusive privilege of levying a tax upon it, at the time of sale of two silver fanams upon every maund and of one bele upon every seer to be paid by the purchaser or the vendor. If they neglect to settle who shall pay it, the farmer shall be at liberty to exact double the ordinary rates of either but not of both.

18. *Sārāyam gutta.*—Whoever shall rent the arrack farm, shall have the exclusive privilege of selling arrack himself, of levying a tax upon the stills of other vendors, or of renting it out by villages to petty farmers or in any other way which they shall mutually agree upon, provided the farmer enter into written agreements with his under-renters; and it is ordered that no persons whatever shall distil arrack or sell it without the farmer's permission, on pain of forfeiting, if a distiller has still and all his ingredients, and if a retailer all the arrack that he may bring for sale.

19. *Jalagār gutta.*—Whoever shall purchase the license of taxing the Jalagārs in the district shall be permitted to levy a tax upon such of them as choose to follow that trade, with the proviso that they commit their agreement to writing and it is ordered that no Jalagārs shall follow that trade without a license from the guttadar under a penalty of double the tax that others may pay for the time that he may do so.

20. The privilege of levying a tax upon the following garden productions will be given to the highest bidder. It will become the business of the guttadar

to inform himself where they are severally cultivated, and to make his collections according to the Zabita subjoined, at the time of sale.

Articles.	₹ Bull load.	₹ Man's load.	₹ Maund.	Articles.	₹ Bull load.	₹ Man's load.	₹ Maund.
Pak, Betelnut	16	4	2	Sirragam	16	4	2
Vetlai, Betel-leaf	16	4	2	Vengayam	12	4	1.40
Pogalai, tobacco	16	4	2	Vellapandu, Garlic	12	4	1.40
Bhangl, Bang	32	4	2	Kotamalli	12	4	1.40
Teings, Cocoanut	16	4	2	Nallagur, sugar made from	16	4	2
Manjal, turmeric	16	4	2	cane.			
Mulakai, Chilies	16	4	2	Nil, Indigo from plants ...	32	4	4

The ryots are hereby ordered to give information to the farmer when they sell the said articles, that he may collect his custom upon them or to take the patel or karnam of their villages to witness the sale, that the farmer may be informed by them of the number and quantity of articles and exact his custom either of the purchaser or vendor. If the cultivators of these articles shall neglect giving the farmer timely notice of the purchaser, and to take the karnam or patel as witness to the sale as above directed they shall then be considered bound to pay the farmer's demand according to his estimate of the number and quantity of the articles. If the merchants of another district shall buy the said articles of the cultivators, they shall be liable to pay the customs stipulated in the Zabita only once, but if the merchants of this district buy them up and sell them again wholesale, either they or the purchasers shall pay the same rates, the second time and whoever shall sell them by retail in the district shall one with another pay the farmer an annual tax amounting to 12 fs. ₹ individual which they must contribute according to their ability. The farmer if he sees it necessary may require less but he is not to take more on pain of forfeiting double the amount of the excess.

34. *Teli gutta*.—Whoever shall desire the license of taxing the *Telis* shall have authority to exact of them two seers ₹ diem for every mill, while at work and to levy taxes at the time of sale according to the following Zabita:—

Kinds.	₹ bullock load.	₹ maund.
Nallannai or gingily oil	16	2
Wullakkannai lamp-oil	12	1½

Besides which he shall have authority to exact from them an annual tax amounting to twelve Kantirai fanams ₹ individual which they shall be required to pay according to their ability, one with another, and for which they will assess themselves. The farmer if he sees it necessary may take less, but he is never to receive more on pain of forfeiting double the excess. It has heretofore been the custom to prevent *telis* coming into this district to sell their oil, but in future they must be permitted to expose it for sale, upon their agreeing to pay the stipulated rates.

All such of the above articles as being given in farm shall be included in the Bajibab, shall of consequence be struck out of the sayar and be exempted all road customs whatever.

No. LXIV.

Letter—from Lieut.-Col. ALEXANDER READ, Superintendent Collector, Baramahal and Salem district.

To—Assistant Collectors, Baramahal and Salem.

Dated—Tiruppattūr, the 25th July 1797.

I herewith transmit you abstracts of the collections of customs in five farms whose rates, etc., have been the subject of my particular investigations. These abstracts are in a form that has been the result of much consideration and appear to me the best which the various heads of the customs will admit. They are sent you at present only to show the proportions that the collections of each division and every head of the sayar make of the whole, as of some use in regulating the farms of your respective divisions, as far as your particular information may enable you the current year. Forms are preparing for particular investigations of every farm in your districts which are necessary to a thorough reform of that branch of the revenue.

ABSTRACT statement of the collections of customs in the farms of

(1)	Divisions (2)	Nakdi hasil or									
		Tirvai.									
		Gunnys. (3)	Tirvai. (4)	Mole. (5)	Tirvai. (6)	Mun. (7)	Tirvai. (8)	Added. (9)	Tirvai. (10)	Rass. (11)	Tirvai. (12)
Marga.	Bhusa ...	28,264 8 0	1,322 4 10½	3,068 2 0	217 9 6	...	...	...	...	...	...
	Rasapayar ...	62,016 8 0	8,376 9 12½	4,550 2 0	79 7 4	2,963 2 0	70 0 2½	...	...	...	...
	Palasaragu ...	670 2 0	216 4 15½	152 8 0	5 4 14½	160 13 0	9 7 14	8,461 ½	53 4 11½	...	...
	Chillar thins ...	1 0 0	0 0 12	4,813 4 0	26 2 12	...	...	1,788 ½	8 4 10½	...	...
	Singoti ...	...	...	...	...	...	...	...	...	4,288	107 6 1
	Total ...	85,952 0 0	4,916 0 2½	39,884 0 0	329 4 4½	3,123 15 0	79 8 ½	10,250 0	56 9 6	4,288	107 6 1
Grams.	Javalli ...	...	...	...	...	...	...	...	...	...	...
	Chillar Vyāpara ...	...	...	...	...	...	...	...	...	...	...
	Uppugunny gursi, etc.	...	...	...	...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	...	...	...	...	...
San-dais.	Dukans ...	...	...	...	...	...	...	...	...	...	...
Jatras.	Bhusa ...	...	...	...	...	...	...	...	...	...	...
	Rasapayar ...	...	...	...	...	...	...	...	...	...	...
	Palasaragu ...	...	...	...	...	...	...	...	...	...	...
	Javalli ...	...	...	...	...	...	...	...	...	...	...
	Dukāns ...	...	...	...	...	...	...	...	...	...	...
	Tirta-Staukar ...	...	...	...	...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	...	...	...	...	...
Totals ...		85,952 0 0	4,916 0 2½	39,884 0 0	329 4 4½	3,123 15 0	79 8 ½	10,250 0	56 9 6	4,288	107 6 1
Profit by exchange ...		...	...	...	...	...	...	...	...	...	...
Grand totals ...		85,952 0 0	4,916 0 2½	39,884 0 0	329 4 4½	3,123 15 0	79 8 ½	10,250 0	56 9 6	4,288	107 6 1
		...	77 ½	...	5 ¾	...	1 ½	...	1 ½	...	1 ½

(1)	Divisions (2)	Thinsi hasil or									
		Taragu.					Phasgi.				
		Measures. (24)	Amount. (25)	Weight. (26)	Amount. (27)	Total. (28)	Measure. (29)	Amount. (30)	Weight. (31)	Amount. (32)	
Marga.	Bhusa ...	OY. C. P.	CH. F. A.	MDS. SR.	CH. F. A.	...	OY. C. P.	CH. F. A.	MD. SR.	CH. F. C.	
	Rasapayar ...	...	...	...	...	...	...	...	...	...
	Palasaragu ...	...	...	...	...	...	...	...	...	...
	Chillar thins ...	...	...	...	...	...	...	...	...	...
	Singoti ...	...	...	...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	...	...	...	...
Grams.	Javalli ...	...	...	...	...	...	...	...	...	...
	Chillar Vyāpara ...	65 13 3	126 0 5½	27 36½	23 4 15½	149 5 4½	...	...	...	...
	Uppugunny gursi, etc.	...	...	...	...	...	...	...	...	...
	Total ...	65 13 3	126 0 5½	27 36½	23 4 15½	149 5 4½	...	...	...	...
San-dais.	Dukāns ...	...	...	...	...	...	30 0 0½	27 0 15½	24 29½	13 0 7½
Jatras.	Bhusa ...	...	...	...	...	...	...	...	...	...
	Rasapayar ...	...	...	...	...	...	...	...	...	...
	Palasaragu ...	...	...	...	...	...	...	...	...	...
	Javalli ...	...	...	...	...	...	0 6 7	0 5 11½	0 3	0 0 10
	Dukāns ...	...	...	...	...	...	...	...	...	...
	Tirta-Staukar ...	...	...	...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	0 6 7	0 5 11½	0 3	0 0 10
Totals ...		65 13 3	126 0 5½	27 36½	23 4 15½	149 5 4½	30 6 7½	27 6 10½	24 32½	13 1 1½	
Profit by exchange ...		...	...	...	...	...	...	...	...	...
Grand totals ...		65 13 3	126 0 5½	27 36½	23 4 15½	149 5 4½	30 6 7½	27 6 10½	24 32½	13 1 1½	
		...	1 ½	...	½	2 ½	...	½	...	½	

LXIV.

Singarappet, Kāgankarai, Tiruppatūr, Alangāyam and Vāniyambādi.

money rates.

Totals.	Arikole.	Terapam.	Undigi.		Bairgi.		Arikass.		Kanki.	Total.
			Tans.	Amount.	Kūlam.	Amount.	Duk.	Amount.		
(18)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
1,540 4 0	CH. F. A. 0 5 4	CH. F. A. 7 2 11½	...	...	...	...	...	...	CH. F. A. ...	CH. F. A. 1,540 9 4½
3,526 7 2½	76 6 14	1, 0 8	...	...	...	...	...	...	...	3,608 6 12½
285 2 7½	0 7 8	...	...	...	...	...	...	...	...	287 0 7½
29 8 2½	1 4 12	...	...	...	...	...	...	...	...	29 8 2½
107 6 1	...	...	...	...	...	...	...	...	...	109 0 18
5,489 7 14½	77 4 6	8 3 3½	...	...	...	...	...	...	...	5,575 5 7½
...	...	...	30,551½	114 1 8½	750	201 1 15½	...	...	...	114 1 8½
...	...	...	...	...	...	...	...	...	...	201 1 15½
...	...	...	30,551½	114 1 8½	750	201 1 15½	...	...	...	315 3 7½
...	...	...	...	...	...	...	38,650	131 8 9½	...	131 8 9½
...
...	...	...	...	...	...	...	709	3 6 10½	...	3 6 10½
...	...	...	...	...	...	...	709	3 6 10½	...	3 6 10½
5,489 7 14½	77 4 6	8 3 3½	30,551½	114 1 8½	750	201 1 15½	39,359	135 0 3½	...	6,026 4 3½
5,489 7 14½	77 4 6	8 3 3½	30,551½	114 1 8½	750	201 1 15½	39,359	135 0 3½	...	6,026 4 3½
86½	1½	½	...	1½	...	3½	...	2½	...	95½

rate in kind

Number.	Amount.	Amount of sundries of different quantity.	Total.	Total.	Batta or exchange of coins.	Grand total.	Percentage on the total collection.	Sthalabharit.	Parastal-bharit.
(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
...	CH. F. A.	...	...	...	...	1,540 9 4½	24½	1,540 9 4½	...
...	...	...	...	...	...	3,608 6 12½	57½	1,476 4 8½	2,182 2 3½
...	...	...	...	...	...	287 0 7½	4½	143 7 4½	143 3 3½
...	...	...	...	...	...	29 8 2½	7½	29 8 2½	...
...	...	...	...	...	...	109 0 13	1½	109 0 13	...
...	...	...	...	...	...	5,575 5 7½	88½	3,300 0 0½	2,275 5 7
...	...	...	...	...	...	114 1 8½	1½	114 1 8½	...
...	...	...	...	...	...	201 1 15½	3½	201 1 15½	...
...	...	...	...	149 5 4½	...	149 5 4½	2½	149 5 4½	...
...	...	...	...	149 5 4½	...	464 8 12½	7½	464 8 12½	...
3,150 0 0 8 6 13½	...	5 4 13½	54 3 1½	54 3 1½	...	186 1 11½	2½	186 1 11½	...
...
...
314 0 0 0 8 11½	...	0 0 2	1 5 3	1 5 3	...	5 1 13½	½	5 1 13½	...
314 0 0 0 8 11½	...	0 0 2	1 5 3	1 5 3	...	5 1 13½	½	5 1 13½	...
3,464 0 0	9 5 9½	5 4 15½	55 8 4½	205 3 9½	...	6,231 7 12½	98½	3,956 2 5½	2,275 5 7
...	...	...	...	...	104 4 0½	104 4 0½	1½	104 4 0½	...
3,464 0 0	9 5 9½	5 4 15½	55 8 4½	205 3 9½	104 4 0½	6,336 1 12½	100	4,060 6 5½	2,275 5 7
...	½	½	1½	3½	1½	100	...	62½	87½

No. LXV

Letter—from J. G. GRAHAM, Esq., Assistant Collector.

To—Lieut.-Col. READ, Superintendent, etc.

Dated—Kammanallur, the 5th August 1797.

As the 1st kist for the licenses falls due the current month, I am anxious that the additional articles, proposed to be rented out this year should be disposed of as soon as possible. Although it be sometime since the candidates for the different articles were invited to come forward with their offers, scarcely any have yet made their appearance, deterred no doubt from many of the heads being new, and their returns extremely precarious. Finding this to be the case, and considering that the longer the business is delayed, the greater will be the loss both to the farmer, and sarkar, it has occurred to me, that if a man of substance and character, who should have the means of assisting the ryots occasionally with small advances, to encourage the intention of gardens and their productions as involving his own interest, and whose circumstances would at the same time make it unnecessary for him to press too hard upon them, if such a person should come forward with an offer for the whole, even though it should be less than the aggregate of the offers made by individuals, I should not hesitate to prefer the former, from a conviction that it would be more agreeable to the ryots, as less oppressive, and in its consequences more beneficial to the country, by promoting industry and cultivation. A man of this description I believe I have found, whose profession is that of sowcar, and whose offer for the six districts composing the northern division, exclusive of the arrack, toddy, tamarinds, honey, wax, fish and surlipatta, is 5,000 star pags. out of which he will make considerable advance as a deposit, requiring only a deduction of such interest as would accrue to him in the way of his profession, from such a portion of the said advance, as may be surplus to the amount of one kist usually required from large farmers. His name is *Kāsi Ram* an inhabitant of Uttangarai.

2. With the exception of *Rāyakottai*, *Vīrabhadar*, *Dauletābad* which were rented out to the commanding officers, I last year disposed of the arrack farm to *Letcheram* and wish to know if you have any objection to his again holding it. I lately took occasion to mention that in consideration of his having been the first person who bid for the *Tamarind farm* (exclusive of the trees growing in cultivated lands, back yards, etc.) for which he made an offer of 1,500 chackrams, if given to him for *five years*. I accordingly gave him a cowle for that period. He has also a similar cowle for the *sayar*, but this last shall be the subject of a separate letter. Before I knew your intention of disposing of the *Bajibab* of *Tiruppattūr*, etc., I gave him the farms of honey, wax and surlipatta for which he also was the first who had made an offer. He has also made proposals for renting the whole of the licenses, but thinking the other a fitter person, I shall reject them. On this last subject I request your early communication.

No. LXVI

Letter—from Captain W. MACLEOD, Assistant Collector.

To—Lieut. Col. READ, Superintendent.

Dated—Salem, 7th August 1797.

Conformably to your desire I forward the accompanying list of articles to be taxed on the principle you have suggested also a list of the various sorts of cloth etc. on which the stamp duty is collected and which according to your desire I have generally raised to, from $1\frac{3}{4}$ to $2\frac{1}{4}$ per cent on the value. Both statements

show the rates of the former taxes and of percentage which the proposed duties bear to the estimated value. The articles in list No. 1 may appear to be too highly raised but I fancy the produce will not far exceed the amount which will be lost on exempting those articles from the road customs because a great proportion of them paid duties at three or four chaukis, particularly such as may have been exported from these districts. The proposed rates for the stamp duties on cloth are considerably raised, but I think not too much when the amount is compared with the value, and it is recollected that all road customs on cloth and taxes formerly paid by weavers, are abolished.

2. Having assembled all the sayar farmers or all candidates for the different custom farms at this place to make settlement with them for 1207, I request to be favoured with your answer with as little delay as convenient expressive of your approbation or correction of the proposed rates in the two accompanying lists.

3. I am not sure whether I am right in supposing that the road customs are intended to be abolished on such articles as may be included in the licenses No. 1. I only draw that conclusion from being told so by the Tahsildar of Salem. But to judge from the rates specified in your cowle-nama for Tiruppattūr, I should suppose it was intended the sayar is to be exacted as usual. Otherwise the new taxes would scarcely make up for the abolition of the road customs.

4. The remaining articles of the list you direct to be included in the licenses shall be the subject of another letter. But my indisposition may delay that, and an answer to your letters of the 30th and 31st of last month longer than I wish.

No. 1 in LXVI

RATES of taxes proposed to be levied on sundry articles according to Colonel Read's plan of taxing them and exempting them from the road customs.

Articles.	Per bullock load.	Per tulum of Rs. 672 weight.	Per Viss of Rs. 120 weight.	Per vol. of 4 balls or 12 qrs.	Per Padi of 14 qrs.	Per candy of 40 ballas.	Per 100.	Per 1,000.	Per man's load.	Per single cart load.	Per double cart load.	Proposed custom per cent on the current basar price.	Proportion which the proposed rates bear to the former road customs.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.		
Betel, areca ...	1 0 0	0 2 51	...	...	...	...	...	...	...	...	...	5	2 1/2
Betel leaves ...	0 18 12	...	...	...	...	...	...	0 2 0	...	...	...	14	3
Tobacco ...	0 36 24	0 2 38	...	...	...	...	...	...	...	...	...	14	2 1/2
Bhang ...	1 22 40	0 4 40	...	...	...	...	...	...	...	...	...	12	1 1/2
Cocoanuts ...	0 12 8	...	...	...	...	...	0 4 43	...	...	...	...	14	1 1/2
Turmeric ...	0 24 16	0 1 71	...	...	...	...	...	...	...	...	...	28	1 1/2
Chilies ...	0 30 20	...	...	...	0 0 8	0 7 45	...	...	...	...	...	15	2
Caraway seeds.	0 30 20	0 2 7	...	...	...	...	...	...	...	...	...	6 1/2	1 1/2
Coriander seeds.	0 30 20	0 2 7	...	...	...	...	...	...	...	...	...	30	1 1/2
Cane jaggery or sugar.	0 27 18	0 1 71	...	...	...	...	...	...	...	...	...	21	1 1/2
Onions ...	0 9 6	...	...	...	...	...	...	...	...	...	...	25	2
Garlic ...	0 30 20	0 2 7	...	...	...	...	...	...	...	...	...	8	1 1/2
Indigo ...	1 3 32	0 3 32	...	0 1 11	...	...	...	...	...	...	...	4	1 1/2
Honey ...	1 3 2	...	...	...	0 0 60	...	...	...	...	...	...	27	1 1/2
Wax ...	2 0 0	0 6 0	...	...	...	...	...	...	...	...	...	6 1/2	2
Galnuts ...	0 4 43	...	...	...	0 0 4	...	...	...	...	...	...	25	6 1/2
Kappalpurī ...	...	...	0 4 77	...	...	...	...	...	...	...	...	25	2 1/2
Surlipatta ...	...	0 4 77	...	...	...	...	...	...	...	...	...	25	1 1/2
Nonapatta ...	...	0 3 24	...	...	...	...	...	...	...	...	...	25	1 1/2
Soapnuts ...	...	0 3 24	...	...	...	...	...	...	...	...	...	25	1 1/2
Wheat ...	...	...	...	...	...	0 22 55	...	...	...	...	...	38	1 1/2
Wood or materials for building.	0 1 41	...	...	...	...	...	...	...	0 0 30	0 6 4	0 9 6	...	...

REMARKS.—The last column shows the proportion which the proposed fixed rates on each article bears to the road custom or sayar as now levied in the Petta of Salem, only from which a conjecture may be formed of the gain or loss that would result from substituting the pomu proposed or fixed tax and abolishing the road customs on these articles. That is to say the pomu proposed for the betel is greater than sayar now levied in the Petta of Salem as 2 1/2 greater than one and that proposed to be the tax on betel leaf is greater than the former sayar as 3 is to 1, &c.

N.B.—Kappalpurī, Surlipatta and Nonapatta are dyeing drugs made of the bark of trees which partly grow spontaneous. The foregoing rates are calculated on the supposition that the road customs be abolished on those articles and the tax be levied only once.

No. II in LXVI

STATEMENT of duties proposed to be collected by the stamp or chappa on the sale of cloths shewing the rates usually levied and the percentage of the proposed rates on the current prices :—

Cloths.	The usual rates of duties levied on the sale of cloths by the stamp.			Proposed rates to be levied on the stamp of cloths.			The percentage which the rates proposed bear to the estimated current value.
	P.	F.	C.	P.	F.	C.	
White cloths of all sorts, viz., Khadis, Sitas, Dorias, Perkalas, Dhotis, etc., per Pachori*.	0	0	30	0	2	29	1½
Blue saris, blue handkerchiefs,† etc., blue cloths per Pachori	0	0	30	0	1	71	1½
Red saris either imported or district manufacture whether entirely cotton or silk or cotton mixed per Pachori.	0	0	68	0	3	64	2
Painted cloths (imported) of all sorts including those of Berhampur, Masulipatam, Kalispak, etc, per Pachori.	0	2	36	0	4	67	2½
Painted cloths (district manufacture) of all sorts also Kusamba per Pachori.	0	1	56	0	3	70	2
Taftas, Musheruas, Suss's, silk saris, etc., of all sorts per Pachori.	0	1	71	0	5	68	2½
Shawls of all sorts per Pachori	0	7	45	0	12	25	1½
Babri per Pachori	0	1	11	0	2	61	2
Shaterinjis of 5 cubits long per Pachori	0	1	11	0	2	59	2½
Carpets (Galishas) of 4½ cubits long per Pachori	0	6	4	0	6	48	4
Kamlis per Pachori	0	0	60	0	1	11	3½
Gunny per Pachori	0	0	30	0	0	60	4
Kinkobs, Musazars, Athlas, Velvets and Broad cloths per yard	0	0	60	0	2	67	3

* Pachori means a pair or two pieces.

† 16 Handkerchiefs are reckoned equal to a Pachori.

The rates proposed are submitted to be exacted in all the districts of the Southern division. The rates expressed on the left hand column allude to those collected in the petta of Salem from which those of the districts vary a little.

No. LXVII

Letter—from ROBERT HAMILTON, Esq., Assistant Collector.

To—Captain WILLIAM MACLEOD, Assistant Collector, Salem.

Dated—Tiruppattur, the 15th August 1797.

I am directed by the Superintendent to acknowledge the receipt of your letter of the 7th instant with inclosures relative to the licenses.

2. The proposed rates for taxing the several articles you have specified and likewise the stamp duties the Superintendent approves of, excepting only wheat which is an article of the Bhusa; it is his wish to abolish the road customs on all such articles as will admit of additional taxes, so as to commute and render them more easy to the inhabitants.

No. LXVIII

Letter—from Captain WILLIAM MACLEOD, Assistant Collector.

To—Lieut.-Col. A. READ, Superintendent.

Dated—Salem, the 21st August 1797.

I send you a statement of the offers made for the sayar of the southern division showing the rents offered on the former principle of collecting the usual rates of road duties and on garden productions and also the offers made for them in the event of establishing the fixed tax on garden productions and abolishing road duties on them.

2. You will observe that the excess of the new mode amounts to only 265 Pags. above the offers on the former plan. I have endeavoured to ascertain

which mode would best suit the convenience of the ryots, and I understand from all those I have met with (except such as have betel areca gardens) that they would prefer paying the usual garden rents as well as the usual rates of sayar, than be restricted to the making a report of every article of garden production etc., they may sell. I confess I am myself of opinion that the former mode would be less vexatious. For which reason, together with its not being, I understand, yet altered in the central division, I hope you will agree to those articles remaining this year as heretofore in the southern division. For I apprehend it would be difficult to establish it in one division south of Tappur without its being so in the other. For instance, tobacco, chilies, or onions brought from Omalur to Salem, would not easily be known from the productions of Salem & levying a duty on it (if discovered to be produced in another district) in a different mode from what might have been exacted in the district where it had been reared would occasion troublesome disputes between the custom farmers & merchants. I shall detain all the sayar farmers till I may have the pleasure of hearing from you respecting the final settlement of it as a general plan may be found in the course of the current year suitable to all the districts. In the meantime the abolishing of custom on all sorts of grain is a great relief to the farmers, as well as other consumers of grain; and as you will observe by the statement, the loss sustained by its abolition is very inconsiderable.

No. 1 in LXVIII

STATEMENT of offers made for the sayar farms of the southern division for fasli 1207 showing those made if the former mode of collecting duties be continued on garden, &c., productions and such as are made on the principle of establishing the new fixed taxes on them:—

Districts.	Kuttas.	Rent of fasli 1206.	Offers for 1207.			Offered if the usual tirvai be collected more than if the Pomu tirvai be established.	Offered if the Pomu tirvai be established more than by continuing the usual tirvai.	Aggregate increase by changing the tirvai.
			If the tirvai be collected as usual and the Pomu tirvai not established.	If the Pomu tirvai be established and the road customs not collected.				
		P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	
Sendamangalam.	Karagur	780 0 0	1,025 0 0	906 0 0	}	79 0 0		
	Sendamangalam (N.B.)	171 0 0	90 0 0	90 0 0				
	Elur	300 0 0	240 0 0	330 0 0				
	Munichanki (N.B.)	423 0 0	252 0 0	360 0 0				
Basipuram	Basipuram	475 0 0	360 0 0	480 0 0	}	300 0 0		
	Namagiripettai	704 0 0	540 0 0	720 0 0				
Paramatti	Paramatti	475 0 0	360 0 0	360 0 0	}	...		
Namakkal	Namakkal, &c.	2,000 0 0	1,500 0 0	1,500 0 0				
Salem	Selampet	966 0 0	1,022 0 0	1,034 0 0	}	150 0 0		
	New Pet	882 0 0	540 0 0	540 0 0				
	Melmaganam	282 0 0	264 0 0	306 0 0				
Sennagiri	Mallur	344 0 0	N.B.	336 0 0	}	108 0 0		
	Virapandi	90 0 0	N.B.	36 0 0				
	Vennandur	627 0 0	24 0 0	420 0 0				
Attur	Attur	627 0 0	600 0 0	420 0 0	}	180 0 0		
Viraganur	Viraganur	912 0 0	792 0 0	600 0 0				
	Total	9,431 0 0	7,853 0 0	8,118 0 0	372 0 0	637 0 0	...	

REMARKS.—The custom on grain being struck off from the 13th July is the cause of the offers in general being less than the amount of rent in 1206.

The additional stamp duty on cloth is understood in the offers for 1207.

The farms marked with N.B. are such as no bidders have come forward except the farmers of last year.

The offers made according to the old rates of tirvai are 1578 Rs. less than the rent of 1206 or about one-sixth.

No. LXIX

Letter—From Lieut.-Col. A. READ, Superintendent.

To—Assistant Collectors, Baramahal and Salem.

Dated—Tiruppattūr, the 27th August 1797.

Desirous of always devising such regulations as will generally apply with advantage to the public, I hoped to have been able by my investigations of the customs and licenses, to form a tolerable judgment of such rules as might answer for experiment, the current year in regard to those two branches of the revenue, & from a want of the wished-for information, I feel diffident in what manner to determine as to the references made to me, in Captain Macleod's letter of the 21st inst. & Captain Grahams in Hinduvi on those subjects. I shall therefore state in general terms only the objects I proposed by the commutations directed to be made and the conceptions I have of their effects leaving it to you to make your settlements as may seem best according to local circumstances with which the act of settling will make you better acquainted.

2. A permanent settlement of the land rent suggested, at the first that the rent must be a certain portion of the average produce of field productions, that such an assessment of gardens which had always afforded a much higher rent, would cause a reduction of the public revenue, and that the lands occupied by gardens could not always afford the extra assessment or difference between the field and the garden rent, on account of their short duration, and the soil being so much impoverished by their productions as to require frequent change in their situations.

3. It next occurred, that if all the lands were assessed a certain portion of the average produce of *field* productions only, the extra assessment before mentioned might be secured to revenue by granting licenses to tax them, according to established rates for the different products to be levied upon the crops when sold and paid by the *farmer*, or to be levied upon them at the time of sale and paid by the merchant. Though, as appears in my fifth report, these matters had been duly considered in 1793 my illness and consequent absence for several months prevented my finishing the rules for the survey and my Serishtadar being left to himself very improperly laid the extra assessment of garden productions on the fields then growing them, and his mistake has, I believe, been generally followed.

4. On that supposition I directed in the third section of my forms that it might be corrected in the registers of the Survey, by reducing the rent of those fields, to the average rent of field productions, and have hence desired that the consequent loss to revenue might be made up for, by taxing their products in one of the two ways I have mentioned.

5. It may be a question whether it be best, that the *farmers* or the *merchants* shall pay the taxes. It appears to me that the farmer *paying* them is the most advantageous to the tax gatherer, as by ascertaining the produce of every garden within his precincts he may be sure of his dues without much trouble or expense, and probably they will be advocates for the having it so established. The *merchants* may likewise wish it to be so, thinking they avoid the taxes they don't pay under the denomination of tax and for the same reason the farmers or gardeners may desire it to be otherwise. Though it may appear necessary to determine which shall be responsible to the tax gatherer, it is pretty certain that whichever of them may be nominated as the responsible party, sometimes the one and sometimes the other will pay the taxes, as they agree at the time of sale, though it may appear from that circumstance to be immaterial in a pecuniary point of view, whether the farmers or the merchants be the responsible party. I think it best to nominate the latter, that the former may conceive themselves the more at liberty to cultivate whatever they may please, without the apprehension of an additional tax. That may be considered as an argument for not exacting any such taxes and perhaps, that can only be answered by their effect, viz., the addition they will make to the public revenue.

6. They might be still farther removed from the farmer or cultivator, by nominating the *consumers* as the responsible party to the tax gatherers, when, as before stated, they would be paid either by the *merchants* or the *consumers* as they should happen to agree at the time of sale. The *cultivators* in that case would no doubt be freed from the taxation of paying them, but the vexation of it would be extended to a far greater number, which must be admitted as a greater objection to that mode of exacting them.

7. As Captain Macleod mentions, and I have learned from the farmers here, they would rather pay the garden or extra ground rent than the Pomu or licensed taxes upon their products; I ascribe that to the following causes:—1st their being made the responsible party to the tax gatherers 2nd, the uncertainty they may be in yet, of what they will have to pay on every article, or if informed thereof, the probability that what they may have to pay as Pomu on the whole produce will exceed the extra assessment. For all those reasons and a fear that the Pomu may discourage gardening, it is much to be wished that the merchants could everywhere be made responsible to the tax-gatherers. Some difficulty may appear at first in doing that, because innovations are seldom intended for the ease of the inhabitants, that they will always and not without any reason oppose them. The merchants shutting up their shops may be the consequence but that is an inconvenience to themselves, as well as to others, which rather than endure long, they would submit to the measure.

8. Putting the manufacturers in place of the *farmer* or *cultivator* what has been said of the Pomu or taxes upon raw products, applies exactly to the stamp, and other duties upon manufactures, for if either the manufacturers or the merchants be made the responsible party, they will pay the tax by a composition, and the same again if the demand be between the *merchant* and the *consumer*.

9. The securing to Government a revenue from gardens in addition to the ordinary ground-rent from other lands, and proportionable to the superior value of their products, has been mentioned as one reason for exacting the pomu or duties upon them, but the grand object, if attainable, is to increase them hereafter, to compensate for an equal reduction of the land rent. This commutation cannot be otherwise effected than by making either the merchants or the consumers the responsible party to the tax-gatherer; for if exacted of the growers it would evidently be nothing more than their paying a part of their rent to the Tahsildar, and the rest to the guttadar with the additional vexation of having two harpies in place of one to satisfy. This is my principal reason for wishing that the *growers* or *farmers* may not be made the responsible party to the tax-gatherer, and that for the reason before given the duties may be exacted of the *merchants*, and not of the *consumers*.

10. This plan is to give a greater value if possible to land by reducing the present rental without such a reduction of the public revenue as would otherwise be necessary. I am aware of its involving the great question in finance, viz. whether all taxes upon commodities do not ultimately fall upon the land which is a problem that I will not take upon me to solve at present.

11. The measure however here projected, sufficiently indicates that I either think it is not the case, or that I am dubious of its effect. Whatever that may be the taxes proposed, if exacted of the merchants, will secure to Government, as originally proposed, the extra assessment, formerly levied upon gardens, and the great advantage of giving to the cultivators the exclusive privilege of employing their land and their stock as they please without the dread of any fresh demand upon them. These are clearly two very desirable objects, and the only difficulty that I apprehend will be found in attaining them is the securing to the tax-farmer the advantage of his license, without interfering with the cultivators.

12. Deducing two principles from this discussion, in addition to the three proposed in a former letter, for guidance, in settlements of this nature I shall here enumerate them all as worthy of particular attention.

- (1) The avoidance of interfering with the cultivators.
- (2) The avoidance of all demands upon the consumers.

- (3) The avoidance of monopoly.
- (4) Security to the farmer as to the advantage of his license.
- (5) Security to the merchants against his impositions.

13. A third grand object of this plan is the abolition of road customs, on the articles upon which licenses may be granted. Those customs are such an impediment to the transit of all commodities that no mode of taxation can be so injurious to *trade* and as the meaning of that is a less demand and consumption of them, than there otherwise would be, they are equally injurious to *cultivation*. I wish therefore to see them entirely abolished, but proposed doing it, by degrees only, as my judgment is formed by investigations, and reflections. At present, I do not hesitate to direct, that all the articles composing the licenses may be totally exempted from them in every division. You will perhaps think they should be exacted upon betel-nut and other articles imported but if the policy of that were established, it must be difficult to determine the products of this country from those of Mysore or the Carnatic, and the addition of revenue from them cannot be considerable so that such articles as either of you includes, among your licenses, shall be exempted throughout the districts. The compensating to revenue for the customs hitherto levied upon the articles now included in the licenses, requires that the pomu or taxes to be levied upon them be equal to the amount of three sums, viz., the *extra assessment of the gardens, the licenses last year and the difference between the rent of the road customs last year and the rent of them the current year*. That I think may easily be done, and as no reduction of the land rent is to be made this year I don't wish more to be attempted, which is to say that if the Pomu and Chappa, be raised just as much as to equal those branches of revenue in each division it will be sufficient to that I imagine can easily be done as the candidates for farming the licenses cannot object to the raising or lowering their present offers in proportion as you raise or lower your present rates of duties.

14. These rates when once regulated may, as I conceive, either remain fixed for any length of time or be raised as I propose to compensate for an equal reduction of the land rent. They may also be raised either as the country advances to a state of improvement or to answer the exigencies of the estate without any change in the land rent, which requires that its tenure should be permanent.

15. Captain Macleod has already favoured me with statements showing 1st the rates of the Pomu or taxes to be levied on different articles of the licenses; 2nd the rates of the chappa or stamp duty to be exacted upon the cloths; and 3rd a comparative statement of the offers made for them including the road customs all of which are very satisfactory and I request I may be furnished with similar statements from each division when all your settlements are made and that in the comparative statement the settlements of the three heads *Pomu, chappa* and *marg-taragu* may be distinguished.

16. I have further to request that you severally oblige me with your sentiments very fully on the subject-matter of this letter as what I conceive of great importance to the welfare of these districts and that you particularly inform me of the means you may take in conformity to the five principles I have laid down for observance in making the settlements desired.

17. I have delayed communicating at any length these matters here treated of, from having considered them as rather speculative, and requiring more thought than I have been able to give, and my doing it now has been altogether a sudden effort to answer the letters I have received upon them.

The different propositions here made, may of consequence be a little wide of what experience may dictate, but the taxing commodities at the time of transfer, being a mode generally known, and everywhere practised in these countries, though not in the extent proposed, I have great hopes you will find that my plan, if eligible, may be carried completely into effect.

No. LXX

Letter—from J. G. GRAHAM, Esq., Assistant Collector.

To—Lieut.-Col. A. READ, Superintendent, etc.

Dated—Krishnagiri, the 15th September 1797.

The attention which I have found it indispensably necessary to give to the investigation of outstanding balances and after these were ascertained, to the arranging and closing of the accounts for the year, the time necessarily bestowed on making out and circulating the annual vouchers for signature and the estimates for the current year, have kept me so constantly employed that other matters have unavoidably been postponed.

2. I should have informed you that, previous to the receipt of your last letter on the *licenses*, under date the 27th August, I had disposed of the *sayar farm* at the reduced sum of Pags. 3,781-21-52 which is six annas less than the settlement of last year. I allowed four annas for the exemption of the usual duties on grain exported, one anna for those on the exportation of cloth, home manufactured, and one anna for striking of the still duties on the articles included in Pomu.

3. A settlement to this amount was made with the sayar farmer on the supposition that he would be permitted to levy the usual duties on the articles included in the Pomu, which should be exported for sale, from the district in which they were grown or manufactured, by a wholesale merchant belonging to another district.

4. The farmer of the Pomu on giving him his patta, was directed to levy his tax on the *cultivator* who it was conceived, would not on an average pay more than the difference between the field and garden rent, now to be excused.

5. Not being at the time in possession of your sentiments, I was induced to fix the tax on the cultivators to avoid the necessity of excusing the duties, and reducing the public revenue, which must have been done, had it been exacted from the retail merchant; in no country I believe is it the practice to levy duties directly on the consumer. The Pomu is in some cases levied twice in the same district, for instance the *wholesale* dealer at Krishnagiri sells, say a bullock-load of cocoanuts to a merchant from Vāniyambādi, in that case, the buyer or seller, according as they may settle between them pays the Pomu; but then no duties or sayar is required during his progress through the particular district, where he has made the purchase, and his goods pass duty free, till he reaches the next *chauki* in the Kunnatur or Tirupattūr district—here therefore both the cultivator and the merchant pay the tax which on the other hand, he who sells these articles by retail not being required to give the Pomu pays the usual duties to the sayar.

6. With these impressions therefore added to the necessity of dispatch, as the period for commencing the collections had arrived, I issued their pattas to both farmers and sent corresponding instructions to the Tahsildars, with a proclamation for the information of those concerned copy of which I enclose. Finding however that you have since issued orders to the sayar farmers' agents not to levy any duties whatever on the articles included in the Pomu, whether brought by foreign or home merchants, I conclude that you do not coincide in opinion with me, and shall therefore await your decision on that head that I may recall the cowle already given to the sayar farmer and issue another proportioned to the further exemptions you may think necessary.

7. When this Pomu was established by Tippu, it extended to every article in which the sayar duties were levied, nor was it found necessary to abolish or diminish these, the customs being levied at the same time, with the Pomu, half a fanam being exacted for the latter, where one fanam was taken for the former. Although the excise laws in England are deemed very oppressive they still continue in force, for both the excise and customs are still levied on the same articles, and levied I believe both on the manufacturer and the merchant, never on the consumer although the burden must ultimately fall upon him.

8. I write with great diffidence on this subject, being obliged merely to state in a cursory manner the slight information I have yet been able to obtain in a matter on which there are I believe a variety of opinions. I hope soon to be favoured with your directions as to the sayar.

No. LXXI

Letter—from Captain J. G. GRAHAM, Assistant Collector.

To—Lieut.-Col. A. READ, Superintendent.

Dated—Krishnagiri, the 17th September 1797.

It being incumbent upon us to be assiduous in our endeavours to discover new sources of revenue, I beg leave to submit to your consideration a measure which I have lately had in agitation of farming out the *shroff gutta* by which the settlement of the Northern division will receive an increase of between two and three thousand pagodas. I am not at present aware of any solid objections that can be urged against this project, but I am sensible of the immediate convenience that will arise from it to merchants in general and to foreign traders in particular, who have hitherto experienced great difficulty in procuring such coins as they will not easily in their own country. Another advantage attending the setting up of a head shroff farmer will be his holding out encouragement to the importation of bullion which from the want of an immediate purchaser, has hitherto been brought in very small quantities; he will also have it in his power to introduce among us a quantity of small change which has been a very great desideration in these districts. I am therefore of opinion that the instituting of this farm will possess many advantages, and recommend that the experiment at least be made; for it is only from observing the effects of this and other measures that a just judgment can be formed of their policy or impolicy.

No. LXXII

Letter—from WILLIAM MACLEOD, Esq., Assistant Collector.

To—Lieut.-Col. A. READ, Superintendent.

Dated—Ettāpur, the 18th September 1797.

I forward herewith a statement of the customs of the Southern division, showing the amount for which they have been rented for fasli 1207 with a comparison of the rents of them for last year. I am sure it will afford you satisfaction to observe the whole amount for the current year is within 7 Ps. of last year's rent, notwithstanding the usual customs collected on grain (which I think could not be less than one-third of the whole) have been abolished since the 12th of July last. It is true that the stamp duty on cloth has been raised but I suppose that this additional duty does not make up for half of the deficiency occasioned by the exemption of customs on grain because all the cloth manufactured on account of the Government is entirely free from the stamp duty.

2. There will be some further addition to the customs from Katuputtur; the sayar of which had been falsely represented by the Brahmins of the village to be attached to the Trichinopoly country in consequence of which they clandestinely contrived to get its amount instead of being carried to the public revenue account of the village.

3. I have appointed Venkata Rao my Jawab-nawis to be Tahsildar of Belur and Vella Pillai to act for him in the district till such time as I may spare him from my own Kacheri.

4. It has appeared that the late Tahsildar Mahommed Khan had got various articles from some of the inhabitants, for which he did not pay fair prices and that he owed fifty or sixty rupees on this account. He had been also guilty of inattention to directions given him.

5. I purpose to go from hence to Attur and Viraganur and from thence to return by Rāsipuram to Salem.

No. 1 in LXXII.

STATEMENT of the settlement of the custom farms in fasli 1207 and comparison with those of 1206 in the southern division.

CEDED DISTRICTS.

Districts.	Farms.	Rent in F. 1260.		Rent for F. 1207.		Districts less in 1207.	Districts more in 1207.	1207 less in the aggregate.
		P. F. C.	P. F. C.	P. F. C.	P. F. C.			
Salem ...	Salem ...	966 0 0	...	1,055 37 40	...	...	...	...
	Do. new Pet.	882 0 0	...	732 0 0	...	...	...	...
Sennagiri ...	Melmaganam ...	282 0 0	2,130 0 0	300 0 0	2,087 37 40	42 7 40	...	...
	Mallur.	344 8 38	...	359 0 0	...	...	...	...
Belur ...	Virapandi.	...	...	...	...	...	...	...
	Vennandur ...	90 0 0	434 8 38	96 0 0	455 0 0	...	20 36 42	...
Aftur ...	...	...	1,036 0 0	...	930 0 0	106 0 0	...	...
Viraganur ...	...	...	627 0 0	...	745 0 0	...	118 0 0	7 16 41
	...	...	912 0 0	...	915 0 0	...	3 0 0	...
Sendamangalam.	Sendamangalam.	172 36 17	...	202 16 70	...	...	...	...
	Elur ...	300 0 0	...	300 0 0	...	...	...	...
Sendamangalam.	Muni Chunki ...	423 0 0	...	423 0 0	...	...	...	...
	Karagur ...	780 0 0	1,675 36 17	1,005 0 0	1,930 16 70	...	254 25 53	...
Nāmakkal ...	...	...	2,000 11 20	...	1,725 0 0	275 11 20	...	...
	Rasipuram ...	475 5 54	...	480 0 0	...	...	...	...
Paramatti at 45 fanams per P.	Namagiripettai.	704 9 22	1,179 14 76	714 0 0	1,194 0 0	...	14 30 4	...
	...	...	475 0 0	...	480 0 0	...	5 0 0	...
Total ...	...	...	10,469 25 71	...	10,462 9 30	423 18 60	416 2 19	...

No. LXXIII

From—Lieut.-Col. A. READ, Superintendent Collector, Bāramahal, etc.

To—Captain J. G. GRAHAM, Assistant Collector, Bāramahal.

Dated—Tirupattūr, the 15th October 1797.

In a few days after receiving your letter of this day month on the *sayar* and *Pomvu*, inhabitants from almost every district in the Bāramahal, assembled at this place to complain of our late innovation of the latter, and being particularly desirous of gaining information as to the most approved mode of increasing the excise duties that the road customs may be abolished, I have availed myself of the opportunity which so many opponents have afforded of learning the objections to the measure and been almost ever since employed in the enquiry. The information that has been thus acquired being very important, and current bussiness probably preventing your going so far into such inquiries, the whole has been committed to writing and a copy of the statement of it is herewith transmitted as usual, in making the necessary amendments to the rules prescribed in your license patta.

2. The statement being literally a journal of my proceedings, and not having yet drawn up a digest of it you may find the perusal rather tiresome, and the material points in it may not strike you in such a manner, as to be of the wished-for use in practice. I have therefore drawn out a form for an advertisement as the result of my enquiries where the proposed conditions on which I think fruit-trees and fisheries should be given in farm, and the duties should be given in license, are expressed. I likewise send you a copy of it, that if your bargain with Kasi Ram the farmer be only conditional and on trial, or if binding on your part you can probably prevail upon him to release you of your obligation upon reasonable terms, you may form his patta anew, according to the tenure of the accompanying advertisement. All his objections are recorded in my inquiry, and answered, so that you will be enabled thereby to answer, and perhaps to accommodate matters with him.

3. He is directed to proceed to you without delay, and probably some of the ryots and varttaks who are the most interested in the proposed amendments will accompany him.

4. If you prevail upon him to break of his present agreement, I wish you to advertise for new offers, and for every article separate, as he does himself for example, by which means you will have the same surety of realizing your rents that he has, and get all his profit over and above what he pays you. The extending his license over all the districts is the same as farming out all their land rent to one amildar, who would not give you within 15 or 20 per cent of which we draw from them at present that they are parcelled out in small farms and could not perhaps afford to give you more than within 10 per cent of his own collections, I make no doubt that the offers made you will exceed his very considerably, and the ascertaining the amount accruing to revenue from every article is another important reason for disposing of them to separate candidates.

5. As you will find in the statement of my enquiry it becomes necessary to class articles distinctly into the sayar or in the pomu on account of the impossibility of distinguishing the products of the Baramahal from those of other districts, excepting the betel-nut from Balaghat, which is very different from that of the Baramahal; and from this impossibility, it becomes necessary to enter them wholly in the sayar or in the pomu, to prevent constant litigations in levying the pomu upon the products of these districts and the sayar upon the products of other countries and it is much to be wished that it could yet be done.

6. As that would not occasion any reduction in the amount of the sayar and pomu together, it seems only to require that a remission of rent be granted one farmer equal to the proposed reduction of the other.

7. Though it cannot now perhaps be helped the current year, I wish the road customs of every division to be farmed out into as many farms as may be done at present by the farmer of the whole for the same reason that I wish the excise duties to be farmed out in this manner.

There can be no objection to this, for whatever is advantageous and practicable to head farmers must be so to Collectors.

8. Seeing towards the end of your letter on the subject that you say, you can recall the cowle already given to the sayar farmer and issue another proportioned to the further exemptions, I may think necessary, I am in hopes that the difficulty I apprehended to the measures proposed do not exist. Nevertheless as best acquainted with their expectations, I do not press the adoption of those measures the current year so as to occasion you any embarassment and am satisfied that you will do the best in your power.

What has happened are the unavoidable consequences of innovation without experience. But the devising new modes of assessment and the trying of their effects are the means of improvement, and without the trial their effects could never be known. I consider, therefore, the present innovation as a valuable experiment and intend to prosecute it.

Proposing to write a circular letter on the subject when other matters will permit my returning to it, I shall conclude for the present.

No. 1 in LXXIII.

Enquiry concerning the licenses of excise duties in the Baramahal. Fasli 1207.

1. The assessment of many excise duties in addition to those hitherto established in the Baramahal being proposed, and a farmer nominated as having a license to levy them, several hundred of the inhabitants are assembled to remonstrate against the measure.

2. The preamble of the farmer's patta states that all the lands were duly assessed the average rent of field productions at the time of the survey and that over and above that, an additional assessment was laid upon all lands on which gardens then stood, which being a fair assessment during the existence of those gardens only, it was necessary afterwards to remit and that gardens being planted in other lands since the survey which were only rated as growing field produc-

tions, it becomes necessary to levy the additional assessment upon them, on which account it is resolved, that only the field rent shall in future be demanded for all lands whatever, and that a *pomu* or *excise duty* shall be levied upon the produce of all gardens.

3. That the rates of the *pomu* to be exacted upon garden and other products at the time of sale, and the manner in which the Mustajir must secure his advantages upon the sale of articles he may purchase, are regulated by a subjoined table of rates.

That Mustajir will farm out the *pomu* to such of the candidates as he may prefer, and the ryots or cultivators must give the Guttadar or under-renter information of their selling their produce at the time of sale. That if they neglect that, a penalty of double the regulated *pomu* will be exacted of them when it may be known. The purchaser and not the vendor is to pay the *pomu*. If the Mustajirs act contrary to this regulation, he shall be removed from his situation.

Here it appears the Mustajir is to be the purchaser or monopolist of some articles and room is left to suppose that he is to be such of the garden products as well as of others, but the necessary distinction may appear in the table of rates.

4. *Pulvari*.—It is prescribed in the farmer's patta:—that when herds or flocks shall come into any one district from another to graze—a daily tax of one duggani shall be levied upon every two heads of cattle, and upon every twenty sheep. The ryots object to this, that sometimes they may be obliged by a drought to drive their cattle into the very next district from a want of grass in their own, when they think it hard they should pay the tax in addition to Kuritaragu, etc., and that often their cattle will stray beyond their own boundary, when they think it still harder. In the one case a misfortune is aggravated by an additional tax in the other they pay for an accident which it may not be in their power to prevent, and if the Kuritaragu be as much as they can afford, the *pulvari* should not be demanded. It therefore appears expedient to abolish it.

5. *Phalvari*.—The patta states “that all the mango, orange, lime, and oil trees in the districts, excepting such as are in the patka or inam lands, the back yards of the inhabitants and such as may have been previously farmed out are assigned to the farmer who is to collect the produce for his own use.

No objection is made to this, but the patta is deficient, from not having a list of each kind of trees in the districts as in the Superintendent's form, nor is there any penalty stipulated in case of theft, to secure the farmer their produce, but if he be satisfied without it, there may be no occasion to insert it.

6. *Punnus Cooet (?) Sikakai*.—It is stated in the patta “that all trees of the above kind in the districts, excepting as above, are rented out to the farmer.” No objection is made to this.

7. *Gidagawal*.—It is prescribed in the patta:—That whoever wants timber for pillars, beams, or large or small bamboos from the jungles, must procure them with leave of the farmer and pay his tax upon each description, as follows:—

On every beam of teak—1 sil^r fan.

On every pillar of teak—4 dugganis.

On every beam of other kinds—4 do.

On every pillar of other kinds—2 do.

On every bandy load of bamboos—1 sil^r fan.

On every man's load of bamboos—1 duggani.

On every bandy load of large bamboos—2 fans.

On every man's load of large bamboos—2 dugganis.

This is objected to principally as hard upon the ryots who require certain descriptions of wood and bamboos for their houses, their pens and implements of agriculture, and as they are generally poor it appears advisable to exempt them and confine the tax to such of the inhabitants as are in good circumstances, also that it would be best to levy it upon articles only brought for sale by the oddavars, and vältkars or wood cutters who would compensate themselves by an enhancement of their price, which might induce some more of the poorer tradesmen to go and cut wood for themselves than do that at present.

8. *Kuritaragu*.—It is prescribed “that the farmer shall levy an annual tax of a silver fanam upon every sheep, young or old, of the flocks of Kurubars and Gollars, whether many or few, and upon every sheep of the ryots’ flocks exceeding twenty that the farmer shall number them all within two months and a half and only once in the year.” The ryots state two objections to this:—1st “The unfairness of taking a fanam upon the old as well as the young, the little as well as the big but were it regulated that two fanams upon the full grown and middle aged only should be taken it would be a source of endless disputes between the ryots and the farmer. 2nd The difficulty they will find in keeping sheep so necessary to the manuring of their lands, if obliged to pay this tax with the pulvari, when they may graze in a neighbouring district and to dispose of them besides, when assessed at 4 the pagoda. It was thought the exemption of all flocks not exceeding twenty would sufficiently ease the poorer ryots and that effect might be extended to a greater number of them by exempting all flocks belonging to them under fifty in number as probably not one in twenty of them have larger flocks. But that would admit of abuse: this tax might be *confined* to the Kurubars, Tottiyans, Gollars, and Yedayars, whose chief occupation is the breeding of sheep, and as they object so much to paying for the lambs and kids, all that suckle may be exempted.

9. *Palki Danda*.—“The condition of this farm is not specified, no palankin bamboos being prepared in these districts but that should be done as the districts yield bamboos fit for the purpose and offers may be made for them.

10. *Tari gutta*.—It is stated in the patta that the farmer shall levy upon every pakhal four silver fanams, upon every kāvadi two fanams, upon every pot four dugganis. The extent of the farmers’ privilege not being determined, he is of course authorized to levy his tax everywhere within the six districts assigned as those in which his license obtains and of consequence it interferes with the farm of the tarban which was taken in farm three years ago when such demand was expected. The renters of the tarban represent that the farmer of the pomoo came to them twenty-five days ago, and required of them an account of all the toddy they had sold since the date of their patta, which was six days before that, as he was to exact of them a custom on the whole quantity and on all that they might sell in future, which will be a deduction from their profits, that was not stipulated in their agreement.

They also state that they retail a great part of their toddy themselves, formerly paid one duggani on every pot they sold in the villages near their farm, and three dugganis on every one at the distance of 6 coss*; whereas they will be obliged in future to pay four dugganis on every pot which is 50 per cent on its price, whether near to their farm or distant from it. Being asked if they cannot indemnify themselves by raising the price of their toddy they say they could raise the price but that they would of consequence have fewer customers, so that their loss is inevitable while the pomu is levied. The effect must be the same as an increase of their rent and the only remedy appears the reduction of the pomu to two dugganis per pot, and two fanams per pakhal as being equal to the sāyar of the middle distance. Their farms might be granted annually to them or other candidates, were their farms annual, but they hold them in lease.

11. *Pasivari Gutta*.—There is nothing said in the patta concerning the fisheries further than that they make one of the licenses. No objection is started to this.

12. *Kulrumivai*.—The patta states “that iron smelters are to pay four silver fanams per month while their furnaces are at work.” If intended they shall of consequence, be exempted house rent, that should be expressed. They paid three kantirai fanams before under that head and two as barja to the sāyar, so that if exempted both the sāyar and house rent they will not pay more it appears as pomu than formerly as barja.

13. *Chavuluppu gutta*.—“It is prescribed that whoever desires to make salt shall make his bargain with the guttadar.” No objection.

* Two miles a coss.

14. *Pelluppu gutta*.—"Whoever desires to manufacture saltpetre shall pay two pagodas per annum to guttadar." No objection.

15. *Tārgur gutta*.—"Whoever shall bring palmyra jaggery into the kasbas and sell it to the merchants thereof, shall pay two silver fanams on every maund, or one bele upon every sāyar. Either the purchaser or the vendor shall pay it and if they neglect to do so either the one or the other shall pay a fine of double the amount." There the kasbas only are mentioned, but the farmer understands that he is to levy his tax anywhere else within the district. The farmers of the tārbān object to this that formerly they paid only one duggani and five beles or 15 cash and those who purchased of them 2 dugganis and 6 beles amounting to 25 cash, total 40 cash, or half a fanam upon two maunds to the sāyar in place of which they are now required to pay 4 fanams which when cheap is equal to a third the price of the jaggery and now that jaggery is dear it is equal to a quarter or 25 per cent of its price, that is, just the proportion to which it is proposed to reduce the pomu on the toddy and as jaggery is chiefly used as an ingredient in making pariah arrack, it is the more properly an article of taxation than most others. But its reducing the profits of the tārbān farmer after their settlement is an objection to be answered, and the only alternative appears to be a reduction of their rent or of the pomu. Since drawing this conclusion one of the shanars states that since the establishment of the pomu the sale of the jaggery has been greatly diminished which will make it impossible to pay their rents and that may induce a reduction of the pomu. It ought to be particularly expressed whether the purchaser or the vendor is to be responsible to the guttadar. At present it appears the latter is so, as the guttadar has made him render an account of all his sales since the date of his patta.

16. *Jalagara gutta*.—"The patta states that whoever follow this trade must previously regulate their pomu with the guttadar on pain of double the usual pomu." No objection appears to this, but no pomu being here stipulated or known, the fine should be specified.

17. *Bagayat jins ke gutta*.—The patta states that the products of the garden subject to the pomu are thirteenth and the rates of pomu to be as in the table subjoined. That the business of the guttadar is to inform himself where they are severally cultivated to estimate the quantity of their produce respectively, and afterwards collect his pomu on them as follows.

Articles.	Bullock load.	Mans load.	Per maund.
Betel-nut	16 fs.	0	2
Betel-leaf	16	4	0
Tobacco	16	0	2
Bhang	32	0	4
Cocoanut	16	4	0
Turmeric	16	0	2
Chilis	16	0	2
Jira	16	0	2
Garlic	12	0	1-1-40
Onions	12	0	0-1-40
Kottamalli (Coriander)	12	0	0-2-0
Sugarcane	16	0	2
Indigo	32	0	4

The cultivators of these articles are required to give the guttadar or his agent advice of his selling them, or in their absence to measure or weigh them before their patel and karnam and afterwards be responsible to the guttadar for the established pomu. That when the dealer of other taluks shall come and buy up these articles in this district (or it may be translated these districts) they will pay the established pomu once, and take them away. When the dealers of this district or these districts having bought them of the ryots and paid the pomu and shall sell them to the dealers of other districts, either the last seller or the last buyer must pay the pomu which will then be paid a second time. Should the grower neither advise the guttadar of his selling his products or sell them in the presence of his patel or karnam, the guttadar shall exact his pomu according to his estimate. When petty merchants shall purchase these articles of the ryots, they shall agree to pay the guttadar a pomu of one pagoda per annum. He may take less but is prohibited from taking any more on pain of

double that sum. The inhabitants of villages who may purchase these articles for their own consumption are not required to pay any pomu. The above rates can best be judged of by a comparison of them with the prices of the several articles.

Articles.	Price for the bullock load.	Pomu or duty.	Percentage of the pomu.
Betel-nut	10 0 0	0 13 0	3 $\frac{1}{2}$
Betel-leaf	1 3 0	0 16 0	33
Tobacco	3 25 0	0 16 0	10
Bhang	7 5 0	0 22 0	10
Cocoanut	1 35 0	0 16 0	22
Turmeric	1 35 0	0 16 0	20
Chilis	2 38 0	0 16 3	12 $\frac{1}{2}$
Jira	8 0 0	0 16 0	4 $\frac{1}{2}$
Garlic	2 6 0	0 12 0	16
Onions	0 22 0	0 12 0	40
Kottamalli	2 6 0	0 12 0	12
Sugarcane	1 35 0	0 16 0	20
Indigo	40 0 0	0 32 0	1 $\frac{1}{2}$

18. To understand properly the objections to these duties it must be previously observed that at this place (Tiruppattūr) the people whose condition must be considered, are of six denominations :

1. Kunbis and other ryots who being properly cultivators and not merchants commonly sell the principal of the above articles at their farms and take their chillar jins (as they are called), viz., tamarinds, betel-leaves, chilis, jira, garlic, and onions, in small quantities for sale, or to barter in kind, at the bazaars and santas (market fairs).

2. Labbavars and others who are properly merchants and cultivate gardens the produce of which they sell as shopkeepers.

3. Berivars or merchants who engage in cultivation, but do not hold the plough.

4. Varttakas in general who are only merchants.

5. Bastiwala or consumers of every denomination.

6. Mustajirs or farmers of the licenses.

As proposed above the duties must be levied on the *purchaser*, not of the cultivator, but as the Kunbis are both the cultivators and the vendors of their chillar jins, that cannot be done without coming upon the consumer and if that were approved of, it could not be done without an extraordinary number of tax gatherers; that being the case, if the Kunbis be considered in the room of the merchants who are supposed to have purchased their commodities of the growers (alias themselves) it appears they are very averse to the paying of any in coin, but less so to the paying it in kind, though when that was a head of the sāyar, it was found to be extremely vexatious from its subjecting them to great impositions.

They have strong objections to either mode and the reasons appear to be its subjecting them to constant watch on the part of the guttadar in the disposal of every article of their produce. To remove this vexation it is next proposed to require the duties on betel-nut, tobacco, bhang, cocoanut, sugarcane and indigo and not to lay them under any restriction whatever in regard to the sale; but to this, they say that though it may be required of the merchants and not of them, the guttadar will always be on the watch at their gardens, and the purchaser being obliged to pay the duties, he will of consequence, give them less for their produce. All these objections to the duties appear stronger under the plan of making them as the cultivators be answerable to the farmer for the duty upon every article because the guttadar being able to ascertain the whole quantity of each, before it is fit for reaping, that would effectually prevent the payment of what in the other case they might avoid by smuggling. Being of opinion that however the exaction of these duties may be regulated, they will be obliged ultimately to pay them from its being optional with the merchants and consumers to give them what they please for their products, they are asked how they would like it if the whole of the land rent were to be converted for the duties proposed

and the demands of Government entirely confined to those two classes. They unanimously declare their wish that were that the case it would be very beneficial to them. They are then brought to acknowledge that it would be so, if the land rent could be reduced to half in that manner, but when proposed that it shall be reduced by that means only *one anna* they resume their former opinion of their paying the duties however they may be modified. Let it be supposed that they are in the right the deceiving them even by removing the duties further from them is worth the trial, that they may think the culture of garden productions the more advantageous from paying the same rent for ground occupying them as others.

19. In devising how excise duties ought to be regulated, it occurs that it ought to be done with a regard to their being necessaries or luxuries of life and the quantity of each ordinarily consumed. The doing this with exactness might require more time than can be spared at present, but it may be attempted without determining the *full amount* that might be levied upon every article as the commuting the extra land rent and the road customs for the excise is all that is proposed at present. Confining the trial to that, it has been necessary first to ascertain the *sāyar* levied in all the different *mandis* in the Bāramahal upon each of the thirteen articles before mentioned, including ghi, gingelly oil, sweet oil and palmyra jaggery as in the Appendix (No. 1). That being done the average is multiplied by 5 as the supposed number of *mandis* that must be passed through in crossing the Northern division in any direction and half the product is taken as giving the average rates for half that road distance. Then the prime cost of every article is found per maund, bundle, load and gunny, as they are severally sold, the number of gunnys required for 100 pagodas worth of each three months ago, when the *sāyar* was exacted, the *sāyar* thus levied upon every quantity, the bullock hire and other charges upon each together with the amount and thence is deduced the merchant's profit and loss, also the bazaar price of every article as in the fifteen first columns of No. 2. It might be expected that the sales of all those articles might afford carriage, *sāyar* and some profit to the dealers for so short a distance as two or three *mandis*, but it appears, that the betel-leaf, turmeric, onions, carraways, oil and jaggery, cannot, owing to their never being brought such a distance for sale and their being articles of general culture and consumption.

20. The next section of the statement No. 2 contains the estimated number of "Guntas" required for growing the aforementioned quantities of every article, the proportions of which, the *extra rent* ought to be of the *field rent*, the extra "tirvai" in those proportions and the amount of that and the *sāyar*, which it is proposed, shall constitute the *pomu* or duties on the total quantities of every article. No. 3. From these are deducted the *pomu*, upon every bullock-load and being added to the other charges that gives the amount gross charges in the twenty-second column. The sales being supposed the same as before the *pomu* was established, the merchant's profits on some articles, as in the twenty-fourth column, are of course less and their losses on others as in the twenty-fifth column more than at that time in proportion to the extra "tirvai." It appears fair to suppose that the *pomu* may be raised on the articles, that paying it can afford a profit and that it ought to be lowered upon others that it appears, cannot afford to pay it without loss. Accordingly, the *pomu* originally proposed to be the amount of the extra "tirvai" and *sāyar* as in the twentieth column, is raised and lowered with a regard to those circumstances as in the twenty-sixth column, which contains the proposed rates to be levied upon gunnys or bullock loads, that is upon export or wholesale merchants. The *sāyar* is the average of two and a half *mandis* or half the breadth of the district in any direction, that if the *pomu* be once levied, the whole cultivation of the part that was *sāyar* may be equal to what they were formerly. As those rates may be levied any where and at any time after they are bought, it may be done either on the road or at the time of sale, as was the case with the *sāyar*, and the cultivators being under no obligation or restraint on account of the *guttadar* they, of consequence, will suffer no more inconvenience from their being collected than they did from the *sāyar*.

21. The subjoined comparison will show the differences between the rate thus regulated and those formerly prescribed :—

Articles.	Price per bullock load.	Former rates.	Percentage on the prime cost.	Present rates.	Percentage on the prime cost.	Proportion quantities consumed.	Former rates on the propd. quantities.	Proposed rates on the propd. quantities.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Betel-nut ...	13 20 48	0 16 0	2 29 0	0 32 0	5 23 0	10	3 25 0	7 5 0
Betel-leaf ...	1 11 40	0 16 0	28 14 0	0 10 0	17 31 2	40	14 10 0	8 40 0
Tobacco ...	2 44 0	0 16 0	11 43 0	0 24 0	17 43 0	20	7 5 0	10 80 0
Bhang ...	11 25 0	0 32 0	6 8 0	1 19 0	12 16 0	1	0 22 0	1 19 0
Cocoanuts ...	1 3 40	0 16 0	33 1 0	0 8 0	16 22 0	2	0 32 0	0 16 0
Turmeric ...	2 15 0	0 16 0	15 11 0	0 16 0	15 11 0	4	1 19 0	1 19 0
Chillia ...	2 39 0	0 16 0	12 18 0	0 12 0	7 85 0	20	7 5 0	5 15 0
Cummin seeds ...	10 5 40	0 16 0	3 32 0	0 24 0	5 12 0	1	0 16 0	0 24 0
Garlio ...	4 0 0	0 12 0	6 30 0	0 12 0	6 30 0	5	1 15 0	1 15 0
Onions ...	1 29 0	0 12 0	16 9 60	0 8 0	10 36 40	10	2 30 0	1 35 0
Carraways ...	2 15 0	0 12 0	11 19 40	0 16 0	15 20 0	1	0 12 0	0 16 0
Jaggery ...	1 22 40	0 16 0	24 16 0	0 12 0	17 84 40	20	7 5 0	5 15 0
Indigo ...	40 0 0	0 82 0	1 35 0	0 3 0	2 30 0	3	2 16 0	3 9 0
Ghi ...	8 30 0	0 16 0	4 5 0	0 16 0	4 5 0	10	3 25 0	3 25 0
Sweet oil ...	6 30 0	0 16 0	5 16 0	0 16 0	5 15 0	20	5 15 0	5 15 0
Gingelly oil ...	2 30 0	0 12 0	13 0 0	0 12 0	10 0 0	10	3 25 0	3 25 0
Palmyra jaggery ...	2 0 0	0 16 0	17 35 0	0 10 0	11 5 0	15	5 15 0	3 15 0
Totals ...	45 5 48	6 18 0	...	7 25 0	...	192	66 23 0	63 23 0
Average per gunny ...	6 84 36	0 16 75	5 15 0	0 20 0	6 16 0	1	0 15 57	0 14 71
Average per 100 gunnys ...	1,502 20 0	0 16 75	37 28 0	6 20 0	44 2 0	100	34 28 25	33 3 43

Here, though it appears, by comparing the percentage in the fourth and sixth columns in the bottom line, that the proposed rates are 17 per cent more than the prescribed rates upon the price it appears by comparing the percentage in the 8th and 9th columns, and bottom line, that they are $1\frac{1}{2}$ per cent less on the proportional quantities consumed. The latter is evidently the comparison of consequence to the merchants or the farmer of the licenses and the difference is so trifling that, were the calculation perfectly correct, it would leave but very little reason for the guttadar to desire a reduction of his rent.

22. The rates upon bullock loads or wholesale merchants being settled, it remains to consider of whom, when or where, and how often they must be levied. 1st. It is determined for the reasons stated not to demand them of the Kunbis. 2nd. The Labbavars and Berivars who are cultivators, should be exempted them upon all the products of their own farms, but required to pay them on such products as they may buy of other farmers. 3rd. The Varttakas who are only merchants should pay them upon every article they purchase. 4th. The *Khushbash* or consumers must always be exempted unless when they purchase to sell again. The above may be considered as the first transfer when the different articles are first lodged with the merchants. If they, the merchants sell in gunnys or wholesale, whether to "Stalavarttakas" or "Parastalavarttakas," that is merchants of these or other districts, they should pay nothing, but the purchasers should pay the pomu. That is the second transfer. If they sell them to "Chillara vyaparis" or retail merchants, no fresh assessment should take place then; but if they erect "dukans" and retail these articles themselves they become classed with the "Chillara vyaparis," all of whom should be assessed monthly or annually as, hereafter, will be explained. The retailing them by the Chillara vyaparis may be considered the third and last transfer; but the pomu is not exacted then any more than once. Parastalavarttakas or merchants from either Balaghat or Talaghat should be required to pay the duties on entering the Company's districts, the same as Sthalavarttakas after buying them of the cultivators, which makes the first transfer when the guttadar's receipt should be considered their passport through them, without further demands. If they dispose of all or a part of their goods to other wholesale merchants, the duties must be exacted of the purchaser as the second transfer, but not, if they be brought up by the Chillara vyaparis.

23. The "pomu" or duties in the 26th, 27th, 28th and 29th columns of No. 2, being calculated for exacting, of wholesale merchants, either at the time of transfer or any time after upon every individual load, maund, bundle or single article they must yet be qualified for chillara vyāpāris or retail merchants, also for such of the wholesale merchants and cultivators as open shops and retail their commodities in bazaars or santas, which may be the first, second or third time of transfer. If the ryots or varttakas who cultivate and retail them it is the first and last time, because they pass immediately from the grower to the consumer. If the wholesale or the retail merchants, who purchased of the growers retail them, it is the second transfer and if the second class of wholesale or the retail merchants who buy of the first purchasers, it is the third time. It can seldom happen, there will be more transfers, because few articles can pay the duties more than three times and afford the dealers any profit. Were it possible to regulate those levied on the above articles so as to levy them only once as on cloth, it would render them less vexatious, but as they are divided into smaller quantities, no stamp or mark can be put on any quantity, weight or number, so as to prove its identity at any time after the duties are exacted upon it. Though those levied upon the retailers may, as has been shown, be the first, second or third assessment, the smallness of the dealers' stock and profits is the principal reason for their being less than the rates exacted of wholesale merchants and the pomu or money rates exacted of them, upon every maund, bundle, load, or number are accordingly reduced to half of those exacted of the latter, as in the 30th, 31st and 32nd columns of No. 2.

24. The poverty of the chillara vyāpāris is also the reason for letting them have the option of giving the pomu or thé equivalent in "taragu" or kind as in the 32nd and 33rd columns. Though the above rates are qualified for all descriptions of retailers those only who occasionally go to market with the products of their farms or acquire at times wherewith to trade, are to pay them. The more regular established dealers or shop-keepers, generally compound with the farmer of the "pomu" or sāyar to pay him a certain barja or annual tax in lieu of such daily exactions.

25. The barja prescribed in the farmer's patta is a pagoda every individual, what he might deal in, but as some may deal in one article, some in five or ten, a few in them all and as the quantities sold, and profits on each must be various, it appears the barja should be regulated by all those considerations. The forming an estimate of the relative quantities usually sold by a single shop of each within a given time, suppose a month, and the multiplying the pomu as in the 35th column, by those quantities to find the pomu upon every maund, bundle, load and number, as in the 36th and 37th columns in No. 2 seems to be the only possible method of doing it. It is true that if the proportions there be correspondent with the ordinary consumption at any one place, they may not be so at any other and they may be less correspondent with the profits of the dealer in the different articles, but such an estimate must evidently be more equitable than exacting the same tax of every dealer without reference to his circumstances or profits.

26. That being thus regulated and fixed is for two special purposes—1st. That individuals may take out licenses of the farmer for such particular articles as he may, with a regard to circumstances, propose to deal in for the month or year; 2nd. that there may be a limit set to the demand of the farmer. All this being done, the farmer and the dealer may make any other bargain, they please. It is not likely the dealers will agree to give more and the farmer may find it his advantage to take less.

27. The foregoing being fully explained to all the merchants and other inhabitants present, they are desired to state their objections when they remark that only three cocoanuts in place of four of every hundred should be exacted, that in lieu thereof two seers of onions in place of one per *mun* and that one and a half seers of tamarind per *mun* may be demanded in place of one. These being their only objections, they are desired to state why the proposed are preferable to the prescribed

rates and they observe:—that the farmers searching the ryots' gardens and houses and taking an account of their products was extremely vexatious, 2nd that the making them responsible for the pomu was so, 3rd that the exacting the same rates upon chillara vyāpāris or retailers as upon bhāri vyāpāris or wholesale merchants was unequal, and 4th that the exacting any rates at all of those who took only a few articles to market for sale, and did not erect dukāns was contrary to custom, and oppressive of the ryots and poorer class of inhabitants who have not capital to deal but in very small quantities.

28. They are next consulted about the sāyar the levying which on the above articles is said to be authorized, but on enquiry of the sāyar farmer's gumashta, no express orders have been given to him on the subject. He produces a chit sent to him since the delivery of his patta which says:—In every business of the sāyar, you must make your collections according to the pomu advertisement—That is so inexplicit that it is allowed not to convey any definite instructions in regard to the sāyar. The gumashta being asked, says, he was verbally directed to exact the sāyar upon every merchant passing through these districts to Tālāghāt, Bālaghāt or any of the Company's other districts at every chauki but to exempt all merchants who intend to sell their goods in the Bāramahal and in case of their being destined for other districts and excused from a belief of their intending to sell their goods in the Bāramahal to demand the whole amount of the sāyar due to the several chaukis at the boundary. He confesses that the distinction of merchants is very difficult to ascertain, and that as mistrust will often arise as to their instructions, this regulation is a source of frequent, almost daily disputes.

In the first place, the pomu prescribed being about the same as this proposed and fully equal to the garden-rent and sāyar together or double what the sāyar was, the exacting the sāyar besides the pomu will be doing more than was intended and must enhance the price of all the articles on which it is levied. Besides while that is levied, the evil intended to remove as an impediment to trade will still exist and in a greater degree. It appears, therefore advisable to excuse the sāyar on all articles included in the pomu, though if that be done, the sāyar farmer will of course require a remission of rent. He may, however, agree to do what appears to be so politic and necessary.

29. *Til Gutta*.—The patta prescribes:—That whoever shall make oil must give the guttadar as *madipu* two seers of oil per day per *ghana* or mill and at the time of sale pomu as follows:—

Articles.	Mithā oil.	Erandi oil.
Per Nug or load.	16 fs.	12 fs.
„ Mun.	2.	1-40 Cash.

The guttadar must levy his daily tax in this manner and one pagoda from petty merchants per annum, but the *telīs* will divide the amount to be levied upon their number according to their respective ability. The guttadar may take less if he finds it for his advantage upon the whole, but he must not take more on pain of double the above rates. If *telīs* arrive in the kasbas to vend their commodities, they must not be prevented and the usual pomu or barja exacted of them. The *telīs* represent that formerly they paid only four duggānis as *madipu* to the sāyar every day per mill while it was at work in place of two seers which (they?) are equal to 16 duggānis, consequently 12 duggānis more, and that they paid only half as *rāhdāri* at the time of sale of what is now required of them as pomu or 8 fanams more. They further state that they gave to the sāyar only a mun of jaggery as barja which they estimate at half a pagoda, which is now demanded of them. The sāyar farmer observes that til and erandi being included in his patta, he must continue to demand of the *telīs* barja as before. In this case, the pomu is altogether a fresh demand upon them and, if continued, the sāyar on til and erandi should be erased from the sāyar farmer's patta. To arrange this business properly it must be understood that the dealers in oil are of three descriptions:—first, those who express the oil from the plants; second, those who buy of them to retail it in the districts; third, those who buy of them for exportation. The *rāhdāri* is what is due to the sāyar farmer or what the first-class should pay on bringing the plant to

their houses, for which he compounds to take a barja or annual tax. Next the oil is made from it when the *madipu* should be paid by the same class to the guttadar of the pomu, which may be reduced to one seer per day per mill. Lastly the oil sold to the second and third classes, both of whom should pay the pomu at the time of purchase. The second buying in small quantities, the guttadar must settle with them for a barja which may be fixed at a pagoda each per annum. The third must pay the pomu which may be as already prescribed.

This being explained, all the telis present approve.

30. *Ghi Gutta*.—The patta directs that the ryots shall sell their ghi to the guttadar and no person else and that they must sell him a quarter of a "khacha" seer more for a fanam kantirai than the kasba price, that the Tahsildar must assize it every week and that the guttadar shall not require more profit for himself than a quarter of a seer in every fanam's worth at the time of sale, when he will exact his pomu which is fixed at four kantirai fanams per nug or load and half of one per maund. By these regulations, the guttadar becomes a complete monopolist. The restricting his profits to half a seer and the Tahsildar assizing the ghi every week may be intended to prevent his raising the price of it to an exorbitant height, but there can be no doubt that he will always take as much more as he possibly can, that he can very easily elude detection and as easily form a collusion with the Tahsildar to raise the price. But first let the contrary be supposed and that he strictly adhere to the regulations.

When the ghi is four seers per fanam, he takes $4\frac{1}{2}$ of the ryots and sells it for 4 to the merchants, who getting, it may be supposed, the same profit, sell it for $3\frac{3}{4}$. Then the guttadar must take only four seers of the ryots and sell it for $3\frac{3}{4}$ when the merchants must sell it for $3\frac{1}{2}$. Thus if the merchants deal in this article, the price must continually rise and both the farmers and the ryots gain in proportion and if they do not, he must be the sole vendor all over the district, when the price must of consequence continue the same as at present, for it cannot rise or fall in the least but by a deviation from one or the other of the two rules laid down for the purchase or sale of it. It is plain that if the rules were adhered to, the merchants could not long deal in this article, for the price of it would soon rise above people's ability to purchase it and that if the guttadar were the only dealer in it, there would be no occasion for assizing it weekly as in consequence of adherence to the rules, the price must necessarily remain fixed. But the fact is that they are not at all observed, that though he has established dukāns in all the kasbas and become the sole vendor of that article and his sales ought of course to consolidate his purchases into one price, he buys it up at a hundred different prices and sells at different prices which renders the assize necessary.

31. The ryots being at liberty to sell him their ghi or not at such price as they can agree for though the want of money to pay their rent must at times, constrain them to sell it to him, because they are not permitted to sell it to others, they do not feel the monopoly as a great hardship and urge with great earnestness that they would sell their ghi to him on any terms rather than be subject to the *pulvari* or *kuritaragu* which they desire may be commuted for an additional assessment upon their land or any other way that may be devised. The varttakas complain heavily of the guttadar having the exclusive privilege of selling the ghi and are as strongly for compensating by an additional pomu as wholesale and a high barja as retail merchants. They likewise complain of his buying by measure and selling it by weight which makes his profit very considerable at the expense of the consumer.

32. It appears that if the monopoly be taken off, both the merchants and consumers would buy up all the ghi in small quantities, thereby evading the duties upon them, and that only the pomu on large quantities and barja on shopkeepers could be ensured to the guttadar, which would greatly reduce his collections and rent; all things considered the only way by which such a revenue can be collected from this article as at present, and the sheep and grass tax upon the ryots commuted as proposed, appears to be the continuation of the exclusive privilege to the guttadar of buying it up of whoever chooses to sell it, at a fixed price and selling it a highly fixed price for certain periods in the year or all

the year round and the obliging him to buy and sell by *measures* with the Collector's chappa on them and not by weight. The measure might be of 24 rupees weight and as more generally used in this article half seers might be issued. The rates of purchase and sale throughout the year might be as follows:—

Months.	Purchase.	Sale.
Adi per kantirai fan ^a	3½ seers.	3
Avani do.	3½ "	3
Purattasi do.	3½ "	3
Alpisi do.	3½ "	3
Kartikai do.	3½ "	3
Margali do.	3½ "	3
Tai do.	3½ "	2½
Masi do.	3½ "	2½
Panguni do.	3½ "	2½
Chittirai do.	3½ "	2½
Vaiyasi do.	3½ "	2½
Ani do.	3½ "	2½

There are, no doubt, objections to this method, but there may also be some to any that can be devised. The greatest appears to be the monopoly, but a reduction of revenue is the certain consequence of making the sale free, and the monopoly is declared by the ryots to be much less grievous than the *pulvari* or *kuritaragu*, which last, they assert, was never demanded of them and only of the Kurubars who live by their sheep.

33. *Katukāi*.—The patta runs thus:—The Irulavars shall give the guttadars a quarter more of any quantity of the katukāi nuts than he may sell of them to other people for the same price and that he shall reserve to himself a quarter of that quantity as his allowed profit. The regulations are fair, but as in respect to the ghi, the procurers of this article will never be sufficiently informed of them to benefit by them and the guttadar will get it at his own price, but he must make it worth their while to collect it and the monopoly does not materially affect other people.

34. *Chuna Gutta*.—The manufacturers of this article at these kasbas shall pay a pagoda per annum and at other villages half a pagoda per *chula* or furnace besides their usual house-rent. These taxes are complained of as too heavy for the value of the articles and condition of the manufactures. It may suit these conditions better, if they be reduced to a monthly tax of one kantirai fanam per furnace at the kasbas and one half at the other villages.

35. *Chivuli-matti*.—The guttadar will gain information of wherever this earth may be in the districts and estimate the quantity at every place and those who use it must apply for it to the guttadar who shall exact a pomu of a silver fanam for every ass's load or two kantirai fanams as *barja*. Though this appears a trifling tax it is complained of as heavy for the condition of the people of whom it is levied and contrary to custom. It seems that this earth is only used in washing the clothes of the poorer classes, soap being always used in washing clothes of every kind that are at all delicate in their fabric. On that account and the smallness of the revenue that probably accrues from it, it may be advisable to abolish it.

36. *Lal sūt*.—If the guttadar buy red thread from Gudiyattam for sale, where six reels are bought for a pagoda, he shall sell it to the retail merchants at such a rate as to have two kantirai fanams profit and if to Kaikolas or weavers at such a rate as to have one kantirai fanam of profit upon every pagoda's worth. None but the weavers object to this, and they do it only on the ground that it is not customary, which is no objection to its being continued.

37. Everything being thus regulated, the guttadar will make his collections accordingly. If at any time he collects higher rates than are prescribed, the ryots, vyāpāris, etc., will immediately go and complain to the Tahsildar, who will enquire into the matter, brought before him and represent it to the Huzur, when the

guttadar will be ordered to refund the sum extorted and fined the equivalent. It will be your part to pay the pomu, agreeable to the above regulations. A respectable person is appointed guttadar in order that you may not be imposed upon.

38. The garden products on which the pomu is to be exacted are 13 and it is to be paid by the gardeners, not by the dealers or merchants at the time of sale. The pomu is only to be levied upon such of the above articles as may be grown in any of the six taluks of the Baramahal and not to be levied upon such of them as may be imported from Bālaghāt, Tālaghāt or any of the Company's other taluks. The pomu is to be paid for the above articles in whatever taluk, they may be grown and if they should be transported to any other, it is not to be paid a second time. Should there be a scarcity of the articles on which the pomu is to be levied in any of the six taluks of the Baramahal, the guttadar will supply such taluks with the articles wanted and in such cases, no sāyar is to be demanded upon them. The sāyar must be levied upon all such of the said articles as may be imported or exported to Bālaghāt, Tālaghāt or any of the Company's other districts. Ghi and other articles that he may buy up in any of these taluks are not to pay the sthalbharit sāyar, but the pomu is to be exacted upon them, and the sāyar is to be levied upon all such of them as may be imported from other districts.

39. The arguments advanced on the part of the ryots or gardeners against their being made responsible for the pomu have already been admitted. The Varttakas do not object to their paying them and the guttadar says that their being made the responsible party is sufficient for his security. He declares the impossibility of distinguishing between the products of the Baramahal and other districts and mentions the consequent litigations, the merchants on the borders who have no intention of taking their goods to any distance for sale pretending, they are the growth of other districts that the sāyar may be demanded in place of the pomu, because it is less, and those who propose going far with them, pretending they are the growth of the Baramahal, that the pomu may be demanded in place of the sāyar, because in that case, it is the least of the two:—He says they likewise insist that articles they have in their house were brought from other districts, that as such, they may be exempted the pomu, when they may dispose of them. His being allowed to take the above articles to any district in want of them, duty free, through all the intermediate districts is evidently an advantage given him over other dealers; but the sāyar farmer says that is since done away by a verbal order he has received to excuse all of them that may be grown in these districts. He too observes the impossibility of distinguishing between those grown in these districts and foreign articles and that when the dealers prefer paying the pomu to the sāyar he is defrauded out of his dues. He says that if a dealer with goods for exportation evade the sāyar in the districts he may have passed through, he is pretty certain of securing it at the boundary by one way or another. It appears that all causes of deceit and litigation may be entirely avoided by the following rules.

40. When the khush-bash or inhabitants who follow no particular occupations shall buy up any of those articles for their own consumption, no pomu shall be exacted of them; but if they buy them up to sell again, they shall pay the established rates.

41. When the growers take half a maund of such as are sold by weight or two ballas of such as are sold by measure or smaller quantities to the bazaars or santās for sale, no pomu shall be exacted on them.

42. When the growers take more than half a maund of such as are sold by weight or more than two ballas of such as are sold by measure or larger quantities to the bazaars or santās for sale, the *chillar pomu* or *taragu* shall be exacted of them.

43. When the above articles shall be sold at the farms or houses of the growers, or anywhere else, in kuntalies, muns, mūtās or bandis, the vendors and not the purchasers (if not khush-bash) shall pay the pomu or taragu as prescribed or in lieu thereof, the barja.

44. When such of the said articles as may be purchased by chillar vyāpāris shall be brought to the bazaars and santās for sale, the chillar pomu or taragu shall be exacted on all, for which the possessor has not the chits to certify his having paid it before or his having compounded to pay a barja.

45. When the guttadar shall demand all his original chits certifying the articles that have paid the pomu he must be careful to give others for such portions of them as may remain unsold in order that the pomu may not be demanded a second time upon them.

46. When they shall be sold at the farms of the growers or elsewhere in gunnys, the purchaser and not the vendor shall pay the full pomu, after which he may take them to his village or out of the district without further demand.

47. When they are imported from Bālaghāt, Tālaghāt, Dharmapuri Tukkadi or Kangūdi, the proprietor shall pay the established rates before he sells them, or proceeds for the place of his destination, after which he may pass through the districts without further demands.

48. When the above articles may be brought in gunnys by the merchants of the Bāramahal or of any other district and bought up by any of the village merchants, the pomu is not to be demanded because already paid.

49. When the village merchants shall send them in gunnys out of their own village, they shall pay the pomu and after that they shall transport them to any other village or to any other district without further demands.

50. When a village merchant shall have bought up and brought to his village any quantity of the above articles in gunnys, and after having kept them for sometime in his village, he shall send them to some other place for sale, they shall be exempted the pomu upon his shewing his chit or certificate of having paid it before.

51. Here the several transfers and the times of levying the pomu seem to be better defended than in the 22nd paragraph, and to be clearly understood by all parties, the comparing of the rates that have been exacted as pomu with the rates previously exacted as sāyar and the present prices of commodities with their former price three months ago when the sāyar was levied, appears to be the only means by which to judge on whom the additional taxes fall in general.

Articles.	Sāyar per 100 gunnys.	Pomu per 100 gunnys.	Increase.	Decrease.	Articles in muna.	Former prices.	Present prices.	Increase.	Decrease.
Betelnut ...	2 11 45	2 14 0	...	...	52 0	100	104 0 0	4 0 0	...
Betel leaves ...	13 1 10	26 30 0	...	...	300 0	100	168 22 40	68 22 40	...
Tobacco ...	11 30 0	9 43 0	...	...	224 0	100	199 5 0	99 5 0	...
Bhang ...	4 25 0	4 32 0	...	...	53 0	100	100 0 0	...	...
Cocoanuts ...	11 22 40	21 15 0	...	...	240 0	100	118 30 0	18 30 0	...
Turmeric ...	12 9 60	12 23 0	...	...	281 8	100	140 33 60	40 33 60	...
Chillies ...	9 36 30	9 13 40	...	...	209 4	100	111 22 40	11 20 40	...
Cummin seed ...	3 13 25	3 5 40	...	...	70 5	100	120 5 50	20 5 50	...
Garlic ...	6 12 15	5 33 0	...	...	172 0	100	107 22 40	7 22 40	...
Onions ...	16 30 0	13 0 15	...	...	400 0	100	100 0 0	...	...
Kothamalli ...	10 11 65	9 17 20	...	...	281 0	100	140 33 40	40 33 40	...
Jaggery ...	17 8 35	20 0 0	...	...	480 0	100	120 22 40	20 22 40	...
Indigo ...	1 15 70	1 31 0	...	...	19 0	100	100 0 0	...	...
Ghi ...	5 10 0	3 28 40	...	...	81 0	100	112 28 40	12 28 10	...
Lamp oil ...	12 10 70	8 15 0	...	...	250 0	100	104 7 40	4 7 40	...
Gingelly oil ...	5 38 63	5 0 0	...	...	112 8	100	122 0 0	22 0 0	...
Palmyra jaggery ...	8 41 70	14 13 0	...	...	321 8	100	100 0 0	...	...

It appears by enquiry that the rise in the price of the 68½ per cent has been chiefly occasioned by the vendors not having brought to market any for sale on account of the additional tax, and that the rise in the price of the tobacco is owing to the insects having destroyed the crops of it in this quarter. The merchants ascribe the rise in the price of the cocoanut, turmeric, chillies, cummin seeds, garlic, onions, kothamalli and jaggery to the pomu and observe that the fact may be doubted from the foregoing statement, the rates of the sāyar

appearing greater there than they really are, as those articles are seldom brought so great a distance as $2\frac{1}{2}$ mandis for which they are calculated. They say the rise in the ghi is owing to the want of pasture, but that the rise in the oil is owing to the pomu. It appears that the rise in the price of most of those articles may be as much owing to the season as to the pomu and from the facility with which the merchants can accommodate themselves to any additional taxes that they must principally fall on the consumers.

52. *Kuritaragu*.—The advertisement prescribing the rates proposed in consequence of the information gained by the above inquiry, the Kurubars come forward again to repeat their remonstrance against the regulating their assessment by the number of their flocks and presenting pattas of former years to show how that they have heretofore been assessed by a guess at what they could afford. Being told that the numbering their sheep cannot be dispensed with, they desire that the young, the old, the lame and the males of every description may be exempted but oppose still as insupportable their being counted though they should be required to pay only half a silver fanam for each and the assessment should be confined to the grown up ewes. This, it appears, is from an apprehension that the mode once established, the assessment may hereafter be raised and that the numbers of their flocks being known, more will be demanded of them for the troops. After several days litigation, the least unexceptionable mode appears to be the confining the license to candidates among the Kurubar caste, that their ability may remain a secret as they wish among themselves—such candidates may procure their licenses immediately from the Collector or they may be sub-renters under a head farmer. In either case it is necessary to guarantee the shepherds of flocks among them by limiting their assessment to the fanam per head, exclusive of the lambs and kids. They have no objections to the granting any person the exclusive privilege of buying up their ghi at the rates determined on and conclude their remonstrances with requesting that the ryots may be assessed the same as them for the sheep wanted for the consumption of the troops.

53. *Supāri*.—It is next represented that the pomu on the betel-nut including the garden-rent with the rates formerly exacted as sāyar, and the garden-rent not being excused in Bālaghāt, the sāyar only should be demanded upon the betel-nut brought from that country, but as it does not appear that the exempting or exacting of the garden-rent makes any difference to the merchant, therefore that appears an insufficient reason for a reduction of the pomu upon that article. It is then alleged that the pomu being so much more than was formerly exacted as sāyar, the Bālaghāt merchants will rather take that article into the Carnatic for sale by the passes to the northward or southward of the Ceded districts than agree to pay it. That agreement may be admitted though the guttadar could gain what cowle he might think necessary to ensure their coming within his jurisdiction and it is accordingly ordered that the pomu be reduced from 32 to 26 fanams per gunny. The sāyar farmer represents next that the Bālaghāt betelnut is included in the sāyar and that if included in the pomu farmer's license, his collections will be considerably reduced and he will be obliged to require a remission of rent. As the difficulty of distinguishing the products of Bālaghāt from those of the Bāramahal was the reason for classing certain of them entirely in the pomu or entirely in the sāyar, he affirms that though that holds in respect to onions, garlic, tobacco, bhang, &c., it is not the case in respect to betel and to prove his assertion, he produces both kinds in which there is a very apparent difference. This being the case, it appears that the betel may be continued in the sāyar as previously determined on, but that the other articles from Bālaghāt must necessarily be included in the pomu. If so, the sāyar farmer will have a claim to some remission for the articles transferred to the pomu and the Collector will have a similar claim to a compensation from the farmer and more than will compensate the said remission as appears by their probable receipts in the 6th and 19th columns of No. 2, deducting indigo, &c., articles that do not pay a garden-rent the pomu farmer's gain and the sāyar farmer's loss will be as 150 to 100 or thereabouts, so that for every 100 that may be remitted the sāyar farmer, the pomu farmer's rent

should be increased 150. Such, it appears, will be their relative loss and gain by the proposed alterations, but the actual amount of either cannot be at present determined.

54. *Gidagawal*.—The farmer of the pomu here represents that some allowance should be made to him, for the *gidagawal* excused the cultivators, also for the *chavulgutta*, the *pulvari* and the *kuritaragu* and reduction of the *madipu* upon the oil at the time of manufacture. It is observed that his advantage by the *ghi gutta* must greatly exceed his loss by the exemption of those articles, the ryots being ordered to give him half a seer more in place of a quarter of a seer more upon every fanam's worth, but he will not admit of that, and says he will expect a remission of rent in consequence of the alterations that have been made. As it is equally uncertain what he may lose by the above, and what he may gain by the addition of the products from *Balaghāt* to his license, the one may be supposed to indemnify him for the other. If he will not agree to any reasonable composition, the only alternative appears to be the advertising all the licenses anew that fresh candidates may offer for them again, if the Collector should not have finally closed his engagements with him, but if they be finally closed, he is not at liberty to make the proposed alterations.

55. *Kopra*.—The farmer of the pomu represents that *kopra* or cured cocoanuts should be included in his patta, but it appears that it is included in the *sāyar*, and certainly was intended to be so. He complains that the term *nariyal* is *kopra* and thereby deprives him of his pomu, but his argument for including that in his license is inadmissible.

56. *Lālsut*.—He represents that a pomu upon the red thread of which he has the monopoly should be allowed him. At first it appears absurd that he should levy any pomu upon the articles that he has monopolized, but he would benefit by it, as he would then levy it upon articles of which he grants the monopoly to under-renters. It must be supposed that it was intentionally omitted in his license, and as he can claim no right to licenses not specified in his patta he can have no claims to that upon red thread. He mentions that mangoes, *sikakai* and other articles he has in farm pay no pomu, but they pay *sāyar* which is enough.

57. *Ohhāpa*.—The weavers complain heavily of its being left to the farmer of *sāyar* to levy his custom of $\frac{1}{16}$ th of a piece or $1\frac{1}{2}$ *duggāni* per rupee upon the price of every cloth according to his own valuation of them, and that if his valuation of them were ever so near the truth, it is unequitable for the following reason—1st. He generally overvalues the cloths that his custom may be the more. 2nd. The regulation lays them under restraint in regard to the sale of their cloths, as he must necessarily be present at the time of sale. 3rd. *Kusumba* cloths such as *parkalīs*, *selās*, *khādis* and *lāl sussis* are frequently sold by piecemeal and the stamp being on one spot only, they may be obliged to pay the custom as many times on one cloth as it may be divided into pieces. 4th. It is not fair that every poor weaver should pay the same rate of customs as the substantial ones.

The *sāyar* replies to these objections that the weavers under-rate their cloths, and that to render the necessity of his being present as little inconvenient as possible he will furnish all his *gumashtas* with stamps. The room for litigation and oppression is against the practice.

58. To remove these objections, it is proposed to prescribe the pomu upon individual pieces of every denomination. The objections to this regulation are—1st. That there are three or four kinds of every denomination which are of different degrees of fineness and price. 2nd. Restraint in the sale. 3rd. The selling of some cloths by piecemeal. 4th. Inequality on account of the condition of the vendors. In reply to the first the pomu may be regulated by the average prices of cloths as in the statement No. 4 which likewise shows in the two right hand columns the percentage of the customs upon the amount of each kind. The other four objections cannot, it appears, be removed but by adopting some other mode.

59. The weavers propose that the customs shall be levied upon their looms, according to the number of cloths of every kind that they may severally be able to weave in the month and that if regulated so, they will cheerfully agree to an increase of 50 per cent upon the customs as follows:—

Cloths.	Number of every kind of cloth woven by each loom monthly.	Price of the number of cloths of each kind.	Pomu per cloth.	Pomu on the number of cloths woven by each loom monthly.	Pomu on the said number per annum.
Parkalis or white cloth	3	6 0 0	0 1 52	0 4 76	...
Pagris or turbands	3	3 0 0	0 0 65	0 12 35	...
Selas or muslins	4	5 0 0	0 1 3	0 4 12	...
Dorias or body cloths	4	6 22 40	0 1 27	0 5 28	...
Khādis or coarse white cloths	3	1 22 40	0 0 33	0 1 19	...
Lāl sārīs or women's red cloths	3	2 11 20	0 0 50	0 1 70	...
Suffd sārīs or women's white cloths	3	1 22 40	0 0 38	0 1 19	...
Lāl or red sūsāis	2	1 11 20	0 0 40	0 1 0	...
Kaveripatnam red sārīs with silk borders	4	6 22 40	0 1 27	0 5 28	...
Kaveripatnam black sārīs with silk borders	3	3 11 20	0 0 69	0 2 47	...
Dupattās or waist bands	4	2 22 40	0 0 42	0 2 8	...

It appears unequitable that a poor weaver, who has not capital to keep him employed half the year, should pay the same as others who can work all the year round, but they say:— but if the sāyar farmer will settle with them as above, they will assess themselves the amount of his demand according to their respective abilities. If the above be a faithful report of the number of cloths that may be manufactured every month, the 50 per cent addition to the customs and the reduction of his sibbandi which this mode of collection will admit of appear to be greatly in favour of the sāyar farmer, and that is, the more probable as he makes no objections to it. As it amounts to only $1\frac{3}{4}$ per cent at an average, it can scarcely be felt, and if not contrary to a late order of Government, it appears to be in every respect expedient. Some of the weavers of Vāniyambādi, who came and settled there two years ago, complain of it, in consequence of cowle given them promising that they should be exempted all taxes, but the term of their exemption not being expressed in their cowle, there appears no sufficient reason for their always being exempted, if the rest of their caste and trade are taxed.

60. *Ghi*.—The inhabitants of Javadipūr represent that the farmer of the pomu has established his monopoly in their district, and that it ought not to be so, that article being included in the sāyar, and the sāyar in their lease settlement of fasli 1203. This being the fact, the monopoly must accordingly be interdicted.

61. *Bhusa*.—They likewise state that having taken off the customs upon the Bhusa in their district according to the order, extending over the Bāramahal, and forming a considerable part of the sāyar, either a remission should be granted them, or they should be allowed to continue the customs on the articles coming under the above denomination. That is also true and the customs on the Bhusa of the plain being 25 per cent, they are entitled to at least a similar portion of the estimated amount for which they are debited as sāyar. That amount is Pags. 124-11-0 and 25 per cent of that 31-2-60.

62. *Kalāl*.—The people of this description state that they agreed to pay the sāyar farmer $6\frac{3}{4}$ kantirai fanams every man per batti or still monthly and 14 16ths of every woman per batti from the first of Ani of the year Nala or 12th July 1796 to the 30th Ani of the Pingala or 11th July 1797 for license to distil and vend pattai arrack, that at the expiration of the year they desired to know of him if their license was to be continued to them on the same terms or not; when he gave them for answer that though he had not yet settled his terms with the sarkar they might continue to distil and sell their arrack as theretofore, that in Purattāsi, two months after he informed them that having then agreed to pay a higher rent the current year than the last, they must likewise agree to pay him a high rent to enable him to fulfil his engagements, that accordingly he demanded three kantirai fanams per batti whether belonging to a man or a woman, that objecting to so great an additional tax they resolved to quit that business and

turn to some other occupation to which effect he desired, and they gave him each a muchilika, that after this demanded of the Kalals of Singarappet, Uttangarai and Kunnattūr three fanams and of the Kalals of Pārāndapalli, a rupee monthly per batti for the months of Ani and Avani during which they had exercised their trade without any specific cowle but the imposition that the former rates of assessment would have been continued to them until a new one was proposed and agreed to, and that to secure him this imposition, he had not only seized 30 pots or gallons, each worth a fanam, but insisted on 30 fanams more as his due.

63. They complain that not having agreed to that additional tax, they should not be required to pay it, and that he ought to be satisfied with the old rates which is consistent with justice, he should therefore be obliged to be satisfied with that and restore the pots he has seized. Though the rent of the sāyar farmer is reduced in the due proportions of the collections from the Bhusa, etc., to the collections levied upon commodities in general in place of being raised as he pretends there is no objection to his raising the rates of assessment upon his under-renters, but this should only be done with their previous consent. His desire to get more and theirs to pay less being regulated by their mutual necessity their mutual agreement ought to be the only guide and law in making their settlements.

64. There being a report that the Assistant Collector has advertised the license of shroffing or money-changing, desiring that all candidates for that license in different districts would repair to him and make known their proposals, it is resolved to make enquiry as to the practice of people who follow that trade the mode of granting licenses to exercise it the advantage accruing from it to the sarkar and the effects of it on the inhabitants. All the shroffs and merchants in the place being assembled, they state that under Tippu, the sarkar monopolized the whole exchange by instituting a department for the purpose which erected dukāns at all the kasbas to whom cash was advanced for exchanging money and buying in bullion at established rates of purchase and sale which are said to have been altered only three or four times in the course of ten or twelve years. All shroffs who were not of the sarkar establishment and others were prohibited from following the trade of exchange and of selling or buying up bullion. This monopoly is said to have brought in a net revenue to the sarkar about equal to the expense of the establishment. Orders were issued to form such establishments throughout all the provinces, but the amildars in remote ones issued licenses to individual shroffs whom they furnished with capital. Those either traded themselves or granted licenses to others who followed that trade which none were permitted to follow without a license. That did not prevent merchants giving change to their customers, who purchased any goods of them nor did the exchange of the sarkar regulate the exchange of the bazaar which was always fluctuating.

65. When there is no such monopoly every shroff who can command a capital of a few pagodas, and every merchant exchanged money according to the rates of the day or those prescribed by a free trade, for money is an article of trade, and buys up bullion for as little or sells it for as much as he can. Others seeking the best market shift about from one to another and the number of competitors answer them, the most that can be got for their commodities. This competition leaves the shroffs only as much profit by their trade as enables them to live by it. Since those who follow it must get that much, there is no procuring that and as much more as will afford another income or profit to the sarkar but by throwing the whole trade into the hands of a few or establishing, as Tippu did, a shop at every kasba.

66. The effects are: (1st) the depriving of a great number of poor shroffs of their livelihood; (2nd) great inconvenience to the inhabitants by obliging all who want change to go to the kasba which may be several miles from their own villages; (3rd) the taking more money out of their pockets by giving them less change for large pieces or making them pay more small for great ones whether the exchange be fixed or at its level than would otherwise be taken for whether fixed or at its level, the rates will always be higher where there is a monopoly than where there is a great competition; (4th) the subjecting them to greater impositions than they would suffer where the competitors are many, because a shroff

may demand exorbitant prices for the pieces wanted or offer what he pleases for bullion under-rating its weight and fineness, knowing that his customers are under the necessity of coming to his terms or of going to the next kasba which may be several miles distant. The only argument for the granting which licenses is that of bringing an increase to the public revenue, which can never be done without some inconvenience and loss to individuals.

No. 2 in LXXIII.

STATEMENT of the road customs levied by the sāyar farmers in the Bāramahal on the articles now included among the licenses.

Mandis.	Betel nuts.	Betel leaves.	Tobacco.	Bhang.	Cocconuts.	Turmeric.	Chillies.	Chamun seed or seed of jira.	Garlic.	Onions.	Coriander or kotba-malli.	Jaggery or mīchā gur.	Indigo or Nil.	Ghī.	Gingely oil.	Lamp oil.	Palmyra jaggery or gur.
Krishnagiri ...	0 2 0	0 0 0	0 2 0	0 4 0	0 1 0	0 1 0	0 1 0	0 2 0	0 1 0	0 0 8	0 1 0	0 1 0	0 2 8	0 3 0	0 3 0	0 3 0	0 3 8
Maharazgarh ...	0 0 10	0 0 4	0 0 8	0 1 0	0 0 8	0 0 8	0 0 8	0 0 8	0 0 10	0 0 8	0 0 8	0 0 10	0 0 12	0 0 12	0 0 12	0 0 10	0 0 8
Bayakottai ...	0 1 8	0 0 10	0 1 8	0 3 0	0 0 10	0 2 10	0 3 0	0 2 0	0 0 8	0 0 8	0 0 8	0 1 0	0 3 0	0 3 0	0 2 10	0 2 0	0 0 14
Mārandahalli ...	0 1 8	0 0 8	0 2 0	0 3 0	0 1 0	0 2 0	0 3 0	0 2 0	0 1 0	0 0 12	0 1 0	0 1 0	0 3 0	0 3 0	0 2 10	0 2 0	0 0 12
Kaveripattanam or Karimangalam.	0 1 0	0 0 8	0 2 8	0 1 8	0 1 0	0 1 8	0 2 0	0 2 0	0 2 0	0 0 8	0 1 8	0 1 0	0 1 8	0 3 0	0 2 8	0 2 8	0 0 8
Kāminellur or Berur.	0 0 8	0 0 4	0 1 4	0 0 12	0 0 8	0 0 12	0 1 0	0 1 0	0 1 0	0 0 4	0 0 12	0 0 8	0 0 12	0 1 8	0 1 4	0 1 4	0 0 4
Muttar ...	0 2 0	0 0 12	0 3 0	0 2 0	0 0 8	0 1 8	0 0 12	0 1 8	0 1 8	0 0 12	0 1 8	0 1 8	0 1 12	0 0 22	0 0 22	0 0 22	0 0 12
Kallavi ...	0 2 0	0 0 12	0 3 0	0 2 0	0 0 8	0 1 8	0 0 12	0 1 8	0 1 8	0 0 12	0 1 8	0 1 8	0 1 12	0 0 22	0 0 22	0 0 22	0 0 12
Palkodu ...	0 1 8	0 0 10	0 1 8	0 3 0	0 0 10	0 2 0	0 3 0	0 2 0	0 0 8	0 0 8	0 0 8	0 1 0	0 3 0	0 3 0	0 2 10	0 2 0	0 0 14
Papāpatti ...	0 1 8	0 0 10	0 2 0	0 3 0	0 1 0	0 2 0	0 3 0	0 2 0	0 1 0	0 0 12	0 1 0	0 1 0	0 3 0	0 3 0	0 2 10	0 2 0	0 0 12
Singarappat ...	0 2 11	0 1 2	0 2 1	0 3 2	0 1 2	0 1 2	0 3 2	0 2 1	0 1 2	0 0 12	0 1 2	0 1 2	0 3 11	0 3 11	0 2 11	0 2 11	0 0 12
Kāgankarai ...	0 1 0	0 1 0	0 1 0	0 3 8	0 0 8	0 1 0	0 1 0	0 1 0	0 1 0	0 0 8	0 1 0	0 1 0	0 2 8	0 2 8	0 2 8	0 2 8	0 0 8
Tirupattūr ...	0 2 0	0 2 0	0 2 0	0 7 0	0 1 0	0 2 0	0 2 0	0 2 0	0 2 0	0 0 8	0 2 0	0 2 0	0 5 0	0 5 0	0 5 0	0 5 0	0 0 8
Alangāyam ...	0 2 0	0 3 0	0 2 0	0 7 0	0 1 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 2 0	0 2 0	0 5 0	0 5 0	0 5 0	0 5 0	0 0 8
Vaniyambādi ...	0 2 8	0 1 0	0 2 8	0 3 0	0 2 8	0 2 8	0 2 8	0 2 8	0 2 8	0 1 8	0 2 8	0 2 8	0 5 0	0 5 0	0 5 0	0 5 0	0 0 8
Pārandapalli ...	0 1 0	0 0 9	0 1 0	0 3 8	0 1 0	0 1 0	0 0 8	0 1 0	0 0 8	0 0 8	0 1 1	0 1 0	0 2 8	0 2 8	0 2 8	0 2 8	0 0 8
Total ...	2 5 5	1 2 9	2 9 13	4 9 8	1 4 13	2 5 5	2 7 2	2 7 5	2 0 11	1 1 6	2 9 8	2 1 11	4 0 11	...	...	...	...
Average ...	0 1 9	0 0 12	0 1 14	0 3 12	0 0 15	0 1 9	0 1 11	0 1 11	0 1 5	0 0 12	0 1 5	0 1 5	0 2 9	...	...	...	...
Total for five mandis.	0 7 13	0 3 14	0 9 6	1 5 7	0 4 11	0 7 13	0 8 7	0 8 7	0 6 9	0 3 12	0 6 9	0 6 14	1 2 13	...	...	...	...
One-half the above total.	0 3 14	0 1 14	0 4 11	0 7 11	0 2 5	0 3 14	0 4 3	0 4 3	0 3 4	0 1 14	0 3 4	0 3 7	0 6 6	...	...	...	...
In silver or mīlī tanams for above.	0 15 50	0 7 65	0 18 60	0 30 75	0 9 30	0 15 50	0 16 70	0 16 70	0 13 10	0 7 40	0 13 10	0 13 60	0 25 50	...	...	...	...

Nos. 1 and 3 in LXXIII are omitted.

No. 4 in LXXIII.

ESTIMATE of the relative proportional quantities of articles of provision consumed daily in the Bāramahal.

Castes.	Number of men.	Chaval or rice.	Regi and bajra.	Grain or Dal.	Salt or Namak.	Lāl mirch or chillies.	Tamarind or Imli.	Wheat or Gehun.	Urdh minamul.	Mung or Pasal.	Chenagala Harbara.	Nuvula or til.	Kothamali or Dhania.	Kālī mirch or pepper.	Methi or quin-ter seed.	Haldi or turmeric.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Brahmins ...	100	75 0	25 0	18 12	1 8	1 8	3 8	11 0	7 0	11 0	12 8	2 8	0 2	0 2	0 3	0 8
Merchants or Marwadis, &c.	90	45 0	45 0	6 4	1 4	0 12	1 8	5 0	3 8	5 0	20 0	1 4	0 1	0 1	0 2	0 4
Inhabitants ...	950	118 12	631 4	69 14	11 8	13 14	11 8	...	25 0	...	2 8	13 0	0 4	0 9	0 8	2 8
Mussalmans ...	50	21 14	28 2	3 10	0 14	0 10	1 0	2 0	1 8	1 8	2 8	0 10	0 2	0 1	0 1	0 2
Labbays ...	80	20 0	60 0	5 0	1 12	1 4	1 8	2 0	1 8	0 12	...	0 10	0 2	0 2	0 1	0 4
Barber and washerman.	20	1 14	18 2	0 12	0 6	0 8	0 2	...	...	...	...	0 3	0 1	...	...	0 1
Dhair and Chamār ...	40	2 8	37 8	0 12	0 8	0 5	0 3	...	...	...	...	0 6	...	...	...	0 1
Potmaker and Būder.	80	1 14	28 2	1 0	0 8	0 5	0 2	...	...	...	...	0 4	0 1	...	...	0 1
Kurubar, &c. ...	60	3 12	56 4	2 0	0 14	0 10	0 4	...	...	...	...	0 8	0 1	...	...	0 1
Oddars and Kurchivars.	10	0 10	9 6	0 6	0 2	0 1	0 1	...	...	...	...	0 1	0 1	...	...	0 1
Julaha and Kaikolvans.	70	8 12	61 4	2 4	0 12	0 8	0 4	...	1 8	1 12	2 8	0 10	0 1	0 1	0 1	0 1
11	1,500	300 0	1,200 0	100 0	20 0	20 0	20 0	20 0	40 0	20 0	40 0	20 0	1 0	1 0	1 0	4 0

No. 4 in LXXIII—cont.

Estimate of the relative proportional quantities of articles of provision consumed daily in the Bāramahal—cont.

Castes.	Number of men.	Peas or onions.	Lahsan or garlic.	Gar or jaggery.	Tar-Gar.	Ghi.	Gingelly oil.	Lamp oil.	Betel nut.	Betel leaf.	Nāryal or cocoa-nut.	Cumin seed or Īra.	Tobacco or tam-bākn.	Bhang.	Nil or Indigo.	Chunan or lime.	Chavalumatti.
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	
Brahmins	100	...	...	2 8	...	2 2	2 2	1 6	1 0	3 8	0 5	0 2	0 4	...	...	0 12	...
Merchants or Marwadis, &c.	90	0 13	0 9	1 4	1 4	1 1	1 1	1 6	1 0	3 8	0 4	0 1	1 20	2	...	0 12	...
Inhabitants	950	5 12	3 0	12 13	11 8	4 6	4 6	13 2	6 7	26 10	0 12	0 4	15 0	0 9	...	6 8	...
Musalmans	50	0 9	0 4	0 10	0 5	1 0	0 7	0 11	0 5	1 8	0 1	0 2	0 9	0 1	...	0 5	...
Labbays	80	0 13	0 9	0 12	0 8	1 0	0 7	0 15	0 8	2 0	0 2	0 2	0 14	0 1	...	0 9	...
Barber and washerman.	20	0 3	0 1	0 2	0 1	...	0 2	0 4	0 1	0 4	0 1	0 1	0 4	0 1	...	0 2	16 0
Dheir and Chamār	40	0 6	0 2	0 4	0 4	...	0 5	0 7	0 1	0 4	0 1	...	0 6	0 1	...	0 3	...
Potmaker and Barber.	30	0 4	0 1	0 2	0 3	...	0 2	0 4	0 1	0 4	0 1	0 1	0 5	0 1	...	0 2	...
Kurubar, &c.	60	0 9	0 2	0 4	0 6	...	0 5	0 8	0 2	0 8	0 2	0 1	0 9	0 1	...	0 4	...
Odders and Kurohivars.	10	0 2	0 1	0 1	0 1	...	0 1	0 2	0 1	0 2	0 1	0 1	0 2	0 1	...	0 1	...
Jalaha and Kaikolvans.	70	0 9	0 3	0 4	0 8	0 7	0 10	0 15	0 6	1 8	0 2	0 1	0 9	0 1	3 0	0 6	...
11	1,500	10 0	5 0	20 0	15 0	10 0	10 0	20 0	10 0	40 0	2 0	1 0	20 0	1 0	3 0	10 0	16 0

No. 5 in LXXIII

STATEMENT of the different cloths manufactured in the Bāramahal.

Cloths.	Sorts.	Price per one.	Pomu at 1½ daggani per Rupee of the piece.	Pomu upon 100 Pagodas.	Pomu upon 100 cloths.
Parkalis or fine white cloth	1st sort	3 0 0	0 1 51	1 9 55	3 29 5
	2nd "	2 0 0	0 1 8	1 9 55	2 19 30
	3rd "	1 0 0	0 0 44	1 9 55	1 9 55
	Total	6 0 0	0 3 23	3 29 5	7 13 10
	Average	2 0 0	0 1 8	1 9 55	2 19 30
Pagris or turbands	1st sort	1 22 40	0 0 65	1 9 55	1 37 2
	2nd "	1 0 0	0 0 43	1 9 55	1 9 55
	3rd "	0 22 40	0 0 22	1 9 55	0 27 28
	Total	3 0 0	0 1 50	3 29 5	3 29 5
	Average	1 0 0	0 0 43	1 9 55	1 9 55
Sēlās or muslins	1st sort	2 0 0	0 1 8	1 9 55	2 19 30
	2nd "	1 22 40	0 0 65	1 9 55	1 9 55
	3rd "	1 0 0	0 0 43	1 9 55	1 9 55
	4th "	0 22 40	0 0 22	1 9 55	0 27 20
	Total	5 0 0	0 2 58	4 38 60	6 3 35
Average	1 11 20	0 0 55	1 9 55	1 23 29	
Doriās or body cloths	1st sort	3 0 0	0 1 51	1 9 55	3 29 35
	2nd "	2 0 0	0 1 8	1 9 55	2 19 30
	3rd "	1 0 0	0 0 44	1 9 55	1 9 55
	4th "	0 22 40	0 0 22	1 9 55	0 27 28
	Total	6 22 40	0 3 45	4 38 60	7 40 38
Average	1 28 10	0 0 71	1 9 55	1 43 69	
Khādi or coarse white cloths	1st sort	0 33 60	0 0 33	1 9 55	0 41 2
	2nd "	0 22 40	0 0 22	1 9 55	0 27 8
	3rd "	0 11 20	0 0 11	1 9 55	0 13 54
	Total	1 22 40	0 0 66	3 29 5	1 37 4
	Average	0 22 40	0 0 22	1 9 55	0 27 28

No. 5 in LXXIII—cont.

Statement of the different cloths manufactured in the Bāramahal—cont.

Cloths.	Sorts.	Price per one.	Pomū at 1½ guggani per Rupee of the piece.	Pomū upon 100 Pagodas.	Pomū upon 100 cloths.
Lāl sārīs or women's red cloths ...	1st sort ...	1 0 0	0 6 44	1 9 55	1 9 55
	2nd „ ...	0 33 60	1 9 55	1 9 55	0 41 2
	3rd „ ...	0 22 40	0 0 22	1 9 55	0 27 28
	Total ...	2 11 20	0 1 19	3 29 5	2 33 5
	Average ...	0 22 40	0 0 33	1 9 55	4 41 2
Suffid sārīs or women's white cloths	1st sort ...	0 33 60	0 0 33	1 9 55	0 41 2
	2nd „ ...	0 22 40	0 0 22	1 9 55	0 27 28
	3rd „ ...	0 11 20	0 0 11	1 9 55	0 13 54
	Total ...	1 22 40	0 0 66	3 29 5	1 37 34
	Average ...	0 22 40	0 0 22	1 9 55	0 27 28
Lāl or red sārīs ...	1st sort ...	0 33 60	0 0 33	1 9 55	0 41 2
	2nd „ ...	0 22 40	0 0 22	1 9 55	0 27 28
	Total ...	1 11 20	0 0 55	2 19 30	1 23 30
	Average ...	0 28 10	0 0 27	1 9 55	0 34 15
Kaveripatnam red sārīs with silk borders.	1st sort ...	3 0 0	0 1 51	1 9 55	3 19 55
	2nd „ ...	2 0 0	0 1 8	1 9 55	2 19 30
	3rd „ ...	1 0 0	0 0 44	1 9 55	1 9 55
	4th „ ...	0 22 40	0 0 22	1 9 55	0 27 28
	Total ...	6 22 40	0 3 45	4 38 60	7 40 38
Kaveripatnam black sārīs with silk borders.	1st sort ...	1 22 40	0 0 66	1 9 55	1 37 2
	2nd „ ...	1 0 0	0 0 44	1 9 55	1 9 55
	3rd „ ...	1 33 60	0 0 33	1 9 55	0 41 2
	Total ...	3 11 20	0 1 63	3 29 5	3 42 59
	Average ...	1 3 60	0 0 46	1 9 55	1 10 73
Dupattās or waist bands ...	1st sort ...	1 0 0	0 0 44	1 9 55	1 9 55
	2nd „ ...	0 33 60	0 0 33	1 9 55	0 41 2
	3rd „ ...	0 22 40	0 0 22	1 9 55	0 27 28
	4th „ ...	0 11 20	0 0 11	1 9 55	0 27 28
	Total ...	2 22 40	0 1 30	4 38 60	3 1 59
Average ...	0 28 10	0 0 28	1 9 55	0 34 16	

No. LXXIV

Letter—from THOMAS MUNRO, Esq., Assistant Collector.
 To—Lieutenant-Colonel READ, Collector of Bāramahal, etc.
 Dated—Dāsasamudram, the 18th October 1797.

I would have answered your letter of the 27th August last sooner, had I not already in my letter of the 7th September stated my objections to laying any extra taxes whatever on garden productions and were it not that the reason which you assign for imposing them, the diminution of the rent of the lands, on which they are grown cannot happen in this division of the country; for in the survey, coconut gardens only were rated above the usual ground-rent and even this was not done in cases where the occupant and the original planter were the same. The great length of time for which they bear fruit, which admits of young trees growing up to supply the place of the old and decayed made them be considered as capable of paying always the same high rent but betel, tobacco and all other gardens, were rated at no more than the usual ground-rent, so that their rent is as permanent as that of any other land and requires none of the reduction which you recommend for extra assessment.

2. As no extra rent was imposed on betel, it was still less thought of imposing any on garlic, onions and a variety of culinary herbs specified in your letter, which being all mere annual productions cannot be obtained without being renewed every year at the same expense and labour as at first. If their being profitable to the farmer is esteemed a sufficient cause for subjecting them to extra taxation, there would be no end to taxation at this rate. Cotton might be taxed as more valuable than grain and some sorts of grain as more valuable than others. All land ought to be assessed as if it produced grain only and the assessment once fixed should never be raised and the farmer should be allowed to enjoy clear of every fresh tax the profits of whatever improvements he might make as the reward of his industry.

3. It is said that the tax on garden productions is not paid by the farmer, because it is to be collected from the merchant dealer, but this may be well doubted; for if it tends in any degree to interrupt the sale or to lessen the consumption, it falls proportionately on the farmer. None of the articles are exported, all of them are perishable, most of them can be preserved only a few months and some only a few days. This makes the farmer anxious to sell and enables the dealer who has not equal reason for being in haste to buy from him at a lower price than before on the plea of the difficulty of paying the duty. If he sells with the whole duty added to the usual price and if the consumption remains the same, he gains by the additional duty and part of it is paid by the farmer and the rest by the consumer. But the greatest part of garden productions are retailed by the farmer at the village bazaars directly to the consumers, where there is no intermediate dealer to pay the duty. It must then be collected from the buyer, but it is most likely that it will actually fall upon the farmer, because he will rather sell so much lower than be at the trouble of carrying back his load to spoil at home. If garden productions are therefore to be taxed, whether sold to consumers or to dealers, it is probable that the whole duty will be paid by the farmer, because in order to have a free sale for them, he will agree to pay the renter of the customs a certain fixed sum for the year. It is to no purpose to say that a land rent is fixed while every thing that the land yields can be taxed at discretion, by which the consumption of various articles which the farmer may wish to cultivate for his profit may not only be prevented from increasing, but even be diminished. The inevitable consequence of such a system must be to check every kind of improvement by confining the labours of the farmer chiefly to grain, for the surplus to which he can find no market because it is too bulky for exportation. The whole of the proposed taxes on garden productions would raise but an inconsiderable sum. It would be better to abandon them, for agriculture is not yet in a state in this country to bear any new restraints, but rather demands every sort of protection and encouragement. The profits of the gardens, if left entirely in the hands of the farmers, would, by enabling them to improve their old lands and being new into cultivation, yield in a short time a greater and more certain additional revenue than any that could be drawn from the tax on garden productions.

No. LXXV

Letter—from Major W. MACLEOD, Assistant Collector.

To—Lieut.-Colonel READ, Superintendent.

Dated—Salem, the 26th January 1798.

I send herewith a translation of the Hinduvi letter and memorandum which I had the pleasure to write you in June last. The translation of which made out by your writers having been intelligible and sent to me for correction along with your letter of the 6th instant, I had no reason for writing in that language except that I was apprehensive, a misconception might ensue if I had written in English in reply to yours in Hinduvi, which came to me without any translation. Our writers can translate accounts; but whenever it is requisite to translate a discussion on any subject intelligibly, we must take that trouble ourselves.

2. My general opinion regarding the establishing licensed farms is that unless the inner road customs be entirely abolished, it proves to be rather an inconvenience than an advantage to have new taxes collected under the denomination of pomu or licenses. For in the event of the sāyar being levied as usual on articles not rented as licenses, the expenses of the sāyar farmers as to peons and karnams would not at all be diminished by throwing the most productive articles into a separate branch of taxes. For which reason, the additional sibbandi required for the new branches of taxation would be totally an increase to the former expenses of collecting taxes which, I conceive, ought to be avoided, unless there be a certainty of deriving a proportionate increase in the aggregate to revenue by the change, without involving material objections.

3. The papers which I forwarded to you in October in Hinduvi and Janarese, relating to the investigation of the surveyors in the Salem district, were from the extent of detail which they contained, necessarily written in those languages as I had not time to translate them. But I was at considerable pains in directing such an arrangement of them with explanations, as would render them easily understood by your people and if notes of such points as might to them appear doubtful had been transmitted to me in those languages, I should have lost no time in affording the required satisfaction. Statements which apply to those papers shall be forwarded to you in two or three days.

No. I in LXXV.

TRANSLATION of a letter written in Hinduvi by the Assistant of the Southern division to Lieut.-Colonel Read, dated Namakkal, 11th June 1797.

I received your letter and enclosures respecting grain being exempted from the road duties from the commencement of fasli 1207 which I think a very proper measure that will greatly conduce to the ease of the ryots, for it is chiefly by the sale of grain that they procure money to pay their rents. Accordingly the custom on grain shall cease in the Southern division from the beginning of fasli 1207.

2. In regard to remitting the extra rent of gardens, and establishing farms of licensed articles, I transmit herewith a memorandum of all that occurs to me on those subjects.

3. In the fasli year 1206, the ryots in this quarter had the option of relinquishing lands. Such lands as they cultivated are entered in the jamabandi; but such as had not been ploughed are not inserted. In fasli 1207 they are certain that the lands which will be cultivated shall be charged for and that what may be uncultivated will not be entered into their accounts. I do not allow the ryots who are not desirous to cultivate the lands that were cultivated in 1206 to occupy fallow lands. But the giving up lands is entirely in their choice.

4. In one of your letters it was mentioned that in fasli 1206 some of the ryots in the Bāramahal who took lands on lease were relinquishing them on account of their poverty. In like manner many farmers in these districts (to the southward) give up their lands on pretext of poverty. Among them some may be bankrupts, but the greatest proportion give up lands in the hope of getting them at a cheaper rate of rent.

5. The measurement and valuation of lands are in these districts a new practice. There are some persons in every district who, in consequence of the survey, have lost emoluments, and such people must wish that a system which struck off their perquisites should not be permanent, their influence to effect that is made to operate among the ignorant. They persuade the lower farmers to oppose the new plan with the view that, as formerly their own frauds and emoluments might be unrestrained. Perhaps they imagine that by constantly changing their lands, it would be found impracticable to keep up in the kachēri an account-current by fields with every individual ryot and that that may occasion the discretion of jamabandi and detailed account making to revert to the patels and karnams. It is certain that if the keeping of individual accounts be given up in the kacheri, that power would devolve on the patels and karnams, but 20 or 30 mutasaddis can keep the accounts of 30 or 40 thousand ryots.

6. After the jamabandi of 1206 was made out, I despatched the surveyors to examine the state of cultivation in the different districts, and the consequence is that a great deal of fraud appears to have been committed by the karnams in their entering in their accounts as fallow lands such are now proved to be under cultivation. It may be the same everywhere and if surveyors are not always sent about for the same purpose, similar impositions cannot be detected. I have allotted one-third of all that may be collected on account of frauds discovered by surveyors to be given them as rewards.

Two ways occur to me for preventing a great deal of their lands being given up by the ryots—one is a minute investigation of the state of cultivation and the other is, not to be too lavish in giving them fallow lands on their own terms.

No. II in LXXV.

TRANSLATION of the Hinduvi memorandum accompanying the Assistant's letter to Lieut.-Colonel Read, dated 11th June 1797.

You had before remarked that gardens had been formerly assessed according to the extra value of their productions and that as we now have made the rents fixed, the assessments of extra productions cannot be permanent after they (the extra productions) may be exhausted.

2. In the same manner that the assessments of nanja and punja are field by field supposed to be permanent, so it appears to me the assessments of gardens may be. For, as the ryots have the option of relinquishing or occupying lands whether nanja or punja, so they have an option to relinquish and occupy gardens. If the ryots give up gardens, the rents of them will not be exacted, and if they keep their gardens or offer for other gardens, they can pay the rents of them to the sarkar. No objection appears against this.

3. At first when a five years' lease settlement was begun, it was stipulated with the ryots that if they converted their punja fields into gardens, the extra assessment would not be exacted, because it was then understood that the rents of all the lands they consented to occupy would without any diminution be paid to the Government year after year; for which reason no loss seemed to result to the Government in making such a promise to the ryots. But as it is now determined the ryots shall have the choice of occupying and relinquishing lands annually, there scarcely appears a doubt that if the assessments of gardens be remitted some loss to the sarkar will be the consequence, because they will give up the high assessed lands and be constantly looking out for lands of which the assessments may be the lowest.

4. For example one ryot has two guntas of punja the rent of which is 15 chakrams and one gunta of gardens the rent of which is 18 chakrams making the said ryot's rent in 1206, 33 chakrams. In 1207 he occupies a field of waste land of one gunta, the rent of which is 5 chakrams. In the field of waste land, he digs a well and prepares a garden. There is no extra assessment to be collected from the gardens; and the giving up and the occupying of lands are in the ryot's choice, for which reasons at the commencement of fasli 1208 the ryot relinquishes his old garden of 18 chakrams by which means his rent becomes 13 chakrams less than it usually had been notwithstanding his lands both punja and gardens, his people and his crops being exactly the same as before. Other ryots will not be candidates for the garden he gave up, so long as fallow or waste lands can be procured that are fit for gardens on similar terms either in their own or other neighbouring villages.

5. There are certain reasons for extra assessing garden lands, viz., garden lands are in low situations; wherefore they are better than such as are in high situation, if they are near a village, they are preferable to lands which are distant from it. By bestowing extra labour on gardens, they are made to produce two crops in the year, and the value of the productions is generally greater than the value of those of punja lands. Besides the crops of gardens are always more plentiful than those of punja, when punja productions happen to be reared in gardens.

6. If the ryots have it in their power to occasion a diminution of revenue, the channels of obtaining an advantage to revenue should not be shut up.

In this quarter, after the survey, many ryots have of their own accord taken up fallow lands to be converted into gardens on condition of ultimately paying the garden rates of assessment, but on easy terms for the first two or three years. As the lease settlements are not permanent, it is necessary to investigate the cultivation every year, for otherwise, while the jamabandi may be made out from the reports of the karnams, frauds without end would be committed.

On the Subject of Licenses.

You had directed the sale of some articles to be farmed. If the road customs were discontinued, it would be proper to establish certain articles as licensed farms. The articles which appear to me the most proper to be farmed are the following; but I apprehend that unless the road customs be struck off, it will be very difficult to farm most articles:—

Oil.	Garlic.	Articles from the hills.	Palankin bamboos.
Ghi.	Onions.		Pillars.
Tobacco.	Methi.		Bamboos.
Cane jaggery.	Jira.		Beams.
Cocoanuts.	Red thread.		Planks.
Cocoanut tree toddy.	Arrack.		Sandal wood.
Betel areca.	Honey.		Sikakai.
Betel leaves.	Wax.		Wood apples.
Wheat.	Grass rent of shepherds.		Harira.
Indigo.	Jalagāra.		Sūrtipatta.
Turmeric.	Palmyra jaggery.		
Chilies.	Do. toddy.		
Bhang.			

Articles which ought not to be rented.

Iron smelters.—Because the tax of each furnace is included in the village taxes of the villages, wherein they reside.

Fishermen.—Either in respect to tanks or rivers, because they are included in the village taxes.

Grass-rent.—Because it is included in the village taxes.

Chunam.—Because it is an article of little consequence. The purchasers are but few and the assessing would be rather vexatious.

Chavulumatti or earth for washing.—Because it is a trifling article and the washermen pay taxes in their respective villages.

Chavulu namak or siora namak.—Because the manufacturers are included in the village taxes and it would not be fair to make them pay two-fold.

Tamarind trees.—All tamarind topes or fruitful trees are assessed and therefore should not be passed out as licenses.*

Boats.—Because the boatmen pay taxes to the sarkar in the village taxes. It is the custom in this quarter that strangers pay two or three cash for themselves and baggage, but persons known to the boatmen or of the same district with them are ferried gratis. Tipu's āmils frequently prevent their subjects from coming to our side of the river (Kaveri) by prohibiting the use of boats on their side.

2. The articles which may be rented as licenses ought to be exempted from road customs; for if the latter be also taken, there would be a double duty exacted on the road customs, the other the license.

* The tamarind jungles at foot of Sendamangalam hills are not included.

3. Everything* appears to have objections against being farmed as licenses, because to the ryots or others who provide the licensed articles, it is a great vexation to be obliged to give intimation to the farmer of each quantity sold and to the purchasers, it must be a great plague to be obliged to search for the renter of licenses. The servant of the license farmer may not be nearer than ten miles from the residence of the purchaser. In like manner, the license-farmer may be equally distant from the ryot's residence and if the ryot neglects to give intimation to the farmer, a fine is exacted.

4. The buying and selling prices would be in the power of the renter of them for which reason the renting the sale of those articles would seem to cause an impediment to a commerce in them.

5. Perhaps if on every high road at the boundaries of the sarkar, a custom house was established for collecting duties, it would be a mode less inconvenient to traders, etc., than by farming the sales of various commodities. If such a measure was adopted, the rent of the customs might probably be made to exceed what it usually is. For if the inner road duties of the country would be abolished and the custom houses on the borders were continued for levying duties on imports, the same sibbandi which would be kept up for collecting duties on imports would also be sufficient for collecting such as might be fixed on articles produced or manufactured in our own country, which would be exported.

6. I think that on all articles given in farm as licenses, the sibbandi expenses, and the farmer's profits together would not be less than the sarkar's receipts. For which reasons in preference to licensed farms, I imagine it would be more expedient to fix custom chaukis in the boundaries only. But if licenses in general and the road duties on country commodities † were both discontinued, no doubt it would be a benefit to the ryots and merchants.

7. In these districts, oil, ghi, jaggery, sugar, tobacco, etc., are sold cheaper than in the neighbouring districts and if there be no interruption to the purchasers in exporting them, those articles would be carried to other markets both by the traders of our own and other districts. In proportion to the quantities of our commodities that would be exported, so would be the influx of cash to our districts and for the same reason the quantities of our exported articles would be increased.

No. LXXVI

Letter—from Lieut.-Col. A. READ, Superintendent.

To—Captain GRAHAM, Assistant Collector, Bāramahal.

Dated—Tiruppattūr, the 21st February 1798.

1. Since my return to Tiruppattūr a number of weavers of this district and Vāniyambādi have come to complain of the loom-tax. As the way to state their complaints that upon enquiry appears the best I shall class them according to their caste or the cloths they manufacture for that is much the same.

2. *Jadars and Sēniyars.*—These represent that the *maggavari* or loom-tax falls heavy upon them and that the sāyar farmer demands it for the whole year, though they paid the *chhāpavari* or stamp duty two months and would consequently be doubly taxed for that period, if obliged to pay both. These people formerly complained of the stamp duty, because it was regulated by the price and not by the piece and the sāyar farmer putting his own price upon their cloths he commonly overvalued them and made them pay more than their due. Upon comparing what they would have paid as stamp duty with what they are required

* This alludes to articles which gardens produce or reared by the ryots.
 † Here it is meant, commodities for exportation.

to pay as loom-tax they find they will have more to pay under the latter denomination. That is all they mean by its being heavy. If assessed for the whole twelve months, they should be credited for the time they paid the stamp duty, but some of them paid it ten days in one month and twenty days in a second month and making only one month and not two as they state and others of them have not paid it at all. Both they and the sāyar farmers, knowing who have paid and who have not paid it, they can easily settle between them. Under these circumstances, I think it proper to levy the loom-tax of them at 3 silver fs. per loom as you have regulated it.

- 3. *Kaikolvārs*.—These likewise complain of the loom-tax as being heavy and unequal in respect to the Jādars, because they are obliged to pay the stamp duty and the cloths they manufacture are much less valuable than those wrought by the Jādars. Both these complaints appear to be just, for, as appears in the 59th para and table No. 4 of my investigation of the excise duties in October last, the Khādīs or coarse cloths they work are valued at — 22-40 and a loom can work only 3 in a month the amount of which is 1-22-40, whereas the Jādars or Sēniyars in the Bāramahal manufactured parkalīs, sāris, and dupattās, varying in price from 1-22-40 to 6-22-40 and a loom can work as many of these kinds of Khādīs in a month, so that the amount of the cloth worked by the Kaikolvārs and Sēniyars must be three times as much as that of the cloths wrought by the Jādars and of consequence their loom-tax ought in proportion to be three times more or the Jādars should be $1\frac{1}{2}$ fanams in place of 3. Allowing this to be just, the stamp duty is an additional tax which they ought not to pay unless it be fair to demand it of them as merchants for they are necessarily both merchants and manufacturers which is not the case with the Kaikolvārs and Sēniyars who work cloths of a finer texture. I think for these reasons that their loom-tax should be reduced to 1 fanam or $1\frac{1}{2}$, that if demanded, they should be excused the stamp duty, consequently that it should only be required to pay it the remaining months of the year.

4. *Koliyars*.—These also complain of the loom-tax falling heavy upon them and it appears to be so; for the same reason it is so upon the Kaikolvārs, the cloth they both manufacture being the same, but it must be so, upon some of them in particular who are tōtis and do not constantly apply to their trade as weavers, but as they have time to spare from their ordinary occupation, or ability to purchase the raw materials, they desire to be assessed the stamp duty in place of the loom-tax, but are not aware of the objection, which they would find to that of which they formerly complained that is their selling the cloths they manufacture by piece-meal, which would require the stamp to be put on every piece they might sell and the paying of a duty for every stamp. Apprized of this they are sensible of the objection to the stamp duty and acknowledge that a reduction of the loom-tax is in effect what they want. I think those who have no other occupation than weaving might pay $1\frac{1}{2}$ fanams and that the tōtis who may work two or three weeks in the month only, 1 fanam per loom monthly and that such of them as have paid the stamp duty should be credited for the time they have paid it.

5. The foregoing being taken down in course of the enquiry and communicated to the parties concerned, viz., the sāyar farmers, deputy and the weavers, it appears by the argument in consequence between the Kaikolvārs, etc., Jādars, etc., that the former can work double the number of course cloths in a month that was estimated per loom and that their amount may be nearly equal to the amount of the cloths wrought by the latter. It follows that supposing they are sufficiently supplied with materials, they are equally able to pay 3 fans. per loom.

6. My conclusions are that 3 fans. per loom monthly may be fairly demanded of Jādars, Sēniyars and Kaikolvārs, 2 fans. of the Koliyars whose only occupation is weaving and 1 fanam of this caste who are tōtis or cultivators that they should all be exempted the stamp duty, that they should be excused the loom-tax for the periods they may severally have paid the stamp duty and that the total monthly assessment of individuals in every village should be paid by the

weavers collectively in each, but contributed by them according to their individual ability, which they can best regulate among themselves. Having decided thus on the points under consideration, I have directed the parties to proceed to you at Krishnagiri in order to settle finally upon them according to further information you may receive, and give the necessary orders for the collection of the tax imposed on them without further delay.

7. The sāyar farmer, having demanded customs upon a bullock that a ryot is desirous of selling, the latter has come hither to complain, and upon reference of the sāyar zābitas, I find *ryot Singoti Maāf*. Of course, I have pronounced the sāyar man's demand as unauthorized, but he urging that the complainant is both a ryot and a varttaka, I have looked again into the zābita for *varttaka Singoti*. There is, however, no intention of that and I have, in consequence, told the farmer that he has no authority to demand any custom of the complainant, whether cultivator or merchant. I mention this specially to exemplify that in my opinion the sāyar farmers' collections should be rigidly restricted to the articles and rates contained in the zābita, and that a severe penalty should be exacted for every exaction upon articles not specified in it, for otherwise it must be but a very ineffectual check upon his impositions.

No. LXXVII

From—Major J. G. GRAHAM, Assistant Collector.

To—Lieutenant-Colonel READ, Superintendent, etc.

Dated—Daulatābād, the 24th February 1798.

The accompanying remarks on the pomu or excise duties, lately introduced into the northern division are now transmitted in conformity to your desire, under the conviction that more time than has elapsed, since the farmer received his patta was necessary to form a proper judgment of the effects resulting from the measure and that the close of the year would be the proper period for adducing arguments either in support of or against its adoption. Unwilling to hazard opinions that have not been matured by experience and diffident of my ability to throw any light on your own investigations, the following observations like your *enquiry* contain merely an exposition of the various objections which have been adduced against the innovation on the one side and the arguments which were used with a view to reconcile the minds of the public to its adoption on the other. I conceive that the object in view is by abolishing the long established duties levied on the trade of the country under the name of sāyar to introduce others, which shall be equally productive to revenue, but less vexatious in the mode of collection and it is certainly a measure much to be desired, if we consider how extremely discouraging the various calls upon the merchant by the harpies who are stationed at the numerous custom tolls on high roads, cross roads and in every town, must prove to the progress of trade and manufactures. The natives, however, with all that aversion to the least deviation from the *shudāmād māmūl* as it is called, or usages become sacred from immemorial prescription would prefer paying the sāyar imposts, with all their vexatious effects to the most salutary commutation merely because they and their ancestors had not been accustomed to pay taxes in that manner and hence a Government, which is desirous by wise regulations to improve the condition of its subjects, frequently meets with the strongest impediments to their success, in the deep-rooted prejudices of those, for whose benefit they are intended.

2. In the letter which accompanies your enquiry, you recommend the renting out of the articles included in the *pomu* separately in preference to their being farmed to one person and you adduce as a reason, that Government would have the same security for realizing the rents and also the profits which otherwise would accrue to him, I shall observe that with the exception of Tiruppattūr, which you had taken under your own immediate management, candidates were invited from all the other districts and that it was in consequence of no offers whatever having been made for a month, that the proposals of Kāsi Ram, a man of substance and character, were accepted. If detailed farms were likely to produce a greater revenue to Government, it is no less true that there would also be a risk proportioned to the number of petty farmers, whose ignorance and perhaps for want of character would involve numerous disputes render the innovation extremely unpopular and in the end disappointed in the profits they expected, the granting remissions would be the unavoidable consequence. But if it be a maxim that the profits of individuals contribute essentially to those of the State and if it be no less certain that Government having hitherto appropriated to itself, so much of the profits of agriculture, has materially retarded the progress of trade and manufactures in these countries, it would, I conceive, be a good policy to abate somewhat of that mistaken zeal whose aim is to encroach on the usual fair advantages of individuals and accumulating in the public cash chest, where it lies perfectly useless what if circulated through the country, would give life to trade, thereby contribute in a great degree to the prosperity of the Ceded districts. From an idea that they will prove acceptable, I have subjoined to my remarks a table of the *sāyar* duties as they are now paid at the different *mandis* on the articles still farmed out to the *sāyar* renter after deducting those that have been lately included in the excise, also statement of the expenses of collection by both farmers as exhibited in the *tasdikis*, they have given in of their establishments of *sibbandi* for each district; from these, it will appear that the expense of collection to the *sāyar* farmer is 60 per cent and to the *pomu* renter 31½ per cent on their respective settlements.

No. 1 in LXXVII.

Remarks by the Assistant Collector.

Translation of a cowle-patta in the name of Hukam Chand, farmer of the *pomu* or excise duties in the northern division, Ceded districts, for fasli 1207.

It is necessary to premise that this cowle-nama is the result of enquiries both by the Superintendent and Assistant Collector into the objections started to the introduction of the excise by the different people against whom, it operated on the one side and the excise farmer on the other. At the commencement of the current fasli, the outline of a cowle-nama on the subject of the *pomu* was transmitted by the Superintendent to the Assistant with a desire that such additions or amendments might be made thereto as his information might suggest. This was accordingly done, but with all the imperfection that might have been expected from the difficulty of drawing out regulations on a new subject and the short time for investigation, which the near approach of this period of collection afforded. The cowle thus attempted to be amended was sent back to the

1. Whereas the farm of the bajibab or pomu (licenses or excise duties) of the Baramahal, consisting of the six taluks of Krishnagiri, Vaniyambadi, Tiruppattur, Kunnattur, Kammānellur and Virabhadradrug, has been granted to you for the year fasli 1207, that is to say, from the 12th July 1797 to the 11th July 1798 inclusive for the sum of star pagodas 4500, the following are the rules by which you are to be guided in exacting the said duties.

2. The *Khushi-bash*, etc., persons who are not husbandmen or merchants when they purchase articles for their own consumption, are not to pay the *pomu*; should they buy the said articles and afterwards expose them to sale, it is to be demanded from them.

3. When the ryots carry to market any articles which in weight do not exceed half a maund or in measurement two *ballas*, they are not to pay the *pomu*.

4. When the ryots carry to market more than the weight or measurement above specified, the *pomu* is to be demanded.

Superintendent, who experienced the immediate effects of its promulgation in the numerous complaints which reached his kacheri, found it necessary to institute his enquiry to which this is intended as an accompaniment.

1. The Board of Revenue sometime ago recommended the commutation of such of the *sayar* duties as had the effect of cramping the trade and discouraging the demand for the produce of the country, a leading step towards the attainment of this desirable object was the striking off all duties whatever on the exportation of grain, which took place from the commencement of this year and another was the introduction of excise duties, formerly known to the natives under the term *pomu* which, it was supposed, would exempt the trader from numberless vexatious demands and from the mode of exaction prove more acceptable, at the same time that the former revenue would suffer no diminution.

2. These being the immediate consumers, extending this tax to them would be extremely vexatious; besides as they are so numerous, it would be impossible for the farmer to collect it from them, without incurring an expense far exceeding his profits. But the case is altered when the consumer exposes an article for sale, as he then wishes to transfer it to another, with a view to a certain profit, and of which he can afford to pay the tax.

3 and 4. The farmer objected that taking immediate advantage of this regulation, the ryots would divide the articles intended for market into small packages or loads, the weight and measurement of which would be within the prescribed rate, which being brought on the heads of their women, children and domestics, the duties would thus be effectually evaded. In answer to this objection, he was desired to ascertain the whole quantity brought to market by one family and to exact the *pomu* thereon provided he would prove that the articles had always been carried in bulk by the ryot, previous to the introduction of the excise and the members of the family were now employed for the purpose of deceiving him.

5. The following are the rates to be exacted on garden productions, when brought to market or sold in their gardens or houses by the ryots or retail merchants, viz:—

	Per maund.	Per bundle.	Per manload.
	F. C.	F. C.	F. C.
Betel-nut	2 0	...	...
Betel-leaf ... ..	...	1 20	...
Tobacco	1 40	...	...
Ganja or bhang	4 0	...	...
Cocoanuts ... ..	...	...	1 0
Tarmeric	1 0	...	...
Red chilies	0 60	...	...
Jira (cummin seeds)	1 40	...	...
Garlic	0 60	...	...
Onions	0 40	...	...
Dhaniya (Carraway)	1 0	...	...
Sugar	0 60	...	...

The above rates are to be exacted but once and that from the purchaser.

Among the numerous objections brought forward against this regulation, the dealers in *betel-leaf* were particularly importunate for its abolition, but more particularly, the caste of Labbays, who being the principal growers as well as vendors of that article in Tiruppattūr, Vāniyambādi and Kunnatūr, the most productive districts, endeavoured by withholding its sale to render the proposed innovation as odious as possible; it was known, however, to be a perishable commodity, and that a regard to their own interest would soon cause it to be produced in the market. To obviate their objections, they were told, that as cultivators, they would be excused the additional garden rent and as dealers, that the former *sāyar* duties on garden production would be abolished, that what they had been used to pay as *zakāt* or *sāyar* would soon be demanded by the farmer of the pomu with this difference that the latter would require it once only, whereas they were formerly called upon and impeded in their progress at every mandi or custom toll which prescription had established between their village and the market to which they were carrying their goods and still more to reconcile them to the measure, the rates at first established were reduced on almost every article, the principles by which the Superintendent was guided in fixing their rates are fully explained and set forth in his enquiry.

6. When the ryot or retail merchant produces the farmer's certificate that he or she has paid the full duty before leaving their village, no pomu is to be demanded of them in the market. Should he or she dispose of only a part of the goods upon which the said full duty has been levied the former certificate is to be taken from him or her and another given, specifying the quantity unsold that the pomu may not be demanded *twice* from the same person; but if the pomu should not have been paid in their village which will be taken for granted, if they cannot produce the certificate, it must be exacted in the market, according to the quantity sold.

5. One of the principles laid down for conducting the survey having been to assess gardens, some fifty and others one hundred per cent above the field rent, the impolicy of the measure was soon discovered, for it appeared from subsequent investigations of balances outstanding that the farmers in various instances continued to pay this enhanced assessment, although the gardens having ceased to be productive had reverted to their original state; to remove this grievance, it was thought eligible to exempt the cultivator entirely from any additional tax upon his garden and to make up for the deficit to revenue, it was resolved that the produce should be assessed, farmed out as a license for a sum at least equal to what might in consequence be struck out of the land rent and included in the pomu, or excise to be exacted of the wholesale and retail dealers.

6. These are the precautions which occurred as necessary to secure to the farmer his dues, and what is infinitely more important, to protect so many thousands of poor people against the abuse of his authority, the vesting of which in a native, although his character may, in other respects, be irreproachable, it is too often exercised solely with a view to his private advantage without the smallest consideration of the effects of his extortion on the labouring and industrious poor. Till such time as his deputies became expert in their duty, it was difficult to avoid mistakes, but a reasonable time being allowed the plea of ignorance was rejected and a conformity to prescribed rules exacted with

rigour. In the new village of Daulat-ābād, where the demand for certificates is so great as to exceed the ability of the deputies to grant them, to save time, a stamp with the company's mark is applied to the inside of the arms of such as have paid the pomu on showing which, at either of the gates, they are permitted to pass. The following is a translation of a pomu permit or certificate:—

No. 1.

"This is to certify that Amin Sahib, an inhabitant of Vāniyambādi, is carrying from the said village for sale to Daulatābād 250-keets (bundles) of betel-leaf, for which he has paid the full pomu; should he expose for sale more than the quantity specified, you must demand the difference."

Vāniyambādi,
9th Tai, Pingala-Samvatsar.

DIARAM,
Deputy.

No. 2.

This is to certify that Dassia of Palakodu having brought to this place three bullock loads of jira (cummin seeds) has sold two bullock loads and is carrying the third to another market. He has produced the certificate of having paid the whole of the pomu at his village.

Daulatābād,
5th Kārtikie, Pingala-Samvatsar.

CHAKRAPANI RAO,
Deputy.

7. Should the ryots or retail merchants prefer compounding with the farmer for a *barja* (a monthly or an annual sum) the following are the rates to be paid.

	Maund.	Bundle.	Loads.	Per month			Per annum.		
				P.	F.	C.	P.	F.	C.
Betel-nut	1	0	0	0	2	0	0	12	0
Betel-leaf	0	1	0	0	1	20	0	7	40
Tobacco	1	0	0	0	1	40	0	9	0
Ganja ...	1	0	0	0	4	0	0	24	0
Cocoanuts	0	0	1	0	1	70	0	11	20
Turmeric	1	0	0	0	1	0	0	6	0
Red chilies	1	0	0	0	0	60	0	4	40
Jira	1	0	0	0	1	32½	0	8	35
Garlic	1	0	0	0	0	60	0	4	40
Onions	1	0	0	0	0	40	0	3	0
Dhaniya	1	0	0	0	1	0	0	6	0
Sugar	1	0	0	0	0	60	0	4	40

The above rates are to be exacted from such as bring but *one maund, one bundle* or *one load* to market in the course of the month; should they carry more, they must pay accordingly. If these retail merchants should jointly agree to pay among them a certain sum monthly or annually to the farmer, they are at liberty to assess themselves according to the ability of each, but you are not on any account to demand any more than the above rates as *barja*, though you

7. The farmer is readily induced to enter into such compromises, because although he is apparently a loser thereby the saving which, the mode of collection brings by enabling him to reduce his sibbandi establishment more than counterbalances it. The rates of *barja* or compromise appear to be very reasonable, nevertheless those who have agreed to give it are comparatively few in number for this reason that they take advantage of the third regulation and thereby avoid both the *barja* and pomu. The indulgence granted to the *Kurchiwālā* appears to have originated in two causes: first they are a sort of privileged retailers, in consequence of being always invited to fetch their stalls or small tents when it was determined to establish a new market, this being a signal for others to resort to it and secondly because as their loads generally contained a variety of small articles, some of which they disposed of in part, some entirely and others not at all it was difficult to fix on a rate for their merchandise and it was therefore established on their stalls for each of which they paid from one *damri* or half

may take less if you choose it; you are to settle in the same manner for a *barja* with the *Kurchiwāls* (or class of retail dealers who go about from market to market with bullock loads of the above articles, either single or mixed and who have not hitherto been accustomed to pay the *sāyar* duties) and you are not to exact from them the same *pomu*, which is hereafter prescribed for wholesale merchants.

8. Wholesale merchants who deal in the above articles are to pay the following *pomu*, viz. :—

	Per gunny or bullock load.		
	P.	F.	D.
Betel nut	0	32	0
Betel leaf	0	10	0
Tobacco	0	24	0
Ganja	1	19	0
Cocoanut	0	8	0
Turmeric	0	16	0
Red chilies	0	12	0
Jira	0	24	0
Garlic	0	12	0
Onions	0	8	0
Dhaniya	0	16	0
Sugar	0	12	0

The above rates are to be paid now only and no further demand is to be made upon them whenever they may expose the said articles for sale.

9. When dealers from *Bālaghāt*, *Tālaghāt* and *Kangundi*, or any of the other divisions composing the Ceded districts, shall bring their goods for sale to any village, a second *pomu* is not to be demanded from the purchasers.

10. But if the purchasers shall export from their village the said articles, for the purpose of selling them elsewhere, they shall pay the *pomu* once.

11. The dealers of a village who have paid the *pomu* for articles which they may have purchased are to be permitted to export the said articles whither they please duty free, on producing the certificate.

12. *Indigo*.—The following rates are to be demanded for this article, viz. :—

	P.	F.	D.
From wholesale dealers per gunny.	1	3	0
do. retail dealers per maund	0	3	0
and a taragu or tax in kind of a half seer.			

The rules above specified are also to extend to this article.

duggam to direct *duggams* which tax was called *Arikass*.

It was at first directed that these and other retailers should pay both the *sāyar* and *pomu* in proportion, to the quantity of the articles included in either of their *pattas* that were exposed for sale; but this having been objected to both by the farmers and dealers, they were desired to pay to one of them only, namely to him of the articles included in whose farm they had the greatest quantity.

8. The farmer represents that this regulation exposes him to great imposition; for the rates to retail merchants being much less as supposed to be more suited to their condition, the wholesale dealers evade the additional duty by paying the maund *pomu* established for the farmer within their village, bringing the packages outside when they load their bullocks and practising the same trick before they reach the market. To obviate this, he is desired to inform himself of those who thus deceive him and who are to be brought to the *Tahsildar* of the district for investigation and if it be proved against them, they will be made to pay him the difference and an equivalent besides exacted as a fine to Government.

9, 10 and 11. The foreign dealers pay the *pomu* in lieu of what was formerly required as *sāyar* and the home merchant purchasing the foreign commodity at a cheap rate brings it to the market, where he can get most for it, hence the duty is exacted twice on the same article but from two different people.

12. There has been no objection as yet made to this tax, there is very little indigo manufactured in the country and on that account it would have been better perhaps that the duty had not been imposed.

13. *Jaggery*.—The following rates are to be demanded for this article, viz.:—

	P.	F.	D.
From wholesale dealers per ganny	0	10	0
„ retail dealers per maund	0	0	5
and to ballas (small pieces) taragu or in kind.			

14. *Toddy*.—The following rates are to be exacted for this article, viz.:—

	P.	F.	D.
For 1 Pakhal	0	2	0
„ 1 Lunga (half of the above)	0	1	0
„ 1 Pot	0	0	2

In districts where it has been usual to levy the sāyar or customs on these articles, the above duties are to be demanded; but the rule does not extend to districts, where toddy has never paid the sāyar.

15. You have the exclusive produce of such fruit trees of the following descriptions, as have not been hitherto disposed of in farm or are not included in gardens or the patkat or inam lands or compounds of houses; viz., *mango, orange, lime, mohay, jack, wood apple, soap seeds and sandal* and you may either rent them out to such as apply to you for them or appropriate the produce for your own use.

13. The Shanars or jaggery manufacturers objected that they paid rent for the *tārbān* or palmyra trees which yield the toddy of which jaggery is made and that being also the vendors, they think it hard to be obliged to pay the pomu; they are told that it is only a commutation of what they formerly gave under the name of 'mahsul' to the sāyar farmer and also that the merchants or purchasers and not they were to pay the duty. As the Shanars transport this commodity to almost every market in the country, the sāyar duties must have been considerably more than what is now required as excise and as the trees are of necessity rented out to them on very favourable terms, since the comparatively smallness of their numbers precluded the probability of making a very favourable bargain for the public, which indeed it may be said they have entirely at their mercy for they are the only people, whose particular and prescribed occupation is to climb the palmyra and as they have in a manner the making of their own terms, it may be presumed that their profits are considerable and their plea of poverty a deception.

14. They advance the same objections against this regulation and they appear to me to be equally futile; it is a liquid often purchased with a view to intoxication, the effects of which are extremely baneful and the raising of its price by taxation may be considered as a public benefit. Excusing the pomu in all places, where the sāyar has not been usually paid, is a proof that the condition of the Shanars has been sufficiently attended to.

15. The Superintendent's inquiry states that the farmer's patta is deficient in not having a list of the number as well as the description of trees, but it should be considered that though this may be obtained in the Tiruppattūr or any other open district, it would be vain to attempt it in such as contain much jungle; the exceptions appear to be explicit and will readily be understood by the inhabitant who happens to have one or two within his back-yard, by the ryot in whose fields, they may be included and by the ināmdar who will complain should there be any interference, the regulation may bear hard on the poor who have been in the habit of gathering and bringing the fruit to

16. *Gidagawal Timber*.—The following pomu is to be required from Vālkars, Oddas, Kāmāthis, &c., the castes who usually bring timber for sale, viz. :—

For each teak beam,	1 silver fanam.
" teak pillar,	4 dugs.
" beam of other kinds,	4 dugs.
" pillar of other kinds,	2 dugs.
" bandy load of small bamboos,	1 silver fanam.
" man's load of small bamboos,	1 dug.
" bandy load of large bamboos,	2 silver fanams.
" man's load of large bamboos,	2 dugs.

When ryots and others bring the above articles for their houses or for the purposes of agriculture, the pomu is not to be demanded.

It is, however, to be required from the Khush-bash &c., who employ coolies in bringing in the above articles.

17. *Pālki danda*.—Palankin bamboos—Should any person be desirous of taking this article in farm from you, the terms must be specified and of the sum, which may be agreed upon, no part is to be demanded the first year, for the second year one-third is to be taken, for the third year two thirds and for the fourth, the whole amount.

18. *Katukai—dye-nuts*.—The Irulars who collect this article in the jungles, must in future dispose of it to you at the rate which shall be *one-fourth less* than the bazaar price, which one-fourth shall be your profit in disposing of it.

19. *Kulūmivari*—Iron forgetax. The iron smelters are to pay you monthly at the rate of four silver fanams for each forge and they shall besides pay the usual house-rent to the sarkar.

20. *Chaulunamak*.—Inland salt. You are authorized either to make this article yourself exclusively, or to give the farm to others, but in the latter case, you must establish so much for each salt pan.

market as they will now be deprived of the small pittance hardly earned in disposing of it. It may here be generally remarked that the sāyar duties are levied on articles exclusively rented to the excise farmer, unless his under-renters export the said articles for sale into a different district from that they farm respectively.

16. Blackwood seems to have been omitted and as it is in request only by people in good circumstances, the tax might be double that on teak.

It must be remembered that fuel does not pay a duty to this farmer, the only tax levied on the poor people who bring this article for sale being a few sticks as phasgi which they generally separate from the bundle and give to the toll-gatherer as they pass him.

17. These bamboos have not hitherto been manufactured in the Bārahmahal, the hills of Javadi alone afford bamboos that are fit for the purpose, but the cowle favourable as it is, is not likely to be at all productive to the farmer.

18. This nut is used to fix the dye and gathered by the Irulars, who also collect the wild honey, being the only people from whom the ingredient can be procured; they are certain of being adequately paid for their trouble.

19. No objection has yet been made to the tax, but I think it likely that the house-rent in addition will not be paid without murmurs.

20. The great quantities of sea salt, which from a free intercourse with the coast are now imported into these districts, render this monopoly less objectionable, but otherwise its introduction into a country far inland would be grievously felt by the poor.

21. *Shora gutta*—saltpetre farm.— From the manufacturers of this article, you are permitted to exact for each salt pan a yearly tax of two star pagodas.

22. *Chūna gutta*—chunam farm.— The manufacturers of this article in a kasba or the principal village in a district are to pay you at the rate of four silver fanams per month for each kiln; if they manufacture in any of the subordinate villages, you are to exact two fanams per month.

23. *Pāsivari gutta*—tank fishfarm.— You have the exclusive privilege of fishing all the tanks (inams excepted). Should any person apply to you for a license, a written agreement must be entered into between you.

24. *Kuritaragu*—sheep farm.— For every sheep or goat (sucking lambs and kids excepted) you are to exact from *Dodde gollars*, *Kurubars* and *Irvulars* (the castes which usually breed sheep) and from them only at the rate of one silver fanam a head, yearly their flocks are to be numbered, but once a year in the month of *Ādi* (August). Should any of the breeders apply to you for license and you can agree upon the terms, there will be no necessity for numbering his flocks; but in every instance where you cannot come to an agreement, you are to number and exact as above directed; should any breeders make over to ryots or others any part of their flocks with a view to evade the duty, when proved against him or them, you are to take the *pomu* and besides an equivalent as a fine will be levied for the sarkar.

folds picking the best sheep which are ewes with young and that the sepoys who accompany them are guilty of various irregularities and finally that though they are sensible of the attention of Government to their circumstances in abolishing

21. The manufacturers of this article have hitherto been silent, but objections will probably accompany the farmer's demand, merely because it is unusual; their labour, however, being amply compensated by the price it bears, the tax seems reasonable.

22. Imposing a tax on this article and jaggery is so far objectionable that it will probably raise the price of two ingredients which are used in public buildings and the enquirer may be the first person to represent its impolicy.

23. In times of a great scarcity of water, the ryots are apt to complain of the fishermen who, they say, catching most fish when the tanks are nearly dry and collect numbers of people for the purpose of assistance, cause an expense of water which might be appropriated to the business of cultivation. Knowing this to be true, I have thought that the tank fish farm should in preference be given to the ryots. I have exempted inam tanks, but I am not sure whether it ought to have been done, especially since the Jagirdar of Devasamudram in the neighbourhood has in consequence of the promulgation of the *pomu* terms prohibited our including his tank in our farms, which had hitherto been done.

24. The tenor of this regulation exempts the ryots from paying the tax and the farmer objects that he is in consequence liable to be cheated out of his due, since the sheep breeders evade the duties; will mix their flocks with those of the ryots and make them a compensation besides for concealing them. The breeders on the other hand represent the hardship of being obliged to pay this tax and what they conceive to be equal to a tax, thus being obliged to furnish sheep for the garrisons for which they not only receive an adequate price but are sometimes paid in coins by which they are considerable losers; they complain of the peculiar grievance to which they are subjected by having their flocks numbered, a measure never before practised and which their superstitious notions impress them with the belief of causing a number of casualties; that the butchers insist on entering their

the former sheep tax yet they would prefer paying it (Pgs. 797) or even what it was before the breaking out of the war (Pgs. 1,353) to the inconvenience they must experience from the Regulation now proposed. In answer to these objections they were told that although the sarkar considering the great number of sheep which had been plundered and carried out of the country during the war, thought proper to excuse the usual tax paid by them to the former Government, it was unreasonable in them to expect that when circumstances would admit of it that tax or some other in lieu of it should not be again imposed; that the only way to avoid the inconvenience of having their flocks numbered once a year was for the principals among them to compromise with the farmer of the pomu for a certain sum annually, when that obnoxious step would be unnecessary, that as to the hardship of having their ewes carried away by the garrison butchers they were themselves chiefly to blame for that as far back as the year Ananda (1794-5) they were particularly enjoined to adopt this practice of cutting their lambs, to which had they paid attention the grievance now complained of would not have existed; and as to irregularities committed by sepoys could they only point out the offenders that they might depend on being redressed and that they should keep in mind the generosity of Government not only in having suspended the former kuritaragu (sheep tax) but in having also distributed among them 25,000 rupees for the cattle carried off during the war by the Kangundi and other poligars.

As a proof that attention was paid to former remonstrances on the part of these people, I shall subjoin translation of a *takid* issued to the Tahsildars of each district on the subject of sheep dated the 15th June 1795:—

“On the receipt of this order you are immediately to summon the Kurubars and principal sheep breeders in your district and you are to urge them without delay to set about cutting their lambs when they are one month or six weeks old; your district being assessed for garrison sheep in future, for every hundred sheep you furnish you are to give at the rate of 80 of these wedders and 20 fallow ewes, and for a smaller number, in the same proportion you are sometimes required to give the garrison butchers, lamb or kid, you are now desired to furnish at the rate of one of each kind for every ten sheep, from among the males, which have not been cut, you are to inform the breeders that the motive for issuing the present order is to prevent too great a consumption of the ewes, as the cut sheep will answer equally well for the gentlemen's table, you are by every means in your power to encourage the increase of sheep in your district and to inform such as wish to become breeders that they will receive advances of money from the sarkar to enable them to purchase sheep as well as a cowle, exempting them from paying a tax or furnishing any sheep for a certain period and you are to impress them with the necessity of attending to this order as their future interest is the object in view.”

25. *Ghi gutta—ghi farm.*—This farm is given to you exclusively with the exception of Javadipūr and you have received different measures, both for purchasing it from the ryots, and afterwards sending it with the company stamp on each. The *kachcha seer* is the weight of 24 Rupees and the lesser measures are according to that standard. The ryots are to sell their ghi to you alone at the following rates, viz.:—

From the beginning of *Ādi* (12th July 1797), to the end of *Māsi* (12th March 1798), being 8 months you are to pay for this article at the rate of one sultani fanam for $3\frac{1}{2}$ of the above *kachcha seers* and you are to dispose of it during the same period at the rate of 3 of the above *kachcha seers* per sultani fanam.

25. This monopoly was passed out in Pramadicha Samvatsar (1204-5) for star pagodas [] at the same time with the tobacco, but both were abolished the following year from an idea of their being oppressive to the poor. The hilly tract of Javadi being rented to the inhabitants in *lease* for five years, any new imposts ought not to affect them till the lease expires. Hitherto there have not been many complaints against this monopoly at first, indeed a temporary scarcity occasioned some murmurs but it was found that this was owing to the ryots not bringing it in sufficient quantities, which arose from a very severe drought in June, July and August, as well as from the time that is necessarily required to arrange a new branch

From the beginning of Panguni (13th March) to the end of Ani, 11th July 1798, you are to purchase this article at the rate of $3\frac{1}{4}$ of the above *kachcha seers* per sultani fanam and you are during that period to sell it at the rate of $2\frac{3}{4}$ of the above *kachcha seers* per sultani fanam.

When merchants purchase this commodity from you, you are to exact the following pomu from them, viz.:—

Wholesale dealers for each *nug* or bullock load.—16 sultani fanams.

Retailers who export—for each maund one silver fanam or at their option 1 *kachcha seer*, taragu or in kind.

26. *Tel gutta*—oil farm.—You are to exact from the oil manufacturers for each time his mill is set agoing, one *kachcha seer* of oil as *madip* and the following are the rates of pomu, which you are to demand from the purchasers of this article.

Mithā Tel (sweet oil) per nug 16 silver fanams.

Mithā Tel (sweet oil) per maund 2 silver fanams.

Erandi Tel (lamp oil) per nug 12 silver fanams.

Erandi Tel (lamp oil) per maund 1 silver fanam.

Mohay & ca (scented oil) per nug ...

Mohay & ca (scented oil) per maund 40 cash.

Should the manufacturers themselves or others employed by them dispose of oil, 1 star pagoda barja is to be demanded from each yearly; should they express a wish to assess themselves according to their ability for the amount, there is no objection, but though you may take less, you are prohibited from demanding more.

27. *Alag-gars*.—Persons who separate the gold from the dross in the goldsmith's crucibles.

From each person of this profession, you are to exact one star pagoda per annum; they may, if they please, rate themselves, but you are not to demand more.

28. *Lāl sūt*—Red thread.—The farm of this article is given to you exclusively. Dealers who shall bring it from Gudiyattam, etc., are to dispose of it to you alone and you are to sell it to Kaikolvars and Julahas at such a rate as to have a profit of four silver fanams in each pagoda of the prime cost and again of eight silver fanams if sold to any other caste.

29. You are to adhere strictly to the above rules and to exact the pomu on

of revenue musters of a seer and half a seer made of iron and weighing the former 24 and the latter 12 Rupees of liquid contents were given to the farmer, who was enjoined to cause similar ones be constructed for each district.

26. No objections have been made to this.

27. No objection.

28. No objection.

29. The farmer foreseeing the difficulties he would have to surmount from

each article according as it is laid down in your cowle; and you must not attempt to levy the taxes that are fixed, on wholesale dealers from those who are only retailers. If, in any instance, you shall collect more pomu, or deviate from the rule laid down for the sale of ghi, you shall be made to pay double the amount so over-collected as a fine. You are to pay your kists regularly according to the kistbandi and failing therein, you shall be deprived of your farm. In case there should be a scarcity in any of the districts of any article of which you have the exclusive farm, you are to take care that a supply equal to the demand be immediately sent and all your engagements with inferior farmers under you must be made in writing; otherwise in the event of any complaints being preferred against you, they will be believed and you punished accordingly.

the novelty of the imposts and the prejudices and opposition of interested people, pleaded hard for a *three years lease* of the farm. Whether he will be a gainer or a loser by the concern and how much, it is impossible to say. At first he made advantageous bargains for the different districts, but in consequence of subsequent abolitions, alterations and reductions, he was obliged to give them fresh cowle and in a few instances unable to settle the terms, he has staken some of the districts into his own management.

No. 2 in LXXVII.

TRANSLATION of a cowle patta in the name of Ram Chandra Rao, farmer of the sayar or customs in the Northern division, Ceded districts, for fasli 1207.

1. Whereas the farm of the sāyar or customs in the Bāramahal (Northern division) has been granted to you for *one year* or from the 1st day of *Ādi* of *Pingala Samvatsar* (12th July 1797) to the end of *Ani* (11th July 1798) inclusive, that is to say, you are to rent the *sthal-bharit*, *Arddhamarg*, *Baramarg*, *Mettu Chauki*, *Bazaars Phasgi*, *Varitaka Singoti*, *Barja Taragu*, *Zabti Rusūm*, *Jari Rusūm* and *Magamai* (excepting the *Kalkianapet* new bazaar, held on every Tuesday), fines from persons attempting to evade the customs and any unclaimed property, stolen or pawned, which may fall into your hands, and which must revert to the sarkar.

2. The following are the particular articles on which the customs are not to be levied, viz. :—

Horses, bought or sold if imported.

Grain, etc., for public store.

Magga taragu or loom tax.

Lal sut (red thread); suffid sut (white thread) and cotton.

Ryots singoti (the purchase of cattle by ryots).

Cloth manufactured in the Ceded districts when exported to Mysore or the Carnatic or from either of the divisions into another. Imports of cloth from Mysore or the Carnatic are to pay the usual duties.

Articles brought to the Pioneer bazaar by the merchants who were originally attached to the corps.

3. On the *Bhansa-Jins* or following sorts of grains, viz. :—

Gebūn—Wheat.

Harbara—Bengal gram.

Chāval—Rice.

Thuvāri-Dāl.

Ballar-Dāl.

Urdh.

Mūng—Green gram.

Hall sandi.

Bhoy chenna—Manilla gram.

Chur vāy—Pounded paddy.

Dhān Puri—Paddy cakes.

Dhān—Paddy.

Bajra.

Ragi.

Kodru chāval.

Samba do.

Ubālay do.

Thuvāri.

Ballar.

Kulthi—Horse gram.

Jawāri.

Makka Jawāri.

Samba.

Harrick.

Rala.

4. The following 22 articles being included in the pomu or excise are to be exempted the customs :—

Supāri—Betelnut.
Pān—Betel leaf.
Tambāku—Tobacco.
Ganja—Bhang.
Narēl—Cocoanuts.
Imli—Tamarinds.
Lāl mirch—Red chilies.
Jira—Cummin seeds.
Lahsan—Garlic.
Peaz—Onions.
Dhaniya—Carraway.

Mithā gūr—Soft sugar.
Nil—Indigo.
Tār Gūr—Palmyra jaggery.
Sēndhī—Toddy.
Mithā tel—Sweet oil.
Erandi tel—Lamp oil.
Jungly Erandi tel.
Mohay ka tel.
Meham ka tel.
Nīm ka tel.
Ghi.

In all 54 articles on which you are prohibited to exact the *sāyar* duties.

5. The remaining *sāyar* duties, excepting the great road customs on articles imported to the new village of Daulatabād, are given to you in farm for the sum of *Star Pagodas Three thousand* (S^t. Pags. 3,000) exclusive of all expenses.

6. You must pay your kists monthly according to the kistbandi, taking receipts for the same, and if you fail in your engagements, you will be punished and your property confiscated.

7. It has been specified above, that the weavers' loom tax has been abolished, it is now ordered that you exact the rate of 10/16 of a piece on every piece of cloth of the value of one Rupee.

8. You are prohibited from levying the arikass on boutiques which contain the articles only which are included in the pomu or excise. The usual *arikass* is to be exacted on such as contain articles, included in the *sāyar*.

9. You are not to demand the *sāyar* on articles, exclusively rented by the excise farmer or his subordinate renters, viz. :—

Mangos.
Jacks.
Sandal.
Oranges.

Wood-apples.
Limes.
Soap-seeds.

10. Should they be bought by retail merchants, the usual duties are to be levied on them and should the subordinate farmer of one district carry these articles for sale into another district, the duties are to be required.

11. It has been specified above that cotton and cotton-thread are to be excused the duties, if imported, but if exported to the Carnatic or Mysore, the *sāyar* must be demanded.

12. Should merchants or others attempt to evade the duties, they are to be brought before the Tahsildar for the purpose of investigation ; should it be proved against them, the farmer is to receive the established duty and an equivalent will be exacted as a fine to the sarkar.

No. 3 in LXXVII.

Account particulars of expenses of collection by the farmer of the customs, Northern division.

Number.	Description.	Districts.	Monthly.		Annually.		Amount of settlement.		Percentages of settlement.	
			Sp.	F. C.	Sp.	F. C.	Sp.	F. C.	Sp.	F. C.
		<i>Krishnagiri.</i>								
1	Moniyagāra ... ..	.....	3	17 31	...	...	...	...	...	...
6	Mutasaddis ... ..	.....	9	2 59	...	...	...	...	...	...
22	Chaukidars ... ..	.....	13	5 38	1	...	...	...	...	...
...	Saderward ... ..	.....	0	30 38	...	...	...	...	...	...
29	Total ...		26	10 77	314	41 44	...	...	...	...
		<i>Vaniyambādi.</i>								
1	Moniyagāra ... ..	.....	4	10 58	...	...	...	...	...	...
4	Mutasaddis ... ..	.....	8	1 72	...	...	...	...	...	...
27	Chaukidars ... ..	.....	17	31 15	...	...	...	...	...	...
...	Saderward ... ..	.....	0	30 38	...	...	...	...	...	...
32	Total ...		30	29 23	367	93 36	...	...	...	...

Number.	Description.	Districts.	Monthly.	Annually.	Amount of Settlement.	Percentage on Settlement.
		<i>Tiruppattūr.</i>	SP. F. C.	SP. F. C.	SP. F. C.	SP. F. C.
1	Moniyagāra ... ..	.....	4 10 38	...	...	...
4	Mutasaddis ... ..	.....	5 22 60	...	...	...
17	Chaukidars ... ..	.....	9 2 50	...	...	...
	Saderward ... ..	.....	0 30 38	...	...	...
22		Total ...	19 21 16	233 29 32	...	...
		<i>Kunnattūr.</i>				
2	Moniyagāra ... ..	.....	5 41 53	...	...	...
3	Mutasaddis ... ..	.....	6 15 57	...	...	...
18	Chaukidars ... ..	.....	10 10 76	...	...	...
	Saderward ... ..	.....	0 30 38	...	...	...
	Magamai ... ..	.....	1 19 61	...	...	...
23		Total ...	24 28 45	295 27 60	...	...
		<i>Kammenellūr.</i>				
1	Moniyagāra ... ..	.....	2 24 28	...	...	...
5	Mutasaddis ... ..	.....	8 1 72	...	...	...
17	Chaukidars ... ..	.....	8 9 42	...	...	...
	Saderward ... ..	.....	0 30 38	...	...	...
23		Total ...	19 21 15	233 29 20	...	...
		<i>Virabhadradrug.</i>				
2	Moniyagāra ... ..	.....	6 15 57	...	...	...
6	Mutasaddis ... ..	.....	9 33 8	...	...	...
24	Chaukidars ... ..	.....	12 39 4	...	...	...
	Saderward ... ..	.....	0 30 38	...	...	...
32		Total ...	29 28 27	355 25 4	...	...
		Grand total ...	150 4 23	1,801 6 36	3,000 0 0	60 0 0

No. 4 in LXXVII.

ACCOUNT particulars of expenses of collection by the farmer of the pomu or excise, Northern division in fasli 1209.

			SP. F. C.	SP. F. C.	SP. F. C.	SP. F. C.
2	Mutasaddis	<i>Krishnagiri.</i>	2 24 23	...	...	...
5	Chaukidars ... ..	.....	2 35 57	...	...	...
7		Total ...	5 15 0	64 0 0	...	...
		<i>Vaniyambādi.</i>				
5	Mutasaddis ... ..	.....	6 42 30	...	...	...
20	Chaukidars ... ..	.....	10 26 15	...	...	...
25		Total ...	17 28 45	210 12 60	...	...
		<i>Tiruppattūr.</i>				
7	Mutasaddis ... ..	.....	12 20 76	...	...	...
30	Chaukidars ... ..	.....	16 34 23	...	...	...
37		Total ...	29 10 19	350 32 68	...	...
		<i>Kunnattūr.</i>				
5	Mutasaddis ... ..	.....	7 24 4	...	...	...
18	Chaukidars ... ..	.....	9 17 69	...	...	...
21		Total ...	16 41 73	203 7 76	...	...
		<i>Kammenellūr.</i>				
5	Mutasaddis ... ..	.....	6 15 57	...	...	...
18	Chaukidars ... ..	.....	9 14 4	...	...	...
21		Total ...	15 29 61	187 42 12	...	...
		<i>Virabhadradrug.</i>				
10	Mutasaddis ... ..	.....	12 4 61	...	...	...
14	Chaukidars ... ..	.....	7 12 50	...	...	...
24		Total ...	19 17 31	232 28 52	...	...
		<i>Attached to the farmer.</i>				
2	Mutasaddis ... ..	.....	7 8 65	...	...	...
8	Chaukidars ... ..	.....	6 34 61	...	...	...
10		Total ...	13 43 46	167 27 72	...	...
45		Grand total ...	118 1 35	1,416 17 20	4,500 0 0	31 22 40

Shudamed Sāyar Tirvai Dittam or established rates of customs in the Bāramahal Ceded districts.

Articles. (1)	Mādis or Custom Tolls.																
	Krishnagiri.			Jagadēvampatti.			Mahrasgurrh.		Kaveripatam.			Dandābād sthal- bharit.	Vāniyambādi.			Pērandapalli.	
	Bara- marg. (2)	Arddha- marg. (3)	Sthal- bharit. (4)	Bara- marg. (5)	Arddha- marg. (6)	Sthal- bharit. (7)	Arddha- marg. (8)	Sthal- bharit. (9)	Bara- marg. (10)	Arddha- marg. (11)	Sthal- bharit. (12)		Bara- marg. (14)	Arddha- marg. (15)	Sthal- bharit. (16)	Arddha- marg. (17)	Sthal- bharit. (18)
BULLOCK LOADS.																	
Namek—Sea salt	0 0 8	0 0 8	0 1 0	0 0 8	0 0 8	0 0 12	0 0 4	0 0 6	0 0 12	0 0 8	0 0 8	0 0 10	0 1 12	0 1 12	0 2 0	0 0 8	0 0 8
Imli—Tamarind	0 0 12	0 0 12	0 1 0	0 0 12	0 1 8	0 2 0	0 0 6	0 0 8	0 1 8	0 1 0	0 1 0	0 1 2	0 1 12	0 1 12	0 2 0	0 1 0	0 1 0
Til—Oil seeds	0 0 12	0 0 12	0 1 0	0 0 12	0 0 12	0 1 0	0 0 6	0 0 8	0 1 8	0 1 0	0 1 0	0 1 2	0 2 4	0 2 4	0 2 8	0 1 0	0 1 0
Erandi—Lamp oil seeds	0 0 12	0 0 12	0 1 0	0 0 12	0 0 12	0 1 0	0 0 6	0 0 8	0 1 8	0 1 0	0 1 0	0 0 14	0 1 8	0 1 8	0 1 12	0 0 8	0 0 8
Janap—Flax seed	0 0 12	0 0 12	0 1 0	0 1 8	0 1 8	0 2 0	0 0 8	0 0 12	0 0 12	0 0 8	0 0 8	0 1 2	0 2 0	0 2 0	0 2 4	0 1 0	0 1 0
Sufid sūt—White cotton thread	0 3 0	0 3 0	0 5 0	0 4 0	0 4 0	0 5 0	0 0 8	0 0 12	0 6 0	0 4 0	0 4 0	0 2 10	0 2 8	0 2 8	0 2 8	0 2 0	0 2 0
Khopra—Preserved cocoa	0 1 8	0 1 8	0 2 0	0 1 8	0 1 8	0 2 0	0 0 12	0 1 4	0 1 8	0 2 0	0 2 0	0 1 10	0 2 4	0 2 4	0 2 8	0 1 4	0 1 4
Rāt—Cotton	0 0 12	0 0 12	0 1 0	0 2 0	0 2 0	0 3 0	0 0 6	0 0 8	0 1 8	0 1 0	0 1 0	0 1 6	0 2 8	0 2 8	0 2 8	0 1 4	0 1 4
Mom—Bees wax	0 2 0	0 2 0	0 3 0	0 4 0	0 4 0	0 5 0	0 0 12	0 1 0	0 5 0	0 5 0	0 5 0	0 3 2	0 5 0	0 5 0	0 5 0	0 2 0	0 2 0
Chini Shakkar—Soft sugar	0 1 8	0 1 8	0 2 0	0 1 8	0 1 8	0 2 0	0 2 0	0 1 8	0 5 0	0 5 0	0 5 0	0 2 10	0 5 0	0 5 0	0 5 0	0 2 8	0 2 8
Misri—Sugar candy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Supāri—Betelnut	0 1 8	0 1 8	0 2 0	0 2 0	0 2 0	0 2 8	0 0 8	0 0 10	0 1 8	0 1 0	0 1 0	0 1 6	0 2 8	0 2 8	0 2 8	0 1 0	0 1 0
Kālāmīrch—Black pepper	0 1 8	0 1 8	0 2 0	0 2 0	0 2 0	0 2 8	0 0 10	0 0 12	0 1 8	0 1 0	0 1 0	0 1 10	0 2 8	0 2 8	0 2 8	0 1 0	0 1 0
Rāyān—Mustard seed	0 1 8	0 1 8	0 2 0	0 1 8	0 1 8	0 2 0	0 0 8	0 0 10	0 3 0	0 2 0	0 2 0	0 1 6	0 2 4	0 2 4	0 2 8	0 0 8	0 0 8
Sandal Khōre—Sandalwood	0 0 12	0 0 2	0 1 0	0 0 12	0 0 12	0 1 0	0 1 0	0 1 8	0 3 12	0 2 8	0 2 0	0 1 10	0 2 8	0 2 8	0 2 8	0 1 0	0 1 0
Sikkai—Soap seeds	0 0 12	0 0 12	0 1 0	0 1 8	0 1 8	0 2 0	0 0 6	0 0 8	0 2 4	0 1 8	0 1 0	0 1 6	0 2 0	0 2 0	0 2 4	0 1 0	0 1 0
Goni Tāt—Gunny	0 1 8	0 1 8	0 2 0	0 1 8	0 1 8	0 2 0	0 0 8	0 0 10	0 6 0	0 4 0	0 4 0	0 1 10	0 2 8	0 2 8	0 2 8	0 1 0	0 1 0
Mohay ka khal	0 1 0	0 1 0	0 1 8	0 0 12	0 0 12	0 1 0	0 0 4	0 0 6	0 0 12	0 0 8	0 1 0	0 0 14	0 1 4	0 1 4	0 1 8	0 0 8	0 0 8
Folād Tanki—Steel bars	0 2 0	0 2 0	0 3 0	0 2 0	0 2 0	0 3 0	0 1 4	0 1 0	0 2 4	0 1 8	0 1 6	0 2 2	0 2 8	0 2 8	0 2 8	0 1 0	0 1 0
Ajvan—Massala	0 0 12	0 0 12	0 1 0	0 1 0	0 1 0	0 1 4	0 1 0	0 1 4	0 3 0	0 2 0	0 2 0	0 1 6	0 1 12	0 1 12	0 2 0	0 1 0	0 1 0
Mēthi do.	0 1 8	0 1 8	0 2 0	0 1 8	0 1 8	0 2 0	0 0 8	0 0 10	0 1 8	0 1 0	0 1 0	0 1 6	0 2 8	0 2 8	0 2 8	0 1 0	0 1 0
Tandaval used in fire works	0 0 12	0 0 12	0 1 0	0 0 12	0 0 12	0 1 0	0 1 8	...	0 2 4	0 1 8	0 1 8	0 1 10	0 2 8	0 2 8	0 2 8	0 1 0	0 1 0
Sarti patta used in dyeing	0 0 12	0 0 12	0 1 0	0 2 0	0 2 0	0 2 8	0 0 6	0 0 8	0 0 12	0 0 8	0 0 8	0 1 6	0 2 8	0 2 8	0 2 8	0 1 4	0 1 4
Kāju—Cnshu-ntta	0 3 0	0 3 0	0 4 0	0 3 0	0 3 0	0 4 0	0 2 0	0 3 0	...	...	...	0 2 10	0 2 8	0 2 8	0 2 8	0 1 4	0 1 4
Baldhap used in fire works	0 2 0	0 2 0	0 3 0	0 2 0	0 2 0	0 3 0	0 2 0	0 3 0	...	...	...	0 2 6	0 2 8	0 2 8	0 2 8	0 1 0	0 1 0
Lākh—Country sealing wax	0 2 0	0 2 0	0 3 0	0 2 0	0 2 0	0 3 0	0 1 8	0 2 0	0 1 8	0 1 0	0 1 0	0 2 2	0 2 8	0 2 8	0 2 8	0 1 0	0 1 0
Khaakhas—Scented grass	0 1 8	0 1 8	0 2 0	0 1 8	0 1 8	0 2 0	0 2 0	...	...	...	...	0 2 6	0 2 8	0 2 8	0 2 8	0 1 4	0 1 4
Badām—Almonds	0 3 0	0 3 0	0 4 0	0 3 0	0 3 0	0 4 0	0 2 0	...	...	...	...	0 2 10	0 2 8	0 2 8	0 2 8	0 2 8	0 2 8
Shahad—Honey	0 1 8	0 1 8	0 2 0	0 1 8	0 1 8	0 2 0	0 1 0	0 1 4	0 5 0	0 5 0	0 5 0	0 1 14	0 2 8	0 2 8	0 2 12	0 1 0	0 1 0
Putten chakka used in dyeing	0 0 12	0 0 12	0 1 0	0 0 12	0 0 12	0 1 0	0 0 6	0 0 8	0 2 8	0 2 8	0 2 8	0 1 6	0 2 8	0 2 8	0 2 8	0 1 4	0 1 4
Nona chakka— do.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chiranjivi chakka— do.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tagara bij—seed do.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Shora namak—Saltpetre	0 2 0	0 2 0	0 3 0	0 2 0	0 2 0	0 3 0	0 1 8	0 2 0	0 3 0	0 2 0	0 2 0	0 1 10	0 2 8	0 2 8	0 2 8	0 0 8	0 0 8
Gandak—Brimstone	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kottai nut used with betel	0 0 12	0 0 12	0 1 0	0 2 0	0 2 0	0 2 8	0 0 8	0 0 10	0 3 0	0 2 0	0 2 0	0 1 6	0 2 8	0 2 8	0 2 8	0 2 6	0 1 0
Nil bij—Indigo seed	...	...	...	...	...	...	...	...	...	...	...	0 2 2	...	...	...	...	...
Pamri Kaprā—Pamri cloths	0 3 8	0 3 8	0 6 0	0 6 0	0 6 0	0 8 0	0 1 8	...	0 8 0	0 8 0	0 8 0	0 5 2	1 0 0	1 0 0	1 0 0	0 3 0	0 3 0
Salem Kaprā—Salem do.	0 3 0	0 3 0	0 5 0	0 6 0	0 6 0	0 8 0	0 1 8	...	0 6 0	0 6 0	0 6 0	0 4 2	0 7 0	0 7 0	0 7 0	0 3 0	0 3 0
Bangalore Kaprā—Bangalore cloths	0 4 0	0 4 0	0 7 0	0 6 0	0 6 0	0 8 0	0 1 8	...	0 8 0	0 8 0	0 8 0	0 5 2	1 0 0	1 0 0	1 0 0	0 3 0	0 3 0
Tābba—Copper	0 3 0	0 3 0	0 4 0	0 3 0	0 3 0	0 4 0	0 2 0	...	0 6 0	0 4 0	0 4 0	0 3 2	0 5 0	0 5 0	0 5 0	0 2 0	0 2 0
Resham—Raw silk	0 3 0	0 3 0	0 4 0	0 3 0	0 3 0	0 4 0	0 2 0	...	1 5 0	1 0 0	1 0 0	0 9 2	1 0 0	1 0 0	1 0 0	0 8 0	0 8 0
Shish—Lead	0 2 0	0 2 0	0 3 0	0 2 0	0 2 0	0 3 0	0 2 0	...	0 3 0	0 2 0	0 2 0	0 2 10	0 5 0	0 5 0	0 5 0	0 2 0	0 2 6
Ūd—Frankincense	0 2 0	0 2 0	0 3 0	0 3 0	0 3 0	0 5 0	0 2 0	...	1 2 0	0 8 0	0 8 0	0 3 6	0 5 0	0 5 0	0 5 0	0 1 0	0 1 0
Kāfur—Camphor	0 3 0	0 3 0	0 5 0	0 3 0	0 3 0	1 0 0	0 2 0	...	1 2 0	0 8 0	0 8 0	0 4 2	0 5 0	0 5 0	0 5 0	0 2 0	0 2 0
Bānāth—Woollen cloth	0 7 0	0 7 0	1 5 0	0 8 0	0 8 0	0 5 0	0 2 0	...	0 8 2	1 0 0	1 0 0	0 8 2	1 0 0	1 0 0	1 0 0	0 5 0	0 5 0
Palasarag—Spices	0 3 0	0 3 0	0 5 0	0 4 0	0 4 0	...	...	...	1 2 0	0 8 0	0 8 0	0 4 2	0 5 0	0 5 0	0 5 0	0 1 12	0 1 12
Pipali—A medicine	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Shudamed Sayar Tirvai Dittam or established rates of customs in the Baramahal Ceded districts—cont.

Articles.	Mandis or Custom Tolls.														
	Alangāyam.			Tiruppattūr.			Kāgankarai and Kunnattūr.			Singarappet.			Kammenellūr.		
	Baramarg.	Arddhamarg.	Sthalbharit.	Baramarg.	Arddhamarg.	Sthalbharit.	Baramarg.	Arddhamarg.	Sthalbharit.	Baramarg.	Arddhamarg.	Sthalbharit.	Baramarg.	Arddhamarg.	Sthalbharit.
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	
BULLOCK LOADS—cont.															
Namak—Sea salt	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 0 8	0 0 8	0 0 8	0 1 3½	0 0 13	0 0 15½	0 0 8	0 0 8	0 0 8
Imli—Tamarind	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 2 3½	0 1 5	0 1 11½	0 1 8	0 1 8	0 1 8
Til—Oil seeds	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 2 3½	0 1 5	0 1 11½	0 1 4	0 1 4	0 1 4
Erandi—Lamp-oil seeds	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 0 8	0 0 8	0 0 8	0 2 3½	0 1 5	0 1 11½	0 1 0	0 1 0	0 1 0
Janap—Flax seed	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 2 3½	0 1 5	0 1 11½	0 0 12	0 0 12	0 0 12
Sufid sūt—White cotton thread	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 2 8	0 2 8	0 2 8	0 4 9	0 3 1	0 3 11½	0 4 0	0 4 0	0 4 0
Khopra—Preserved cocoa	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 3 15½	0 2 11	0 3 3½	0 1 8	0 1 8	0 1 8
Būi—Cotton	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 1 8	0 1 8	0 1 8	0 4 9½	0 3 1	0 3 11½	0 1 0	0 1 0	0 1 0
Moru—Bees wax	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 2 8	0 2 8	0 2 8	0 5 3½	0 3 5	0 4 3½	0 3 0	0 3 0	0 3 0
Chini shakkar—Soft sugar	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 2 8	0 2 8	0 2 8	0 5 3½	0 3 5	0 4 3½	0 2 0	0 2 0	0 2 0
Misri—Sugarcandy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Supāri—Betelnut	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 3 15½	0 2 11	0 3 3½	0 1 8	0 1 8	0 1 8
Kālāmīrch—Black pepper	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 3 15½	0 2 11	0 3 3½	0 1 8	0 1 8	0 1 8
Rāyan—Mustard seed	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 3 5½	0 2 1	0 2 11½	0 1 0	0 1 0	0 1 0
Sandal Khōre—Sandalwood	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 3 5½	0 2 1	0 2 11½	0 2 0	0 2 0	0 2 0
Sikakai—Soap seeds	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 3 5½	0 2 1	0 2 11½	0 1 0	0 1 0	0 1 0
Goni Tūt—Gunny	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 3 5½	0 2 1	0 2 11½	0 1 8	0 1 8	0 1 8
Mohay Ka khal	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 3 5½	0 2 1	0 2 11½	0 0 8	0 0 8	0 0 8
Folād Tanki—Steel bars	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 2 8	0 2 8	0 2 8	0 3 5½	0 2 1	0 2 11½	0 1 8	0 1 8	0 1 8
Ajvan—Massala	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 3 5½	0 2 1	0 2 11½	0 0 12	0 0 12	0 0 12
Mēthi— do.	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 3 5½	0 2 1	0 2 11½	0 1 0	0 1 0	0 1 0
Tandaval used in fire works	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 3 5½	0 2 1	0 2 11½	0 0 8	0 0 8	0 0 8
Surti patta used in dyeing	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 3 5½	0 2 1	0 2 11½	0 1 0	0 1 0	0 1 0
Kāju—Cashu-nuts	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 8	0 5 8	0 5 8	0 3 5½	0 3 5	0 4 3½	...	...	...
Baldhūp used in fire works	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 8	0 5 8	0 5 8	0 3 5½	0 3 5	0 4 3½	...	...	...
Lākh—Country sealing wax	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 8	0 5 8	0 5 8	0 3 5½	0 3 5	0 4 3½	...	...	...
Khaskhas—Scented grass	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 8	0 5 8	0 5 8	0 3 5½	0 2 11	0 3 3½	...	...	...
Badām—Almonds	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 8	0 5 8	0 5 8	0 2 5½	0 2 11	0 3 3½	...	...	...
Shahad—Honey	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 3 5½	0 2 11	0 3 3½	0 3 0	0 3 0	0 3 0
Putten chakka used in dyeing	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 3 5½	0 2 11	0 2 11½	0 1 0	0 1 0	0 1 0
Nona chakka— do.	...	...	...	...	...	...	0 1 0	0 1 0	0 1 0	...	...	...	0 0 8	0 0 8	0 0 8
Chiranjivi chakka— do.	...	...	...	...	...	...	0 1 0	0 1 0	0 1 0	...	...	...	0 0 8	0 0 8	0 0 8
Tagara bīj—Seed do.	...	...	...	...	...	...	0 1 0	0 1 0	0 1 0	...	...	...	0 0 8	0 0 8	0 0 8
Shora namak—Saltpetre	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 3 5½	0 2 1	0 2 11½	...	...	...
Gandak—Brimstone	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kottai-nut used with betel	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	...	...	...	...	...	...
Nīl bīj—Indigo seed	...	...	...	...	...	...	0 2 8	0 2 8	0 2 8	...	...	...	0 0 8	0 0 8	0 0 8
Pamri Kaprā—Pamri cloths	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 3 8	0 3 8	0 3 8	0 5 3½	0 3 5	0 4 3½	0 6 0	0 6 0	0 6 0
Salem Kaprā—Salem do.	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 3 8	0 3 8	0 3 8	0 5 3½	0 3 5	0 4 3½	0 4 0	0 4 0	0 4 0
Bangalore Kaprā—Bangalore cloths	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 3 8	0 3 8	0 3 8	0 5 3½	0 3 5	0 4 3½	0 6 0	0 6 0	0 6 0
Tāmba—Copper	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 3 8	0 3 8	0 3 8	0 5 3½	0 3 5	0 4 3½	...	...	...
Besham—Raw silk	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	2 0 0	2 0 0	2 0 0	0 5 3½	0 3 5	0 4 3½	1 0 0	1 0 0	1 0 0
Shish—Lead	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 2 8	0 2 8	0 2 8	0 5 3½	0 3 5	0 4 3½	...	...	...
Ud—Frankincense	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 3 8	0 3 8	0 3 8	0 5 3½	0 3 5	0 4 3½	...	...	...
Kāfur—Camphor	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 3 8	0 3 8	0 3 8	0 5 3½	0 3 5	0 4 3½	...	...	...
Bānāth—Woollen cloth	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	1 0 0	1 0 0	1 0 0	0 5 3½	0 3 5	0 4 3½	1 0 0	1 0 0	1 0 0
Palasarag—Spices	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 7 0	0 3 8	0 3 8	0 3 8	0 5 3½	0 3 5	0 4 3½	...	...	...
Pipali—A medicine	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

17-A

IMPOSTS

131

Shudamed Sāyar Tirvai Dittam or established rates of customs in the Bāramahal Ceded districts—cont.

Articles.	Mandis or Custom Tolls.														
	Kallāvi.			Muttūr.			Kārimangalam.			Palakodu.			Bāyakkōttai.		
	Baramarg.	Arddha-marg.	Sthal-bharit.	Baramarg.	Arddha-marg.	Sthal-bharit.	Baramarg.	Arddha-marg.	Sthal-bharit.	Baramarg.	Arddha-marg.	Sthal-bharit.	Baramarg.	Arddha-marg.	Sthal-bharit.
(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
BULLOCK LOADS—cont.															
Namak—Sea salt	0 0 8	0 0 6	0 0 8	0 0 8	0 0 8	0 0 8	0 0 12	0 0 8	0 0 8	0 0 8	0 0 8	0 0 12	0 0 8	0 0 8	0 0 8
Imlk—Tamarind	0 1 4	0 1 0	0 1 8	0 2 0	0 2 0	0 2 8	0 1 8	0 1 0	0 1 0	0 1 8	0 1 8	0 1 8	0 1 0	0 1 0	0 1 0
Til—Oil seeds	0 0 14	0 0 12	0 1 0	0 0 12	0 0 12	0 1 0	0 1 8	0 1 0	0 1 8	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0
Erandi—Lamp-oil seeds	0 0 6	0 0 4	0 0 12	0 0 10	0 0 10	0 0 12	0 1 8	0 1 0	0 1 0	0 0 8	0 0 8	0 0 12	0 0 12	0 0 12	0 0 12
Janap—Flax seed	0 0 12	0 0 8	0 0 1	0 0 12	0 0 12	0 1 0	0 0 12	0 0 8	0 0 8	0 0 12	0 0 12	0 0 12	0 0 12	0 0 12	0 0 12
Sufid sūt—White cotton thread	0 1 8	0 1 0	0 2 0	0 2 8	0 2 8	0 3 0	0 6 0	0 4 0	0 4 0	0 2 8	0 2 8	0 3 0	0 3 0	0 3 0	0 3 0
Khopra—Preserved cocoa	0 1 8	0 1 0	0 2 0	0 1 8	0 1 8	0 2 0	0 1 8	0 2 0	0 2 0	0 2 0	0 2 0	0 2 8	0 1 8	0 1 8	0 1 8
Rūi—Cotton	0 1 8	0 1 0	0 2 0	0 1 8	0 3 0	0 4 0	0 1 8	0 1 0	0 1 0	0 1 8	0 1 8	0 2 0	0 1 0	0 1 0	0 1 0
Mom—Bees wax	0 3 0	0 2 0	0 4 0	0 3 0	0 3 0	0 3 0	0 5 0	0 5 0	0 5 0	0 3 0	0 3 0	0 3 4	0 8 0	0 8 0	0 8 0
Chini shakkar—soft sugar	0 3 0	0 2 0	0 4 0	...	...	...	0 5 0	0 5 0	0 5 0	0 4 0	0 4 0	0 5 0	0 2 0	0 2 0	0 2 0
Misri—Sugar-candy	...	...	...	0 1 0	0 1 0	0 1 8	...	...	...	0 3 0	0 3 0	0 3 8	...	...	...
Supāri—Betel-nut	0 1 8	0 1 0	0 2 0	0 2 4	0 2 4	0 2 8	0 1 8	0 1 0	0 1 0	0 1 0	0 1 0	0 1 8	0 1 0	0 1 0	0 1 0
Kalāmīrch—Black-pepper	0 2 4	0 2 0	0 2 0	0 1 4	0 1 4	0 2 0	0 1 8	0 1 0	0 1 0	0 1 8	0 1 8	0 2 0	0 1 0	0 1 0	0 1 0
Bāyān—Mustard seed	0 1 8	0 1 0	0 2 0	0 1 8	0 1 8	0 2 0	0 3 0	0 2 0	0 2 8	0 2 0	0 2 0	0 3 0	0 1 0	0 1 0	0 1 0
Sandal Khōre—Sandalwood	...	...	...	0 1 8	0 1 8	0 2 0	0 3 12	0 2 8	0 1 8	0 3 0	0 3 0	0 4 0	0 3 0	0 3 0	0 3 0
Sikakai—Soap seeds	0 1 8	0 1 4	0 2 0	0 1 8	0 1 8	0 2 0	0 2 4	0 1 8	0 4 0	0 3 0	0 2 0	0 2 8	0 3 0	0 3 0	0 3 0
Goni Tāt—Gunny	0 1 8	0 1 0	0 2 0	0 0 8	0 0 8	0 1 0	0 6 0	0 4 0	0 1 0	0 3 0	0 3 0	0 4 0	0 2 0	0 2 0	0 2 0
Mohay ka khal	0 0 12	0 0 8	0 1 0	0 3 0	0 3 0	0 4 0	0 0 12	0 0 8	0 1 0	0 0 12	0 0 12	0 1 0	...	...	...
Folād Tanki—Steel bars	0 3 0	0 2 8	0 4 0	0 2 0	0 2 0	0 3 0	0 0 12	0 0 8	0 1 8	0 4 0	0 4 0	0 4 8	0 2 0	0 2 0	0 2 0
Ajvan—Massala	0 2 8	0 2 0	0 3 0	0 1 8	0 1 8	0 2 0	0 2 0	0 4 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
Mēthi—do.	0 1 12	0 1 8	0 2 0	0 2 8	0 2 8	0 3 0	0 3 0	0 3 0	0 1 0	0 1 8	0 1 8	0 2 0	0 3 0	0 3 0	0 3 0
Tandaval used in fire works	0 2 4	0 2 0	0 3 0	0 1 12	0 1 12	0 2 8	0 2 0	0 1 8	0 1 8	0 1 8	0 1 8	...	0 1 0	0 1 0	0 1 0
Surti patta used in dyeing	0 1 8	0 1 0	0 2 0	0 3 0	0 3 0	0 4 0	0 3 0	0 2 0	0 0 8	...	...	0 3 0	0 3 0	0 3 0	0 3 0
Kāju—Cashu-nuts	0 3 0	0 2 0	0 4 0	0 3 0	0 3 0	0 4 0	0 2 0	0 4 0	0 0 8	0 4 0	0 5 0	...	...	...	...
Raidhāp used in fire works	0 3 0	0 2 0	0 3 0	0 2 8	0 2 8	0 3 0	0 0 12	0 0 8	...	0 3 0	0 3 0	0 3 0	...	...	...
Lākh—Country sealing wax	0 2 8	0 2 0	0 3 0	0 4 0	0 4 0	0 5 0	0 1 8	0 1 0	0 1 0	0 2 0	0 2 0	0 2 0	...	...	...
Khaaskhas—Scented grass	0 4 0	0 3 0	0 5 0	0 3 0	0 3 0	0 4 0	...	...	...	0 2 0	0 2 0	0 2 0	...	...	...
Badām—Almonds	0 3 0	0 2 0	0 4 0	0 1 8	0 1 8	0 2 0	...	...	...	0 2 0	0 2 0	0 2 0	...	...	...
Shabad—Honey	0 2 0	0 1 0	0 3 0	0 2 0	0 2 0	0 3 0	0 5 0	0 5 0	0 5 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
Putten chakka used in dyeing	0 2 8	0 2 0	0 3 0	...	...	...	0 2 8	0 3 8	0 2 8	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
Nona chakka—do.	...	...	...	...	...	...	...	...	...	0 2 0	0 2 0	0 2 0	0 3 0	0 3 0	0 3 0
Chiranjivi chakka—do.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tagara bij—Seed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Shora namak—Saltpetre	0 2 0	0 1 8	0 2 4	0 2 0	0 2 0	0 2 4	0 3 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 8	0 2 0	0 2 0	0 2 0
Gandak—Brimstone	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kottai-nut used with betel	0 1 12	0 1 8	0 2 0	0 1 8	0 1 8	0 2 0	0 3 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 8	0 1 0	0 1 0	0 1 0
Nil bij—Indigo seed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pamri Kaprā—Pamri cloths	0 7 0	0 5 0	0 9 0	0 7 0	0 7 0	1 0 0	0 8 0	0 8 0	0 8 0	0 6 0	0 6 0	0 8 0	0 4 0	0 4 0	0 4 0
Salem Kaprā—Salem do.	0 5 0	0 4 0	0 5 0	0 5 0	0 5 0	0 7 0	0 6 0	0 6 0	0 6 0	0 4 0	0 4 0	0 8 0	0 4 0	0 4 0	0 4 0
Bangalore Kaprā—Bangalore cloths	0 7 0	0 5 0	0 9 0	0 7 0	0 7 0	1 0 0	0 8 0	0 8 0	0 8 0	0 6 0	0 6 0	0 8 0	0 5 0	0 5 0	0 5 0
Tābā—Copper	0 3 0	0 2 0	0 4 0	0 3 0	0 3 0	0 4 0	0 6 0	0 4 0	0 4 0	0 2 0	0 2 0	0 3 0	0 3 0	0 3 0	0 3 0
Resham—Raw silk	0 8 0	0 5 0	1 0 0	0 9 0	0 9 3	1 0 0	0 5 0	0 1 0	0 1 0	0 2 0	0 2 0	0 3 0	0 3 0	0 3 0	0 3 0
Shish—Lead	0 3 0	0 2 8	0 3 8	0 3 0	0 3 0	0 3 8	0 3 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 8	0 3 0	0 3 0	0 3 0
Ud—Frankincense	0 3 0	0 2 8	0 3 8	0 3 0	0 3 0	0 3 8	1 2 0	0 0 8	0 0 8	0 4 0	0 4 0	0 4 0	...	...	...
Kāfut—Camphor	0 5 0	0 4 0	0 6 0	0 5 0	0 5 0	0 6 0	1 2 0	0 0 8	0 0 8	0 6 0	0 6 0	0 6 0	...	...	...
Bānāth—Woolen cloth	1 0 0	0 9 0	1 2 0	1 0 0	1 0 0	1 2 0	...	...	...	...	...	...	...	...	...
Palasarag—Spices	0 5 0	0 4 0	0 5 0	0 5 0	0 5 0	0 7 0	1 2 0	0 0 8	0 0 8	0 6 0	0 6 0	0 7 0	0 3 0	0 3 0	0 3 0
Pipali—A medicine	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

No. LXXVII.

Letter—from J. B. TRAVERS, Esq., Deputy Commissioner.

To—Lieut.-Col. A. READ, Superintendent Collector of the Bāramahal and Salem districts.

Dated—Fort St. George, the 16th January 1798.

The enclosed extract from the Board's Proceedings of the 11th instant, respecting the two modes of renting the customs or managing them by amāni, is transmitted for your consideration and the Board desire to receive your remark upon it as soon as possible.

No. I in LXXVIII.

EXTRACT from the Proceedings of the Board of Revenue, dated 11th January 1798.

1. The Board in their general instructions of the 9th November 1794, to the Collectors in the Northern Circars, desired it might be adopted as a principle not to farm the duties, but to retain them under the Company's immediate management, conceiving it the most probable means of meliorating if not of putting a stop to the various oppressions and grievances that had prevailed in the collection of the inland customs and intimated that they must rely on the best exertions of the Collectors for establishing proper regulations and check on the conduct of the native officers employed in this department. Several of the Collectors, whose opinions are entitled to much consideration, having at different times offered their sentiments against the adoption of this principle, the Board think it necessary to compare them with the motives which influenced them in prescribing it and to desire the opinions of all the Collectors upon the arguments that may be stated in support of and against the amāni system.

2. Frequent instances had occurred of unjust exaction and vexatious delay on the part of renters, the collection of the sāyar, which Collectors were obliged in some degree, to wink at, from apprehension of losing a part of the rent, if the farmer were not fully supported, from these irregularities, the commerce of the country was greatly injured and rather than suffer the continuance of so great an evil, it was judged prudent to hazard the sacrifice of a small part of the sāyar revenue by placing it under amāni. For though the Collector should be unable entirely to prevent the misconduct of his servants, it was thought, if they derived undue advantage, it would rather be for relinquishing than by too rigorously insisting on the utmost dues of Government, whereby the trade of the country would virtually be encouraged. It was also considered that sāyars have less opportunity than other amāni servant to pilfer and that a vigilant Collector would be able to establish such checks as would prevent imposition of any magnitude.

3. On the other hand it has been forcibly urged that from the number and dispersed situations of the chaukis, the variety of articles on which customs are levied and the great number of servants required to be employed, a Collector cannot, without devoting too great a share of his time to this one object, form an efficient control over them, that the inhabitants fear to complain to the Collector of his servants, as in fact complaining against the sarkar and that they arrogate to themselves an authority to oppress and restrain by their menaces the complaints of those they injure, at the same time that the public revenue is embezzled. Whereas if there be a renter, the people are always forward to complain if they believe the Collector will enquire into and redress their grievances, that he cannot use the sarkar's name as a cover for oppression, and pays a stipulated rent which ascertains to the sarkar a much higher revenue than is obtained under amāni. Consequently that by the latter system, there is a sacrifice of revenue without effecting the object desired.

4. As it is the anxious wish of the Board while inland duties continue to be levied, that their collection should be rendered as little oppressive as possible.

Agreed that copy of the foregoing be sent to all the Collectors and that they be desired to afford their sentiments without delay, on the two modes of rent and amāni.

No. LXXIX

Letter—from Captain J. G. GRAHAM, Assistant Collector.

To—Lieut.-Col. A. READ, Superintendent.

Dated—Krishnagiri, the 2nd March 1798.

I have been favoured with your letter, under date, the 21st of last month, ating objections made by certain descriptions of weavers to pay what is erroneously stated the loom-tax, as newly established. In compliance with your directions, the Jādars or Sēniyars, the Vakils and Kōliyars have been here to make their representations, in consequence of which the following orders have been despatched to each district "that from the first of Karthigai corresponding to the 13th of November last, and the period at which the new regulation was promulgated, the Jādars or Sēniyars and Kaikolvans shall pay to the sāyar farmer a monthly barja in lieu of the chhāpavari or stamp duties (not the Maggavari or

loom-tax) of 3 silver fanams, that the Koliyars whose sole occupation is that of weaving shall pay 2 fanams, those who both weave and cultivate land, 1½ fanams, and those who are employed as sarkar totis 1 fn. per month, that from the beginning of the year to the above date, the *chhāpavari* shall be exacted from all descriptions who have not hitherto paid it, disputes about the number and quality of the pieces to be settled on oath and their value appreciated by four *varttakas* and that the Koliyars, who may have paid at the rate of 3 fs., shall be credited the difference, each according to the nature of his occupation."

2. It was in consequence of the numerous complaints preferred against raising the *chhāpavari* that I recommended to the *sāyar* farmer, the measure of compounding with the weavers for 3 fs. monthly as to the former putting his own valuation on the different cloths, I shall observe that the general and proper practice is to have the pieces appraised by four *varttakas*, because the farmer is as much interested in raising as the manufacturer is in depreciating the taxed commodity. This, however, cannot always be done, nor will the appraisers be, on every occasion, impartial: therefore to prevent abuse instituting a monthly *barja* appeared to me the best mode for both parties.

3. As it is the general practice for the *Kōliyars* to relieve each other annually in performing the duties of the village totis, each will, in his turn, experience the modification of the tax above specified.

4. There appears from your letter to be a misapprehension of the abuse said to be practised on the *Kaikolvars*, who according to your information are liable to be charged as many stamps as the pieces of a *khādī*, which may happen to sell, that I am assured is not the case; the fact is, that each piece receives *two* stamps, one *black* and the other *red*, the black stamp is immediately applied on the piece being brought to market, when the weaver pays the established duty and the red stamp is used, when the commodity is transferred from the vendor to the purchaser, merely to prevent the latter from being stopped and importuned for a second *chhāpa*. This red stamp is applied whether the *khādī* be sold entire or in piecemeal to different people, for the reason mentioned and the black stamp being the weavers' security against imposition, he takes care to keep the remnant on which the stamp has been put, to the last.

5. The conclusion of your letter induces an idea that another misapprehension has taken place; for, you therein say "The *sāyar* farmer having demanded customs upon a bullock that a ryot is desirous of selling, the latter has come hither to complain and upon reference to the *sāyar zabita*, I find ryot *Singoti Maaf*. Of course I have pronounced the *sāyar* man's demand as unauthorized, but he urging that the complainant is both a ryot and a trader, I have looked again into the *zabita* for *varttaka Singoti*; there is, however, no mention of that, and I have in consequence told the farmer that he has no authority to demand any custom on the complainant, whether cultivator or merchant." On this, I shall beg permission to observe, first, that the motive for excusing the custom on bullocks purchased by ryots was on the supposition that they were to be confined to the purposes of *husbandry*, not *trade*, and in every instance, where the farmer has represented that the cultivator was also a *trader*, and that the exemption which applied to the former profession was taken advantage of to evade the duty, the ryot has been obliged to give a *muchalka*, counteracting the other assertion and secondly that the *cowle patta* given to the *sāyar* farmer and the *sāyar zabita* are not the same; for the *patta*, after enumerating the *Muāfi-jins* or exemptions, and the articles, which being now included in the *pomu* or excise, are likewise excused, merely authorizes him to levy the *established* customs, on the *remaining* articles according as they are set forth in the *Shudamed Sāyar tirvai dittam* or prescribed fixed rates for the *sāyar*, a table of which accompanied my last letter on the *pomu*, with which every trader is acquainted, and copies of which are deposited in each district *kacheri* and with the *sāyar* farmer. Now, the *singoti* being mentioned generally in the said *zabita* and the *ryot singoti* only being exempted in the farmer's *patta*, it follows that there being no special prohibition, he is authorized to levy the *varttaka singoti*.

6. On looking into the excise farmer's *patta*, that sugar by which is meant *sane sugar* and *gur* or jaggery are both included, of consequence he has a right to exact the duties on each.

No. LXXX

Letter—from Lieut.-Col. A. READ, Superintendent Collector.

To—Assistant Collectors, Bāramahal and Salem districts.

Dated—Tiruppattūr, the 25th April 1798.

1. The rates of customs and articles on which they are levied being so numerous, and the rules by which it is pretended they are regulated, so various and local as to render the privileges of the sāyar farmers almost without limit or control, I am extremely desirous of devising some plan for ascertaining and simplifying them in such a manner, to be as generally applicable as possible and having been prevented by other matters from attempting this before, I request that every advance in your power be made towards it in the course of this year. To facilitate your endeavours and ensure their tending the more effectually and speedily to the intended purposes, I herewith circulate a form for a report upon the affairs of a mandi or farm of the sāyar, and request to be furnished with similar reports of every mandi in your respective divisions.

2. Nothing being more difficult than to ascertain things, but very imperfectly or partially understood, to find method where it hardly has ever been practised, or terms appropriate that are only vaguely applied, a complete investigation of the sāyar will be found a very intricate and tedious work. It has appeared to me after many trials that it is the best method to divide the subject as in the farm into nine principal sections and to subdivide the second, third, fourth and fifth of them into nine different heads of inquiry. Those require, for you to comprehend them, some explanation and as intended for the information of others, I shall be fuller in it than would be otherwise necessary.

1ST MANDI.

3. A mandi is a farm of the sāyar or customs, which may contain parts of several contiguous districts or be a part only of one. One district may also contain several mandis. The rent of such farms is sometimes attached to a particular district and sometimes divided between two. At other times, the farms of the customs are considered as wholly distinct from farms of the land rent, when they are attached generally to the district composing a revenue collection or province. These irregularities are the effects of divisions of landed property and revenue that have been made in the course of time which have probably never been corrected by any general arrangement. It is intended by this section of the farm to procure an exact topographical accounts of every mandi as possible by ascertaining their shape, extent, and situation respectively. In doing this, the geographical survey will be particularly useful and it is intended to have a map of the Ceded districts divided into these farms, in order to gain a perfect knowledge of the whole, and thence a reform, the want of which is extremely detrimental to trade and the country at large.

2ND MARGS.

4. In some mandis, *margs* or roads come under two or three distinctions, *Baramargs*, being great roads or such as frequented by merchants from distant countries, *Arddhamargs* or small roads supposed to be only frequented by inhabitants of the circumjacent districts, and *Arddha Baramargs*, the above two denominations joined, when dealers happen to travel part on the one and part on the other within the same mandi. Where these distinctions are made, there are different rates for each, and where they are not, the rates are higher upon one road than another according as it leads to a better market than the rest. The rates are regulated by a variety of other circumstances, as hereafter mentioned, which require very particular enquiry and arrangement. It has been customary to pay certain fees, perquisites and alms, out of them to zemindars, karnams and other officers of the revenue, to chettis and chaudris, the heads of castes, to gurus, pirs, dāsaris, or Hindu priests, also to brahmins, fakirs, and other privileged mendicants. Though such dissipation of this branch of the public revenue has been prevented in most of the Ceded districts, the practice still partially obtains, and must be everywhere suspended till the pretensions of incumbents be examined and admitted and then it will be better to enter those who have any legal right to such perquisites upon the pension list.

3RD GRAMS.

5. This is an official term for town or village, which may be distinguished into *bazaar grams* or market towns, and *pattikars*, cottages and hamlets. The customs levied in the former are upon commodities and paid by the vendor or the purchaser, as they may agree in making their bargain. Those levied in the latter are common to all villages being a composition paid the *sāyar* farmer annually in lieu of customs upon articles as they purchase them from time to time.

4TH SANTAS.

6. These are weekly markets and one or more of them are held in every district at the most eligible places for the ryots to dispose of their products, and the merchants from the market towns to barter with them and with one another. The collections made at these markets are levied upon shops and stalls, being further regulated by particular rules. Like the *marg* and *bazaar* customs a great part of them was formerly collected by individuals as their perquisites of office or free alms, which practice must be everywhere suspended as before directed.

5TH JATRAS.

7. These are annual fairs established for the performance of certain religious ceremonies among the Hindus and thence become in some places the resorts of merchants for the time which may often have been the primary cause of them. To distinguish them properly requires mentioning that the ceremonies are either in honour of *Vishnu* and *Siva*, their *pedda swamis* or principal deities, under their various appellations or attributes which they are supposed to exercise over the universe; or of the *Grama Devatha*, who it is supposed, watches over the interests of particular villages. The former are worshipped in *Devasthānams* or large pagodas, of which there are never many in a district and the latter in *gudis* or small swami houses, of which there are commonly more than one in every village and a dozen in some. The number of people that attend the annual ceremonies at the pagodas or the swami houses depends on the fame of the miracles that are said to have been performed at them, or the benefits bestowed at times on the votaries of their respective swamis; but for the reasons assigned, those who attend the ceremonies of the *Grama Devatha*, which only lasts a few hours or a day are never composed of more than the inhabitants of their neighbouring villages; while they resort to those of the superior deities from the most distant parts of the peninsula, where the fairs are kept up for one, two or even three weeks. For these reasons, it is seldom worth the while of the farmer, to collect any customs at the former, but his collections at the latter are often considerable. Though points of information, rather curious than useful, the motives for establishing all such fairs may be enquired and the probable means of inducing greater resort to them ascertained. It must also be remembered that customs are collected at some fairs of the *Grama Devatha* and their number in every *mandi* must be specified. As the collections at them have usually been granted away for the support of the *Devasthānams* or *Gudis* or divided among the brahmins and *pūjaris* the above injunctions must also be observed in regard to the appropriation of them.

8. The four *last* sections are those into which I have divided the *sāyar* and the following are the inferior divisions of them, which are common to *margs*, *bazaars*, *santas* and *jatras*, but different in each and may thus be defined.

(1) *Jins* or commodities. These are generally classed into five denominations, which are particularly useful in all the *marg* or road customs, and in assessing stalls or shops at the *santas* or markets, as appears in the second section of the report.

These are:—

1. *Bhūsa* which includes all kinds of grain and pulse.
2. *Rasapayar*, sugars, oils and other luxuries.
3. *Palasarag*, thread, ropes, cloths, silks, metals, spices, perfumes, etc.
4. *Chillar jins*. Small articles of every kind and of little value.
5. *Singōti*. Horned cattle including all quadrupeds and poultry. As by several *zābitas* in the Baramahal, the levies upon the different articles composing the first three descriptions are proportioned with an apparent regard to the value of each, those of nearly the same price are accordingly classed together

in the table of them, which makes a part of the report, with the prices annexed, in order to show how far that principle is observed. This divides the Bhūsa into 4, the Rasapayar into 7 and the Palasarag into 14 lists.

This discrimination is useful, where the number of things occasions perplexity.

Shops are subjects of taxation, but their occupants trading in particular articles is the cause of it which confounds their tax with the customs on commodities.

(2) The *Motād*, quantity, weight or number of any class on which a duty is levied, becomes the next inquiry. In the margs, it is on the *gunny* or bullock load, the *mūtai* or bundle or man's load, the *maund* or weight, the *ras* or head of cattle, the *adad* or number of other articles.

In bazaars, santas and jstras, it is on the *gunny*, the *mūtai*, the *maund* and the *adad*, according to the articles on which it is levied, if salt on the *gudchi* or hut of the vendor, if cattle per *ras* or head, and if cloth on the piece. The *chillar vyāparis* or petty merchants paying usually an annual tax called *barja* in lieu of daily and weekly duties, that are raised upon their *kūttam*, or persons, their houses, families or corporations.

(3) *Nakdi Hāsīl*, rates in money. These are of seven denominations—1st, *tīrvai* which is that levied upon every quantity before mentioned passing from one place to another. It may be the *māmūl hāsīl* or ordinary customs established by *āmildar* or Collector for merchants in general, or *cowle hāsīl*, the rates stipulated between the farmer and any particular class of merchants, which is different upon goods coming to, or going from, the *kasba*. The import duty is called the *āmad* and the export duty the *raft*.—2nd, *arikole* presents demanded sometimes over and above the usual rates of road customs from large parties, 3rd, *ūndigai* or *chhāpa* the stamp duty upon cloths, 4th, *tirupe*, a contribution paid by some castes to privileged mendicants, 5th, *arikass* the stall or shop tax at santas, 6th, the *barja* or annual tax paid by petty merchants to the *sāyar*, 7th, the *gutta* or rent of licensed monopolies. It is necessary that in the report of every *mandi*, the several coins and fractions of them be specified.

(4) *Jinsi Hāsīl*, rates in kind. These are only of two denominations, 1st, *taragu* which is exacted on salt, betel, and tobacco, at the time of sale; it is a certain measure on every *gunny* or *gudchi* of salt, *gunny* of betel and bundle of tobacco, 2nd, *phasgi*. This is levied in *kuppas* or heaps, *ketts*, or handfuls; *palams*, or weight; *ballas*, a measure; *adad* or number upon *dukāns* or shops, according to the articles sold in them, as explained in the report.

(5) *Māmūl hāsīl āsāmis* or the persons who pay the ordinary established rates, are rated according as their goods are classed or according to their ability. Goods bought up in the district for sale in it or exportation are called *sthalbharit*; and those imported and sold in it or carried out of it *parasthalbharit*. On their destination depends the road they travel, which determines their rates of customs; that is, whether they shall pay the *baramarg*, the *arddhamarg*, or the *arddhabaramarg tīrvai*. The first denomination is always the greatest and it may thence be inferred that all merchants would avoid the *baramarg*, but that would generally take them out of their way and they would have more *arddhamarg* rates to pay than would amount to those of the *baramarg*. It is, however, sometimes convenient for them to avoid it and in such cases, the farmers insist on the rates of the *baramarg* in preference to those of the *arddhamarg*. *Vartīakas* or merchants and natives in general pay the ordinary *tīrvai* or rates upon every load, has *chillar vyāparis* or pedlars dealing in small quantities of goods, less than a bullock or man's load usually agree to pay a certain *barja* or annual tax. Ryots or husbandmen only pay customs it appears when they dispose of their products or engage in trade, being rated as high as they can afford on their rent, they should not be required to pay any other tax.

(6) *Cowle hāsīl āsāmis* or the persons who pay the customs, which they may stipulate themselves with the farmer, are commonly either particular castes amongst the natives of the *mandi*, who are dealers in commodities brought from, and carried to, foreign markets or aliens of the same description who pass in transporting their goods, when they may sell off a part of them. The rates demanded of them are all considered of the *baramarg* or great road which are

always higher than those of the cross-roads. Though the *cowle tirvai* may have been originally settled by the farmer with the merchants, it is now, unless in particular cases, as fixed, as the *mamul tirvai* and is commonly insisted on by the farmer, of persons coming under particular descriptions.

(7) *Jinsi Muāfi* or *Sori*, deductions from the numbers of bullock loads, horses, cattle, sheep or whatever the investments may consist of before calculating the *hāsil* or customs by way of indulgence to the merchants. It is invariably from 10 to 60 per cent, depending upon the caste of the merchant the description of his goods or individual stipulation. It is the same thing as reducing the customs upon the whole, but not so generally understood.

(8) *Asāmi Muāfi* or Immunities. The husband men are generally exempted from customs upon grain, they buy for seed, and such as not finding a market for, they may bring back to their farms. Most other occupations are and all ought to be excused, paying any upon the raw materials of their own manufacture, and upon grain they receive as wages or hire. All who do not subsist by trade or agriculture are excused the customs upon articles of provisions. Dealers who resort to newly settled villages that have *cowle* for a stipulated period pay no customs on goods passing to them on certain days; and by order of Government, none are exacted upon cotton, cotton thread (manufactures of these districts) or horses, unless when they are taking them away into the Mysore Country.

(9) *Mirasis* or privileges. These are such as have been granted by the princes of the country or their servants, upon the collections of different mandis, and in many places, by particular castes or descriptions of merchants upon themselves. They may be considered under these denominations.

1st. *Kusums*. These are fees or perquisites of office to zemindars, and others formally employed in the collections of revenue and benevolences, on free alms for the support of favoured individuals.

2nd. *Magamais*. These are likewise fees or gratuities, but reckoned inferior to *rusums*, and have sometimes been granted by persons in charge of the revenues and sometimes by merchants as aforesaid for the support of pagodas, swami houses, their own priests or headmen. Both these privileges were commonly granted upon the road customs.

3rd. *Tirupe* is of the same nature, but inferior to the other two, meaning literally alms and appears to have been granted in the same manner, upon the collections of the different bazaars and santas. As appears in the report an half and more probably a third of the customs were dissipated in sinecures, sometimes for useful and benevolent purposes, but it cannot be doubted that many claims on them were never duly authorized. All of them were additional impediments to trader, and the *Tirupe* demanded at the fairs as *phasgi* must have been particularly distressing to the poor.

9. As exemplified in the form for the report, the thorough investigation of the marg, bazaar, santa and jatra customs requires the application of those nine heads, as queries:—It is, therefore, requested they may be so applied, and that when no information results from it, by reason of not finding those heads in one or the other of the sections that may be noted, such a repetition as this will occasion and may appear tedious; but it is the way to lose nothing and to make what was extremely difficult, extremely easy. Where other terms are better understood, they should be used with explanations, for the whole enquiry is for the special purpose of gaining local information. What follows is explanatory of the remaining four sections in which the form is divided.

6TH BANDOAST.

10. This implies the mode of management. The customs may be in *amani*, i.e., entrusted to monthly servants, when independent of the transit of commodities and other fluctuating circumstances, the amount of them brought to the public account must depend on the vigilance and integrity of the persons employed in the collections or they may be in *Ijāra*, farmed out for money rent to persons who have the license of collecting them according to a *zābita* of established rates or the *māmūl* which are the usual rates.

11. They may be rented *sibbandimai* or *sibbandi Siwae*, i.e., inclusive or exclusive of charges collection. In the former case, the farmer defrays them himself. In the latter, they are defrayed by the sarkar, agreeable to a *moyen zābita* or

establishment allowed him. Rents may likewise be inclusive or exclusive of *rusums*, *varana*, *yeomiah* (fees, perquisites and pensions), but those should always be distinct from them, paid from the treasury, and brought to account under their appropriate heads.

12. The customs of several farms or districts may be rented out to one person:— each requiring the constant attendance of one, whoever rents a number is under the necessity of trusting the collection of them to servants; letting them out to sub-renters, or admitting others to share of his profits who will act in the double capacity of agent and partner. As the rents of all the petty farmers must be greater than the rent to Government to afford the principal a profit or compensation for his responsibility, the renting out of the customs in small farms is of course the mode to draw the most revenue from them to Government, but it may not always be the most secure.

7TH SIBBANDI.

13. That is the establishment of people required for the collections. Writers that are able to keep accounts and peons to remember the different rates, appear to be all that is necessary. The number of them must depend on the extent of the farms. The procuring of information for the collector can be the only use of his appointing them and defraying their expense under a farmer, and writers only appear sufficient for that, when they should not be dismissed by the farmer without charges of incapacity, negligence, or embezzlement, being proved against them to the satisfaction of the collector. It may be thought policy to keep the writers employed on the part of the sarkar distinct from those employed by the farmer, but the former only copy the accounts of the latter and are easily prevailed upon to exclude whatever the farmer may think it important to conceal from the collector.

8TH HUTTUWALI.

14. This implies in Hinduvi the produce or collection of one year's account of which in every mandi or district is requested for ascertaining as nearly as possible the amount and the proportion which the *marg*, the *gram*, the *santa* and the *jatra* customs make each of the whole, as likewise, the proportions which those levied upon every quantity, weight or number of articles, may severally be of it, those being points of consequence in regulating them hereafter. It is hardly to be expected that they can be determined with accuracy from the accounts of the *sāyar* farmers, some of them scarcely keeping any accounts, others in a very confused manner, and all averse to show them likewise inclined to conceal as much as they can of their collections, that their advantage may not be known, but a faithful discharge of their duty may be hoped from karnams, who are specially appointed and paid by the sarkar for that purpose, and the said proportions may be generally found which is more desirable than their amount.

15. It appears from my information that the customs levied in kind are pretty well established when they are usually levied, but that the money rates have varied everywhere so much that they are become very arbitrary and uncertain. They are therefore a continual subject of dispute between the *sāyar* farmers and the merchants, the former commonly endeavouring to impose whenever they may hope to do it with success and impunity (notwithstanding they have *zābitas* signed by the collectors for their guide) and the latter as commonly to litigate, what has long been customary. Owing to this disposition in the two parties, their reports of what is called the *māmūl* or usual rates have differed very widely in the *mandis* whose *zābitas* I have investigated and in that taken for example in the farm, it has been necessary to fix on the averages of their assertions.

16. As before stated, the assessment is not made upon the total *gunny*, but upon the *tatimma* or remainder, after the *sorī* or deductions are made, and were the rates prescribed and constantly observed as the sole guide in collections, the amount would always be the product of their number by the *tīrvai* or the *tīrvai* would be the quotient of the collection, divided by the number assessed. The same rule would hold in respect to the *mūtas*, *maunds*, *adāds*, and other quantities or numbers specified as those by which the rates are determined. For the sake of a comparison of that kind and its appearing the most convenient for other purposes, the form for the *huttuwali* or account of collections is made to

correspond with that for the *zābitas*. Accordingly a distinct account is required of the *margs*, *grams*, *santas* and *jatras* in every mandi and an abstract of the whole. What explanation of them appears necessary being given in the form, it may be enough to observe here that the abstract shows in one view these points that are wanted, viz., the totals of the several quantities and numbers that are specified as the objects of tax upon the different classes of commodities in each of the four divisions of the *sāyar* with the *amounts* collected upon each, in money or kind, and the *proportion* that each amount makes of the whole collection within the year.

17. It is now eight or ten months when having finished the foregoing explanations of terms, distinctions and modes in use with the annexed form of a report containing a full application of them, I was about to take a political review of the whole with a design to distinguish the customs which are the most burthensome and vexatious from the others and devise some reform in this Board of Revenue, which appears to require it more than any other. As that might take up more time than can yet be spared and my statements may still be deficient in matters of fact, I have resolved to circulate them without longer delay for the sake of procuring every additional information you can possibly give. I believe that what I have done will sure to illustrate the nature of the *sāyar* more fully than any other statement of the kind, for it is the result of repeated trials made at different times these last three or four years, when other business has permitted me or my kacheri to turn to the subject.

18. Having many demands upon you that I wish to be complied within a short time, I shall only request a report of the principal mandi or farm in each of your divisions in the accompanying form. Judging by the trade or importance of places, it might be supposed that the reports of Salem, Dharmapuri and Krishnagiri, would contain the most information, but I found the Singarappet mandi the best calculated of all in the Bāramahal for a general example and that required some additions. Other places may therefore answer the desired purpose better than the above mentioned.

19. The multiplicity of customs and the restraint they use upon the transit of goods from one place to another are evident in the detail of a single mandi, but the great obstruction they are to trade in general and to supplying the deficit of scanty crops in some district by the surplus in others will best appear in a map of the country divided into mandis, which Mr. Mather is soon to begin, being instructed to call upon you severally for such assistance as he may require for ascertaining their respective boundaries.

20. It would perhaps be best to convert all the Ceded districts into one mandi or divide them into two, one south and one north of Tapūr, or into a greater number by abolishing the numerous *chaukis* that are stationed at present every five or seven miles. The customs upon some articles might perhaps be raised but doubtless upon many others ought to be abolished, and probably it would be the most eligible way to commute the whole for excise duties, I am indeed of opinion that nothing could contribute so much to the prosperity of the country as the total abolition both of the excise duties and road customs as that would increase the demand for and raise the value of the produce. The objection to that is the consequent reduction of the public revenue, an objection that presents itself to almost every measure that can be devised for the general good.

21. I have permitted these reflections in the hope of drawing you to the consideration of some reform in the *sāyar* and that I may be favoured with your ideas thereon, which cannot fail being of service in forming a plan for all the districts.

REPORT from Lieut.-Col. A. Reid on the *sāyar*, etc., customs—

1st Mandi

(pages missing).

2ND MARGS.

The roads in this mandi are of three denominations.

1. The *Baramarg* or great road.

The villages and distances in which from the toll or barrier at the eastern boundary are to—

Singārappet kasba

2 Gadi.

Metapalli in the Kunnatūr district.

Uttangarai Singarappet district	...	2½ Gadi.
Pushandi, near Pudūr district	...	5 „
Western boundary of do.	...	1 „
Total in an east and west direction 11½ gadis or 17½ miles.		

2. The *Arddhamarg* or cross road.

There are three which cross the great road at

Metapalli.

Uttangarai.

Pushandi, near Pudūr.

3. *Arddha baramargs*.

This term is only the joint appellation of the two roads above mentioned, which is applied to the customs levied on merchants who, in passing through the district, go off one into the other. What follows is explanatory of the annexed *zābita* register or table of rates:—

The *jins* or commodities upon which customs are levied in the roads of this *mandi* are divided as in the first column of the *zābita* into five classes.

1. *Bhūsa* which includes all kinds of grain and pulse.
2. *Rāsapayar* sugar, oils and other luxuries.
3. *Palasarag*; thread, ropes, cloths, silks, metals, spices, perfumes, etc.
4. *Chillar jins*, small articles of every kind and of little value.
5. *Singōti*, horned cattle including quadrupeds and poultry. All the articles of the three first classes on which the same customs are levied are entered together in the second column, the *Bhūsa* being divided into four, the *Rasapayar* into eight, the *Palasarag* into 14 parts.

The *Motād* or quantity on which customs are exacted in these roads, are:—

- 1st. The *gunny* or bullock load.
- 2nd. The *mūta* or bundle or man's load.
- 3rd. The *maund* or weight of that description.
- 4th. The *adad* or number.

These quantities are expressed in the columns containing their rates respectively in the 21 right hand columns of the *zābita*.

Nakdi Hāsīl or rates of customs. The road customs are of three denominations in this *mandi*.

1. The *tīrvai* or rates levied on the transit of commodities, which are either the *Māmūl tīrvai* i.e., the established rates, or the *cowle tīrvai*, the stipulated rates, both of which are as in the *zābita*, in *kantirai chakrams*, *fanams* and *annas*: 16 annas make one *fanam*, 10 *fanams*, one *chakram*. The several descriptions of persons on whom those two denominations of *tīrvai* are levied, are hereafter specified.

2. *Arikol*. This is only demanded as a present of large parties of merchants, over and above the ordinary customs. As depending on their generosity, it is not described in the *zābita*, and it should be prohibited.

3. *Tīrupe*. This is a contribution voluntarily made by the *Kurchivars* to two of their peers or priests at Singarappet, and not collected by the *sāyar* farmer. It is a *duggani* per *gunny* to *Jangama Mūtura Sankarayya* and half a *duggani* upon each to *Narasimha Chetti*.

Jinsi Hāsīl. None of the road customs of this *mandi* are levied in kind.

Māmūl Hāsīl Asāmis, the persons who pay the established rates are these:—

1. The *varittakas* or merchants in general that have not procured a particular *cowle* of the farmer and who export or import goods or pass through the district with them by any of the *arddhamargs*, whose rates per *gunny* are laid down in the 7th column of the *zābita*.

2. *Varittakas* in general, who export or import passing through the *mandi* with their goods by the *baramarg* or great east and west road that passes through the *kasba*, who pay the rate per *gunny* in the 8th column.

3. The said *Varittakas*, when they pass through the *mandi* part by the *arddhamarg* and part by the *Baramarg*, pay the rates per *gunny* in the 9th column.

4. *Ryots* and *Varttakas* who take the produce of their farms to any other than their own village whether within their own or in any other *mandi* for sale, pay the *arddhamarg tīrvai* per *gunny* in the 7th column, if they dispose of it, but not otherwise.

5. *Ryots* or *Varttakas* of other *mandis* who brought their commodities for sale into this *mandi*, likewise pay the *arddhamarg tīrvai* per *gunny*.

6. *Varttakas* who export cotton or cotton thread to *Balaghat* or *Payenghat*, pay per *gunny* the *baramarg tīrvai*.

7. Horse-dealers or others exporting horses into *Balaghat* pay the *baramarg tīrvai*.

8. *Varttakas* who bring back into the *mandi* any article they may take into *Daulatābād* pay the *arddhamarg tīrvai* per *gunny*.

9. Any *Brahmins*, *Mussalmans* or others who do not live by any profession pay the *arddhamarg tīrvai* on quantities exceeding one bullock-load.

10. All the above descriptions of persons pay the *tīrvai* contained in the 10th, 11th and 12th columns per *mūta*, *maund* or *adad*, there being no difference between the *baramarg* and the *arddhamarg* in the rates upon them. It is a rule in this and in every *mandi* to demand customs only once upon the same commodity.

Cowle Hāsīl āsāmis or the persons who pay the stipulated rates are these:—

1. The *Varttakas* of the village *Uttangarai* who export the commodities of the *mandi* to *Balaghat* and import those of *Balaghat* to *Uttangarai*.

In coming, they pay the *tīrvai* per *gunny* expressed in the 13th and in going that in the 14th column.

2. The *Varttakas* of *Singarappet* and the villages in its vicinity, who export the commodities of the *mandi* to *Payenghat*, and import those of the *Payenghat* by any road. In going they pay the *tīrvai* per *gunny* in the 15th and in coming that in the 16th column.

3. The *Sthalbharit Kurchivars*, principle dealers in salt, who export the commodities of the district or import those of other districts. In going or coming by any road they pay the *tīrvai* per *gunny* in the 17th column.

4. *Para Sthalbharit Kurchivars* who pass through the *mandi* by any road without disposing of their goods, pay coming or going the *tīrvai* per *gunny* in the 18th column.

5. The *Sthalbharit Lambadīs*, dealers in all sorts of merchandise who buy up the commodities of the *mandi* or import those of other *mandis* pay going or coming any road the *tīrvai* per *gunny* in the 19th column.

6. The *Para sthalbharit Lambadīs* who pass through the *mandi* without disposing of their goods, pay, going or coming by any road, the *tīrvai* per *gunny* in the 20th column.

7. The *Balaghat Baljivars*, principle dealers in cotton, betel and tobacco, whether they dispose of their goods or not, pay, going or coming by any road, the *tīrvai* per *gunny* (column 21).

8. All the above descriptions of persons per *mūta*, *maund* or *adad* in the 22nd, 23rd, 24th, 25th, 26th and 27th columns, the rates they contain being common to those quantities, weights and numbers. None who pay the *āmad* ever pay the *raft* and whoever pay the *raft* do not pay the *āmad*, nor does the same person ever pay more than once upon the same investment, but in cases of transfer the purchaser pays, though the vendor may have paid before.

Jinsi Muāfi or deductions from the numbers of bullock-loads, which are so many per cent and in this *mandi* are as follows:—

From the <i>Arddhamarg</i>	<i>Varttakas</i>	Investment ...	20 per cent..
From the <i>Baramarg</i>	Do.	Do.	20 "
From the <i>Uttangarai</i>	Do.	Do.	20 "
From the <i>Singarappet</i>	Do.	Do.	20 "
From the <i>Sthalbharit Kurchivars</i>	Do.	Do.	20 "
From the <i>Para sthalbharit do.</i>	Do.	Do.	20 "
From the <i>Sthalbharit Lambadīs</i>	Do.	Do.	20 "
From the <i>Para sthalbharit do.</i>	Do.	Do.	20 "
From the <i>Balaghat Baljivars</i>	Do.	Do.	20 "

These are the only deductions allowed in this mandi, which may be made either from the quantity or the amount of tirvai on the whole. It is customary to make them from the quantity.

Asāmi Muāfi or persons to whom immunities are granted in this mandi are as follows:—

1. Ryots or husbandmen and Varttakas or tradesmen, who cultivate, are excused the customs upon grain, they buy up for seed and upon the produce of their farms, when removing from any place within their own farms or to their own houses.

2. Royts, who cultivate, also *Brahmins*, *Mussalmans* and others who do not live by any trade, are not required to pay customs upon *mūtas* or small quantities intended for their own consumption.

3. Ryots, who take the produce of their farms to market, and finding no sale for it, bring it back, are exempted customs.

4. Ryots pay no customs upon cattle, they may buy up for their own use.

5. *Varttakas* pay none in this *mandi* upon goods they may take hence for sale to other mandis in the vicinity in case they do not sell them and bring them back.

6. *Varttakas* pay none upon the cotton or cotton thread imported nor upon manufactures of the Company's districts when exporting.

7. *Varttakas* pay none upon grain intended for the public stores or the provisions.

8. *Varttakas* proceeding with commodities to Daulatābād pay none.

9. *Sthal tēlis* or oilmen pay none upon *erandi* or *til* seeds, whether they buy or sell them.

10. *Julāhās* or weavers pay none upon articles for their own consumption or cloths of their own manufacture.

11. *Kurubars*, *Idayars*, *Gollars* or shepherds pay none on the grain they receive as wages or compensation, for penning their flocks on the ryots ground.

12. *Gāzulu Vanlus* or vendors of glass bangles are exempted.

13. *Kassārs* or makers and vendors of brass and copper utensils pay nothing.

14. *Oddars* or tank diggers and other labourers pay nothing on the articles they receive as wages.

Mirasis or privileges of certain persons upon the collections of the sāyar. In this mandi, they were of two denominations—

1. *Rusums* which were of two sorts, the one being a specific sum per *gunny* and the other percentage on the farmers' collections which were various on the different classes of commodities, some were levied upon the merchants in general with a few exceptions, others on particular merchants: certain of them were paid to zemindars, karnams and other sarkar servants as fees of their office and others as alms to religious mendicants. The quantity, rates and designation of each are expressed in the *zābita* in the kantirai chakrams, fanams, annas and mows— $1\frac{1}{2}$ mow make an āna, 16 annas a fanam, 10 fanams a chakram. They were rather deductions from the public share of the collections than additional demands upon the merchants, for the farmers always collected them and settled accounts with their claimants at the end of the year, giving their dividends and keeping the rest as the collections. Some of the claimants of these *rusums* are extinct, others were struck off, during Tipu's Government and the rest have been prohibited since these districts were ceded to the Company, such of their claimants as were objects of charity being entered on the pension list.

2. *Magamais*.—These constituted a demand per *gunny* upon all investments and upon all castes of merchants without exception. These were equally the same upon every class of merchandise, but varied according to the privilege of the claimants, who usually collected them agreeable to the rates and in the coins in the *zābita*. Whether granted for the support of individuals or as gifts to pagoda or swami houses, they may be all considered as alms. Of the undermentioned claimants three hold their privilege of the princes of the country, one of the merchants who voluntarily contributed to a church and two cannot be ascertained. They are now paid the estimated amount out of the treasury.

(6 pages of statement omitted in the Board's Ms. Selection.)

3RD GRAMS.

The bazaars or market towns in this *mandi* are:—

Singārappet.	Hanumatīrtham.
Uttangarai.	

The other villages, that is the residence of *chillar vyāparīs* or petty merchants are included with those which contribute to the *sāyar* are these:—

Pāvakkal.	Murukkandāl.
Attippādi.	Vengalantārbutty.
Pushandi.	Ettippatti.

Besides these, there are three villages in the *mandi* of Kagankarai, which are included in the *sāyar* of this *mandi* on account of their trading with it, viz.,

Āndippatti.	Purraivanūr.
Tellapādi.	

Jins.—The only commodities on which town customs are levied by the *sāyar* farmer in this *mandi* are salt, betel-nut, tobacco and the different kinds of cloth that are commonly sold in the towns. Shops may be included.

Motād.—The quantities of the above articles of provision that are taxed are the *gunny*, the *gudchī*; the *motād* cloths are taxed by the piece shops by the ability of the occupant.

Nakū Hāsīl.—This consists of 1st. the *Undigai chhāpa* or stamp duty on cloths, which is exacted at the time of sale. 2nd. the *barja* or annual tax levied upon the pedlars and other petty merchants, for which they are allowed to set up their stalls at any *bazaar*, *santa* or *jatra* within the *mandi*, without further demands upon them in the course of the year. These are collected according to the rates in the *zābita* in chakrams, fanams, annas and dugganis.

Jinsi Hāsīl.—That which is taken in this *mandi* is the *taragu*. It is levied in *padis* and *seers*, particular measures of grain, and in *kets* or handfuls, according to the rates in the *zābita*.

Māmūl Hāsīl āsāmis or persons subject to the usual taxes. These are—

The *Kōmatīs*, right hand caste of merchants; the *Bērivars*, left hand caste of merchants; the *Janappavars*, *gunny* weavers; the *Tēlis*, oil-men; the *Labbays* or trading caste of Mussalmans; the *Shānārs*, toddy drawers; the *Kalāls*, distillers; the *Kulumīs*, iron smelters; the *Kurubars*, shepherds.

Cowle Hāsīl āsāmis.—There are none at present in the grams of this *mandi*.

Jinsi Muāfi.—Salt, betel or tobacco, bought up by the *Desam Chetti* of *Uttangarai* are excused the *taragu*.

Āsāmi Muāfi.—The said *chetti* and all the weavers in the *mandi* are excused the *barja*, *undigai* and *taragu*.

Mīrasīs. The only one in this *mandi* was a *padi* upon every *gunny* of salt which was collected as *Tīrupe* and divided as follows:—

To Lakshmi Narayanaswami pagoda	...	...	...	2/16.
„ Isvara Dēval	...	...	...	2/16.
„ Kuppayya, a Brahmin	...	...	...	2/16.
„ Pātrachāri	...	...	...	2/16.
„ Nallārya, a Brahmin	...	...	...	2/16.
„ The Panchāngī of Uttangarai	...	...	...	2/16.
„ The Kārnām of do.	...	...	...	4/16.

1 *padi*.

4TH SANTAS.

The following are the weekly markets or fairs in this *mandi* and the days on which they are held:—

1. Singārappet	...	...	...	...	on Monday.
2. Uttangarai	...	...	...	...	on Sunday.
3. Hanumatīrtham	...	...	...	...	on Saturday.

Jins.—Articles on which customs are levied at weekly markets in this *mandi* are these:—money, tobacco, salt, ropes, cloths, spices, jaggery, red chilies, betel-nut, betel-leaf, garlic, potherbs, grains, arrack.

Motād.—The customs on the above articles are levied on the *dukans* or shops in which they are sold, on the *bindas* or bundles and on the *tokras* or baskets by which they are brought to market.

Nakdi Hāsīl.—That which is collected at *santas* in this *mandi* is denominated *arikass*. It is levied on shops, bundles and baskets as in the *zābita*, and in *dugganīs*, 8 of which make a silver fanam.

Jinsi Hāsīl.—That which is collected at the above *santas* is the *phasgi*, which like the *arikass* is levied upon shops, bundles and baskets as in the *zābit* in *kuppas* or small heaps, *kets* or spans, *mutthīs* or handfuls, *palams*, 3 pice weight, *ballas*, a small measurer, *adad* or the number. Those in the *zābita* are what are styled a full *phasgi*.

Māmūl Hāsīl is the same as in the *zābita*, and *cowle Hāsīl* is only offered when it is wished to establish a *santa* at any particular place, when it is commonly not levied for a certain period.

Muāfi.—Neither *arikass* or *phasgi* is demanded of the *Uttangarai Desam Chetti* or weavers of the *mandi*, nor of the *chaudhari* of Tiruppattūr, an inducement for him and his caste, the Labbays of that place to trade with the *mandi*.

Mirasīs.—Formerly near four times as much was collected as at present under the head of *phasgi* by individuals, as their perquisites of office, or free alms. They made their collections themselves, or by agents they appointed, and in the following proportions of a full *phasgi*:—

Vengu Chetti, Monigar of the zemindary	...	...	$\frac{1}{2}$	at 3 of the <i>santas</i> .
Kasi Ramayya, Zemindar	...	...	$\frac{1}{2}$	at 3 "
Sayar Kulkarni	...	...	$\frac{1}{2}$	at 3 "
Pattabhi Daiskulkarni	...	...	$\frac{1}{2}$	at 3 "
Narayana Samprati	...	...	$\frac{1}{2}$	at 3 "
Desam Chetti	...	...	$\frac{1}{4}$	at 3 "
Karnam of Singarappet	...	...	$\frac{1}{4}$	at 3 "
Karnam of Uttangarai	...	...	$\frac{1}{4}$	at 1 "
Karnam of Hanumatīrtham	...	...	$\frac{1}{4}$	at 1 "
Mahomed Alim Fakir	...	...	$\frac{1}{4}$	at 2 "
Kasim Fakir	...	...	$\frac{1}{4}$	at 2 "
Total of a full <i>phasgi</i>	...	4		

All these collections excepting the two last have been prohibited by the Company's Collector.

5TH JATRAS.

The only annual fair in this *mandi* at which customs are collected is held at Tirttamalai. The first cause of the celebrity of this place is a *Dēvastanam* or Pagoda called Tirtthagirisvara, which is said to have been built by Rāmaswāmy or Vishnu in the *Trētāyugam* or second age of the World, during his seventh incarnation and derives its name from being situated just below a small cataract that gushes out of the side of the hill about half way up it and it's being dedicated to "Īsvar" one of their superior deities. The origin, however, of a fair being established there is ascribed to one Muddanarsayya, a brahmin, who, about three hundred years ago, erected a pagoda at the foot of the hill in consequence of a dream, and seconded by the eight Chettīs or heads of castes in the district to prevail on the inhabitants to assemble there, every year, for the performance of certain ceremonies, nine days of the month 'Māgam,' at which, each presided one of the days and he, the ninth. It was further agreed among them, at that time, to collect certain customs at the fair for defraying the expenses of the two pagodas and building eight *mandaps* or choultries for the accommodation of their respective castes. Other castes soon followed their example, and by degrees, this place became so celebrated that pilgrims resort thither from both

sides of the ghats, but with the exception of a few all the customs have long since been assumed by the Sarkar. The following appears the best arrangement of the heads of inquiry concerning them:—

Jins.—Commodities may be first considered as loads for *wholesale*, the state in which they are brought into, and afterwards taken out of the fair, and next in *retail* as they are sold: the rates of customs levied upon them in those two states, being very different, as appears in the two corresponding parts of the Zābita, where they are again divided into.

- | | | |
|------------|---|---|
| Wholesale. | { | 1. <i>Bhusa</i> .—Grain and pulse. |
| | | 2. <i>Rasapayar</i> .—Sugars, oils, &c. |
| | | 3. <i>Palasarag</i> .—Threads, cloths, silks, &c. |
| Retail. | { | 1. <i>Javali</i> .—Cloth Manufactures. |
| | | 2. <i>Chillar Jins</i> .—Various other articles. |

Motād.—The quantities or things on which the customs are levied on goods coming into or going out of the fair are—

First the *gunny* or bullock-load.

Second the *mūta*, bundle or man's load.

Third the *maund* or weight.

Fourth the *adad* or number.

Fifth the *dukān* or shop, according to the ability of the keeper.

Sixth ablutions at the cataract.

Nakdi Hāsīl.—The money rates are: first the *tīrvai*, which is either the *mamūl* or the *cowle* as in the first part of the *zābita* and always levied in *kantirai fanams* and *dugganīs*. Both are levied upon loads or numbers of articles bringing into or carrying out of the fair, but neither is ever demanded twice upon the same goods, unless they be sold in the fair, nor twice of the same merchants, unless upon different goods.

2. *Undigai*.—The stamp duties are exacted in *dugganīs*, as in the second part of the *zābita*, and never but at the time of sale.

3. *Arikass*.—This is levied upon shops and stalls at the time of erecting them, or the goods being brought into them according to the *zābita*, in *dugganīs*, 8 of which make a silver fanam.

4. *Tīrthakaniki*.—A tax paid by the generality of pilgrims or others for permission to perform their ablutions at the *tīrtham* or cataract upon the hill.

Jinsi Hāsīl.—The customs in kind are—

1. *Phasgi*, which is levied upon shops, *gunnīs*, and *mūtas* as in the *zābita*, in *padīs*, *pālams*, *adad*, *kets* and *kuppas*.

Māmūl Hāsīl Āsāmis.—Those who pay the established rates of custom are the *varttakas* or merchants that have not procured a particular *cowle* of the farmer who pay conformable to the 8th, 9th, 10th and 11th columns of the *zābita*.

Cowle Hāsīl Āsāmis.—Those who pay the stipulated rates are—

1. The *varttakas* of Dharmapuri and Pennagra, who are generally *tētīs* and *shaincūrīs* who bring goods to the fair and pay the same as are expressed in the 12th, 13th, 14th and 15th columns of the *zābita*.

2. The *varttakas* who take back cloths by reason of their not having procured sale for them in the fair who pay the rates in the two last columns of the *zābita*. Neither of the above persons ever pay more than once upon the same article, but in case of transfer, when the purchaser pays, though the vendor may have paid before.

Jinsi Muāfi.—There are no deductions from the number of *gunnīs* as in the road customs. No *arikass* is exacted of the Dharmapuri and Pennagra *varttakas*, *Manniars* or vendors of beads, *ītrs* or perfumes, nor *Puttuwekars* or silk merchants and neither *tīrvai*, *arikass* or *phasgi* is demanded of Desam Chetti, chaudharis, or weavers of any place.

Āsāmi Muāfi.—The persons to whom immunities are granted, are:—1. Ryots, Brahmins, Mussalmans and others, who do not live by any trade, and who are not to pay customs upon articles intended for their own consumption.

JATEBAS.

2nd Julāhās or weavers who pay none upon articles for their own consumption or cloths of their own manufacture.

3rd Gāzluvanlus or vendors of glass bangles:

4th Kassārs or makers and vendors of brass and copper utensils.

5th Brahmins, Dasarīs, Jangams, Jogīs, Patils, karnams, piadas or any servants of the sarkar and children not more than 8 years of age are not required to pay the thirthakaniki.

(2 statements omitted in the Board's Ms. Selection.)

6TH BANDOBAST.

This mandi is rented with others in the Bāramahal of the Collector by Lachī Ram a saukar and he has given the management of it to one Takūr Dass as his agent and partner who employs another person to superintend the collections. The rent paid by Lachī Ram for this mandi being an indefinite portion of that paid for the whole it cannot be determined but the portion of the collections on it paid to the sarkar is kantirai chackrams 1,186-2-0 or star pagodas 1,004-8-35, which sum is remitted in twelve monthly instalments to the Tahsildar of Kunnatur, Singarappet being one of the mandis in that district.

7TH SIBBANDI.

The establishment of people employed under the agent of Takūr Dass and his estimated contingent expenses are as follows :—

	Annual pay kantirai.	
	Chakrams.	Fanams.
1 karnam who keeps the accounts of the collections and resides at Uttangarai	36	0
4 Mutasaddis who compose the chauki or guard at Uttangarai.	33	6
4 Mutasaddis at the Tut or barrier near Shangamma ...	33	6
6 Mutasaddis chiefly employed in collecting the barja, Undigai, &c., at the different santas and at the jātra ...	50	4
6 Mutasaddis stationed upon the 3 arddhamargs of Metapalli, Potingira and Pushandi	50	4
2 Mutasaddis stationed for collecting the baramarg at Purraivanūr and Perauri	16	8
2 Mutasaddis who are stationed to collect the cowle tīrvai of the Singārappet, Attipadi, &c., varttakas	16	8
1 Mutasaddi stationed to collect the arddhamarg at Hanumatīrthan	8	4
Tashrif or presents to the Kurchivars, Lambadis and other merchants in passing	13	0
Oil	1	8
Paper	5	0
Ink	1	2
Sealing wax	0	3-11
Total chakrams ...	267	3-11

The mutasaddis are instructed as to the particular rates they are employed in collecting and necessarily entrusted with the collections to give an account of which they repair every three or four days to the karnam at Uttangarai. A karnam is appointed to keep an account of them on the part of the sarkar and it is said to be the same who is employed by the guttadar.

8TH HUTTUWALI.

By having classed the several articles that pay the same rates of road customs together in the marg Huttuwali the same as in the zābita the account of it annexed is considerably abridged but the forming that arrangement has cost much trouble which may be dispensed with in reports. The particular amounts of mamul and cowle tīrvai being of no consequence it has been thought sufficient to shew the totals of mamul and cowle to the right of the account. The column 28 of total gunnis shews the whole that have passed in, out or through the

THE BĀRAMAHAL RECORDS

the number that has been excused, tattimma the number on which customs have been exacted and tīrvai the amount. There being no exemptions of mūtas, maunds or adads of the other heads (columns 29, 30, 31), the numbers of mūtas, maunds and adads in them are the same on which customs have been levied.

The sthalabharit column 33 is the number of gunnis containing articles procured in the mandi and the customs levied upon them, and the parasthalabharit (column 34) the number containing articles procured in other districts with the tīrvai levied upon them, but it cannot be determined what proportion of the former was consumed in the district or carried out of it, nor what proportion of the latter was consumed in it or passed through it, those points being of no consequence to the farmer and thence the impossibility of ascertaining the total imports and exports. It may however be observed in column 33 that all the 9,221 gunnis of bhusa have been bought up in the district which shews it has had no occasion to import any of that description in the course of the year, that only 1,796 gunnis of rasapayar have been bought up in it and as in column 34 that 47,822 which passed through it or were consumed in it were brought from other districts, that 149 of the palasarag (column 33) have been bought up in it and 9 only (column 34) imported, but the gaining these points relative to small farms affords little or no information as to the trade of the Bāramahal, the imports of one mandi being the exports of another. The collections of customs on the *chillar jins* and *singoti* are correspondent with the tīrvai upon their quantities and numbers respectively.

In the gram huttuwali the collections upon the different articles of the *javali* are generally the product of their numbers by their tīrvai in the zābita those upon trades are the product of the numbers of kūries by their barja and those upon provisions the product of their gunnis and mūtas by their pais and seers the total quantities of which are converted into money, all of them are the products of the district.

The same correspondence is observable in the *santa huttuwali* between the numbers of dukāns the arikass and phasgi levied upon them and their several amounts which is ascribed to their rates being well known and of consequence few impositions. The products of the district are commonly the only ones brought to santas so that few or none of them are imported.

By having classed the several articles of the bhusa, rasapayar and palasarag that pay the same customs together in the *jatra huttuwali* the same as in the *jatra zābita* the former is considerably abridged as was done in the collections of the road customs. The collection of tīrvai upon every quantity of those heads are commonly the product of them multiplied by the rates in the zābita which unless when made to answer proves that no more have been collected. The column 18 of the totals shews the total number of gunnis that was brought into the *jatra* during the time it lasted as well as the number on which tīrvai was collected, because there were no deductions previous to exactions as usual in the margs. It must likewise be observed that the mūtas, maunds and adads including the gunnis, contain the whole of the commodities brought to the *jatra*, for those appearing in the account under the general head of retail as *javali* and *chillar jins* are the same articles when divided. The *sthalabharit* and *parasthalabharit* in the right hand columns are the quantities procured in the district or brought into it from other districts with the collections upon them respectively and not as before observed the true totals of imports and exports.

The *abstract* of amounts, just remarked on, shews the totals of *tīrvai* and *arikole* levied upon all the *gunnis*, *mūtas*, *maunds*, *ras* and *adads* of the five classes of commodities in the margs, the totals undigai levied upon the *javali*, the *barja* upon the *chillar vyāpars* and the *taragu* upon the *gunnis* and *gursis* brought on market-days to the grams, the totals *arikas*, and *phasgi* levied upon the *dukāns*, *bindas* and *tokras* at *santas*, the totals tīrvai and arikass levied upon the *gunnis*, *mūtas*, *maunds*, *adads* and *thhāns* of the *bhusa*, *rasapayar*, *palasarag* and *javali* brought to the *jatras* together with the *kanāki* upon the *snānkārs* and *phasgi* upon the *dukāns* while it lasted including the *batta* or profit by exchange

upon the collections of the whole. It has been necessary to give the total quantities of some and weight of other articles composing the *taragu* and *phasgi* in the measures and weights in use as the only way to appreciate them and ascertain their respective equivalents in money.

The whole collection in the year amounts it appears (column 39) to pagodas 2,798-7-3 of which the four divisions contributed the following proportions:—

The <i>margs</i> or road customs	...	...	...	93 $\frac{5}{8}$ per cent.
The <i>grams</i> or village bazaars	...	...	...	2 $\frac{1}{8}$
The <i>santas</i> or weekly fairs	...	...	...	0 $\frac{1}{8}$
The <i>jatras</i> or annual fairs	...	...	...	2 $\frac{1}{8}$
Profit by the exchange	...	...	...	0 $\frac{1}{8}$
Total				100

It likewise appears by the calculations in the bottom line that the several quantities, weights and numbers of articles contributed in the subjoined proportions.

<i>Gunnis</i> or bullock loads	...	...	...	...	90 $\frac{1}{8}$
<i>Mutas</i> or man's loads	...	...	...	...	1 $\frac{1}{8}$
<i>Maunds</i> or weights so named	...	...	...	...	1 $\frac{1}{8}$
<i>Adads</i> or numbered articles	...	...	...	...	2 $\frac{1}{8}$
<i>Rass</i> or heads of cattle	...	...	...	...	2 $\frac{1}{8}$
<i>Arikole</i> or presents	...	...	...	...	1 $\frac{1}{8}$
<i>Undigai</i> or stamp duties	...	...	...	...	1 $\frac{1}{8}$
<i>Barja</i> or annual taxes	...	...	...	...	1
<i>Arikas</i> or money rates at <i>santas</i>	...	...	...	...	1 $\frac{1}{8}$
<i>Kanikai</i> or ablution tax	...	...	...	...	1 $\frac{1}{8}$
<i>Taragu</i> or collections in kind in bazaars...	...	...	...	...	1 $\frac{1}{8}$
<i>Phasgi</i> or collections in kind in <i>santas</i> and <i>jatras</i>	...	...	...	...	1 $\frac{1}{8}$
Exchange	...	...	...	...	1 $\frac{1}{8}$
Total				...	100

and that the *sthalabharit* or articles procured in the mandi come to 41 $\frac{3}{4}$, the parasthalabharit or articles procured out of it to 58 $\frac{1}{4}$ per cent of the whole collection.

(5 statements in No. LXXX omitted in Board's Ms. Selection.)

TRANSLATION of a cowle patta in the name of Ramchandra Rao, farmer of the *sayar* or customs in the northern division, Ceded districts, for fasli 1207.

1. Whereas the farm of the *sayar* or customs in the Baramahal (northern division) has been granted to you for one year or from the 1st day of *Adi* of *Pingal Samvatsar* (12th July 1797) to the end of *Ani* (11th July 1798) inclusive that is to say, you are to rent the *sthalabharit*, *arddhamarg*, *baramarg*, *mettu Uhauki*, *bazaar phasgi*, *Varttak singoti*, *barja*, *taragu*, *zabti rusum*, *jari rusum* and *magamai* excepting the *Kallianapet* new bazaar held on every Tuesday, fines from persons attempting to evade the customs and any unclaimed property stolen or pawned, which may fall into your hands and which must revert to the Sarkar.

2. The following are the particular articles on which the customs are not to be levied, viz. :—

- Horses bought or sold if imported.
- Grain, &c., for public store.
- Magga taragu or loom tax.

Lal sut (red thread), *Sufid sut* (white thread and cotton), ryot singoti (the purchase of cattle by ryots).

Cloth manufactured in the Ceded districts, when exported to Mysore or the Carnatic or from either of the divisions into another, imports of cloth from Mysore or the Carnatic are to pay the usual duties.

articles brought to the Pioneer Bazaar by the merchants who were originally attached to the Corps.

3. On the *bhusay ki jins* or following sorts of grain, viz. :—

Gehun—Wheat.	Dhan—Paddy.
Harbaray—Bengal gram.	Bājra—Millet.
Chaval—Rice.	Rāgi.
Tuvar dāl.	Kodru chaval.
Urdh.	Sawa chaval.
Mung—Green-gram.	Obālay chaval.
Hull Sandi.	Tuvar.
Bhoy Chennai—Manilla gram.	Ballar.
Churway—pounded paddy.	Kulthi—Horse-gram.
Dhan puri—Paddy cakes.	Tuvarai.
Maki jawari.	Harrick.
Sawa.	Rāla.

4. The following 22 articles being included in the pomu or excise are to be exempted the customs :—

Supāri—Betel-nut.	Mitha Gur—Soft sugar.
Pān—Betel-leaf.	Nil—Indigo.
Tambacco—Tobacco.	Tār Gur—Palmyra jaggery.
Ganja—Bhang.	Sēndi—Toddy.
Narēl—Cocanut.	Mitha tēl—Sweet oil.
Imli—Tamarind.	Erandi tēl—Lamp oil.
Lāl mirch—Red chilies.	Jungly yerandi—tēl.
Jīra—Cummin seed.	Mohay ka tēl.
Lahsan—Garlic.	Meham ka tēl.
Pīāz—Onions.	Ghi.
Dhaniya—Carraway.	

In all 54 articles on which you are prohibited to exact the sāyar duties.

5. The remaining sāyar duties excepting the great road customs on articles imported into the new village of *Daulatābād* are given to you in farm for the sum of star pagodas (3,000) three thousand exclusive of all expenses.

6. You must pay your kists monthly according to the kistbandi, taking receipts for the same and if you fail in your engagements, you will be punished and your property confiscated.

7. It has been specified above that the weavers' loom tax has been established; it is now ordered that you exact at the rate of 10/16 of a piece on the price of every cloth of the value of one rupee.

8. You are prohibited from levying the *arikass* on boutiques which contain the articles only which are included in the pomu or excise. The usual *arikass* is to be exacted on such as contain articles included in the sāyar.

9. You are not to demand the sāyar on articles exclusively rented by the excise farmer or his subordinate renters, viz. :—

Mangoes.	Oranges.	Soap seeds.
Jacks.	Wood apples.	
Sandal.	Limes.	

10. Should they be brought by retail merchants, the usual duties are to be levied on them and should the subordinate farmer of one district carry these articles for sale into another district, the duties are to be required.

11. It has been specified above that cotton and cotton thread are to be excused the duties if imported, but if exported to the Carnatic or Mysore, the sāyar must be demanded.

12. Should merchants or others attempt to evade the duties, they are to be brought before the Tahsildar for the purpose of investigation; should it be proved against them, the farmer is to receive the established duty and an equivalent will be exacted as a fine to the Sarkar.

No. LXXXI

Letter—from Major WILLIAM MACLEOD.

To—Lieut.-Col. A. READ.

Dated—Salem, the 12th May 1798.

I have the pleasure to forward the accompanying detail of the customs and licenses. You will please to observe that although the apparent increase is pagodas 1,906-23-35, the actual increase is only 1,265-33-59, in consequence of the tamarind farm of Sendamangalam having been this year transferred from "Land rent" (in which it was included last year) to "Licenses".

(6 pages of statement omitted in the Board's Ms. Selection.)

No. LXXXII

Letter—from Lieut.-Col. A. READ, Collector, Baramahal and Salem.

To—Captain GRAHAM, Assistant Collector.

Dated—Tiruppattūr, the 15th May 1798.

Being very desirous of ascertaining how exactions of the pomu or excise duties affected different classes of the inhabitants, I have paid particular attention to all representations that have been made to me since the additional rates have been imposed, as the only way to gain certain and true information and as what I have collected, cannot fail being useful, I do myself the pleasure of transmitting you copy of all my memorandums, since my last writing you on the subject. It is, likewise, necessary on account of a few points, which I wish you to settle between the farmer and the inhabitants, which are just what might be expected from any such innovation, I shall refer to them as they are numbered in the memoranda.

2. The barja falling heavy as appears by this article upon such of the oilmen as sell their commodity, but very seldom or in very small quantities, I imagine, the farmer should not insist upon it, but be satisfied with levying the stipulated rates of pomu on the commodity.

3. The duties should certainly be taken off cattle and all materials required for the cultivation or manufactures of our districts.

4. You may observe that I have made what may be thought rather a stretch of prerogation in respect to the jaghire of Vijendra, but that is more from a wish to bring all within our boundary subservient to one regular system than from a wish to benefit particularly by the measure.

5 & 6. I recommend the abolition of the kuritaragu next year, as it is certainly discouraging to the breeding of sheep, there may be an objection to it where the ryots live chiefly by that and cultivation is neglected, but that may be answered by levying a tax on sheep indirectly, that is, upon the ghi which I found last year, they had not great objection to, though that is a monopoly.

7. People not being allowed to catch the fish in their own tanks and wells is certainly very hard and can be obviated next year by specifying in the farmer's patta the particular tanks given to him in the farm.

8. The many disputes that have happened between the farmer of the sāyar and the pomu and between them and the varttakas show that one of them must be abolished at the end of the year and I think it will be best to establish the pomu over all the districts to the total exclusion of the sāyar.

9. I am of opinion that the inhabitants should pay either the barja or the pomu as they please. The farmer may object to their having the objection, because the latter requires more sibbandi and he cannot prevent smuggling, but he ought to manage his business as he can and avoid compulsion. I grant that penalties should be allowed him on contraband goods and you have provided for it in some, but not, I believe, in all cases.

10. The farmer should be prohibited the demanding chunam of the chucklers or whoever may use it as a raw material used in their trade

11. The abolition of all rusums and magamais being necessary to the simplifying of revenue and ease of the inhabitants, I wish you to include in your accounts and pay the amount of the Mallapadi amildars claiming upon the sāyar.

12. As observed in this article, it appears the best to farm out the *tāri*, the *tārigūr* and the *sārāyam* to one person, as the only way to avoid litigations by the farmers of them when separate.

13. It appears that owing to an accident some of the *koliyars* of this district are doubly taxed, I shall direct further inquiry to be made into it for your information.

14. From this article, it appears absolutely necessary to regulate the excise duties by the commodity or time *singly* and not by both, the doing it one way being incompatible with the doing it the other way.

15. By this last article, it seems that the pomu upon the *gur* and betel falls upon the consumers of two districts, which it never ought to do and that it requires to be regulated there.

These are all of the complaints against the excise business that I have thought worth minuting.

If time will permit, I intend to make a review of all our information upon it and draw up some general regulations. In the meantime I request as you have rented out all the excise duties this year to one person that you procure of him a dowl or statement of his collections from every article, agreeable to the form enclosed, not with the desire of ascertaining their total amount, but the relative amount of each, as an accompaniment to our *jamabandī* and of use in renting them out the ensuing year.

COMPLAINTS BROUGHT FORWARD BY A NUMBER OF INHABITANTS AGAINST CUSTOM AND EXCISE FARMERS FOR LEVYING UNCUSTOMARY DUTIES, ETC.

Complaint.

1. The *vānīs* or oilmen of the *tarai* of Venglāpuram and Pallivalasa say that they pay the tax levied upon their mills and when they sell any considerable quantity of oil to the amount of 10 or 12 maunds, they receive the pomu from the purchasers, but what they now complain of is their wives and relatives being taxed for selling any small quantity of oil privately by the excise farmer as *barja*, which the *vānīs* are unable to attend to; they further state that as they sell oil probably but two or three times a year, it is very hard and they should be obliged to pay the annual pomu and as some may not sell oil every month in the year, it is also hard to be obliged to pay the monthly *barja*.

2. A number of *Kōliyars* or *Pariahs* of the village of Pārandapalli say that their employment in general is to cultivate the ground and their wives are employed at home, weaving a few cloths for their own use, but the contractor levies a *barja* on them, although the manufacture is not meant for sale.

3. A *dāsari*, an inhabitant of the Yercaud country brought 13 buffaloes and 10 sheep to Kunnatur, where he sold them to the *ryots* and agreed that

Investigation.

1. The only remedy that appears is to make the purchasers pay the pomu on small as well as large quantities, as stipulated in the 26th article of the farmer's *cowle pattā* which, it is understood, comprehends the merchants only who purchase of the oilmen and not the consumers.

2. In these cases, those who wish to weave a piece of cloth for their own use should repair to the *sāyar* farmer and offer such a sum as they think, they can afford and the farmer accept of it, they might then sit to work but not otherwise. If they do, they should certainly incur the penalty which answer has been given the complainants.

3. The *dāsari* was allowed to depart having paid Rs. 2, but as this tax is very discouraging to the importation of cattle into these districts, the

Complaint.

the purchasers should pay whatever tax might be demanded on them, but the purchasers failing, the vendor was left to pay the tax which was Rs. 2 the whole, but the excise farmer insisted on levying a greater sum than the above.

4. A *vyāpāri* or merchant of Tirupattūr says he purchased 2 gunnis of *molakai* or chilies in the *taraf* of Pārandapalli and carried them to Vāniyambādi for sale, where having disposed of them, he paid the pomu 11 silver fanams, which ought to have properly been exacted at the place, the chilies were taken from, but through neglect of the sāyar farmer the commodity was allowed to pass unnoticed. Some days after this, the excise man of Pārandapalli, meeting the said Abdul Khader, knowing it to be unjust to demand the tax at two places refused paying it but the excise farmer insisted on its being paid and extracted the sum of 6 silver fanams.

5. The *āmildar* of Vijendra Jaghir says that the *pāsivari* on fish farm, *Gidagawal* farm of trees, the *Kuritaragu* (sheep tax), the *petluppu* (saltpetre), have always been annexed to the jaghir and that it has been customary, for road duties on salt to go to the sarkar, when brought into the Bāramahal, but that the excise farmer of Vāniyambādi has threatened to levy his duties on the above farms, which never was done before and the *āmildar* conceives would be extremely hard upon the jaghirdar.

6. *Tippana Gaud*, a *Dodde Gollar* of the taluk of *Virabhadradrug* says that he formerly belonged to the central division and used to pay *rāyapulvari* (or grass-rent) which was lately abolished, yet he resides now in the taluk of *Virabhadradrug*, when the excise farmer demands *Kuritaragu* or sheep tax which is so heavy that he cannot afford it, but is willing to pay the *rāyapulvari* taxes before and if the other is demanded, he must return to the central division.

7. The *Idaiyars* or shepherds of the taluks of *Virabhadradrug* and *Kunnatūr* say that they cultivate, plough, keep their cattle and sheep and pay their rents as regular as the ryots do, yet the excise farmer insists on exacting of them the *Kuritaragu* or sheep tax.

Investigation.

Superintendent is of opinion, it should, in future, be taken off.

4. This dispute appears to have proceeded from the excise duties being subrented, which cause that which one farmer received a loss to the other, which ought not to make any difference to the merchant, his paying only once being the principle observed in all excise duties.

5. An answer was given the *āmildar* that all the articles of the sāyar or pomu in *Mēlpadi* and other *ināms* being included in the demands of the sarkar the Superintendent conceived there should be no exception in respect to his district that the propriety of those taxes being regulated the same throughout the country, appears to him an argument in support of the measure, exclusive of such claims, as the sarkar may have to them and that it further appeared to him to have been generally intended that *ināmdars* should only have the produce of the cultivated lands in their *ināms*.

6. He is given the answer that the tax demanded cannot be dispensed with in the northern division, consequently he must pay it while he stays in it. It is evident, however, that if this tax is more than what is exacted from the shepherds in other countries, it will induce them to quit these districts which renders it very necessary that such demand should not be higher than in other countries to prevent migration.

7. What they say of their cultivating lands as well as the ryot is true, but it is equally true of the *Doddi Gollar* and *Kurubars*; but that all being included in the excise farmers' patta they must needs pay it this year and if it should be deemed policy to levy the same tax next

Complaint.

8. Several ryots in the taraf of Pārandapalli complain that the Pāsivari guttadar (tank fish farmer) wants to levy a tax upon them for fishing in tanks situated in their own enclosures, although they confine their fishery to those tanks only and never meddle with those let in farm.

9. Buchi Chetti of the kasba of Vāniyambādi who keeps a small bazaar, and pay the sāyar farmer annually five kantirai fanams as rent and always did so, till the excise farmer was established, who wanted as well as the sāyar farmer a barja of $7\frac{1}{2}$ kantirai fanams, so by this heavy duty the profits that might arise from the sale of his articles would be little or nothing.

10. Pārandapalli Chetti complains that the excise farmer insists on a barja on the betel which he carried to santas for sale, but finding it more convenient to pay the excise duty, he objects to the barja. The excise farmer in answer to the above says that he would receive the excise duties, but that this Chetti makes a practice of conveying and disposing of his betel in farmers' houses and petty villages, and that it is impossible for him to ensure his tax upon the numerous small quantities that the Chetti smuggles out of his garden.

11. Chinna and Tirthamalai, chucklers of Kunnatūr and a few others complain that they now and then purchase chunam stones to cure hides with by burning the hair from the skin, but the excise farmer demands an annual tax of 2 or 3 fs. upon every house which was never customary before.

12. A number of traders in salt carried the article to Mēlpadi and sold it there where they paid the sāyar farmer one balla as taragu over and

Investigation.

year, the Collector may enquire into their respective conditions and resolve what differences ought to be made, one and the other or between them generally and the ryots.

8. The hardship of the ryots not being allowed to fish in their own tanks or wells is very evident, it is the consequence of the sāyar farmers not being restricted to certain tanks in his cowle patta which ought to have been entered name by name to prevent general interference. All other wells and tanks ought to be common.

9. Upon reference to the excise and sāyar pattas, the farmer levied taxes upon 54 articles, and the latter on more than 120, so that as matters are at present regulated, each has a fair claim upon every merchant who deals in them all, which makes it necessary to abolish either the pomu or the sāyar entirely or to have the privilege of each farm, so defined as to prevent all litigations in future, as the only way of settling the present disputes, a portion has been made of the amount formerly exacted by the sāyar farmer between him and the pomu farmers by which it is supposed that the merchant pays no more than if only one of them were established.

10. There appears to be no possibility of preventing smuggling and in this case the excise farmer must manage his affairs as much as he can, the option of paying the pomu upon the different articles being generally left to the inhabitants.

11. It appears by the 22nd article, it was only intended to require the tax of chunamwars or people who manufacture chunam and not of chucklers or others who require it for their own use. The farmer is therefore directed not to demand it.

12. The zemindar was directed in consequence of this application to leave the collections of the sāyar to the Company's farmers that the same rate of

13. Several distillers of Tirappattūr say that they always paid the tax put up on their stills, but that on purchasing the palmyra jaggery, to make their arrack, the excise man demands the barja although he taxes the purchasers too.

14. Peria Kuppen and Chinna Kuppen of Sirangampatti and Vira of Muddampatti, Koliyars, say that they always paid three kantirai fanams for the chhāpavari or stamp duty to the sāyar farmer but the excise farmer has lately exacted a tax on their looms of 2 or 3 kantirai fanams which they cannot afford to pay.

15. The Vāniyambādi Varttakas complain that the pomu farmer insists on them that whoever shall sell the following proportions of the undermentioned

he might as checks upon the sayas. Captain Graham would be directed to make him a compensation in lieu of the privilege he has hitherto held of levying ruzums or magamais.

13. Although it appears that the principle of paying the pomu only once be understood, that the excise farmer makes this demand of the distillers on the plea of their smuggling or purchasing clandestinely small quantities of the people who make the gur, when it is not in his power to secure his dues. That will not, however, justify his deviating from the principle of exacting the duty once, he must therefore be the more watchful. It appears from enquiries that much cause of litigation may be avoided by making the vendor and not the purchaser responsible to the farmer for the duties upon his stock; all the difficulties that present themselves seem to be combined, when, as in Vāniyambādi, the same person draws the toddy, boils into jaggery and distills it into arrack. In which case it appears the most advisable to demand of them all they can afford to Government as a gutta or rent and to give them the exclusive privilege of vending every one of those articles duty free.

14. It appears that this caste formerly paid the chhāpavari at the same time, it was exacted of other descriptions of weavers, that the demands on them were continued when the other descriptions were exempted it and that in consequence of the late regulations to levy it again upon those who had been exempted, an additional demand is now made upon the Koliyars, the demands on them now being 36 instead of 12 fa. upon them, it ought to be remedied, but when that is undertaken, it must be remembered that it is only a few of the number and that it may be that all these who have come to complain may be inhabitants of Tirupattūr.

15. Upon examination it is found that the pomu has been exacted upon the quantity and not on the time as expressed in the 7th article of the

Complaint.	...	...	...	...	...
...	...	...	...	...	20
...	...	...	...	...	15
...	...	...	...	...	15
Onions	...	...	...	...	15
Dhaniya	...	...	...	...	10
Gur	...	...	...	...	10
					30

115

1 pagoda and 35 cash.

They represent so heavy a demand made upon them as to exceed their profits.

16. The Gollars of Kambainellur and Kunnattūr have come in a considerable number and represented that the pomu farmer has obliged them to pay the duties upon *tār-gur* and *betelnut* which they had bought up for their marriages and festivals and not for sale.

Investigation.
year, the Collector may enquire into the enquiry it is found that the excise farmer had given a chit of this kind to one only and that the rest fearing that a like imposition might be demanded of them, they have taken the alarm and come to complain in order to prevent it. It is consequently proposed to write the excise farmer, enclosing the above mentioned chit and to desire that he will in future regulate his pomu by the quantity or time and not both.

16. The Superintendent informed them he would write Captain Graham on the subject as it was not intended the duties should be levied upon the consumers.

NOTES from Major William Macleod referring to the numbers marked in the detailed list of village taxes and licenses, dated the 29th May 1702.

Note 1. Traders.—This article comprehends all individuals who trade or keep cattle for hire but do not keep shops.

Note 2. Kurumbars are a caste of shepherds who weave kamblis which is the chief distinction between them and the shepherds called *Idaiyars* that do not weave kamblis. In Salem only one patta was given to the Kurumbars, the head of the caste collects the rent from the rest which in the district language is called *Kurumbar-vari*, that is, kurumbar-rent comprehending the privilege of grazing their flocks on all commons within a certain range. In 1208 it is intended as was done in the other districts to give a patta to each shepherd or master of a flock so as to make them independent of each other in the Salem district.

Note 3. House-rent is a tax levied from such as do not hold lands from the sarkar in the village of their residence and are not included in any of the other articles of village taxes. It is supposed to be the rent of the land occupied by their houses and it is imagined to have originated in the idea that every subject who benefits by the protection of a Government should, in some manner, contribute towards the support of it, because the ground on which his habitation stands is the property of Government. All farmers and tradesmen formerly paid house-rent but abolished it by exempting all those who pay land rent in their own villages and all such as pay any other description of tax to simplify accounts. If a man who pays 8 fanams this year as house-rent takes up land in his own name next year in his own village, he is exempted from the house-rent, let the quantity of land he takes be ever so small—a man having land in a different village from that of his residence cannot be exempted from the house-rent on that account, because every karnam must make out his own accounts without being obliged to refer to the affairs of other villages. The highest sum paid for house-rent is fs. 8 and ch. 9, the lowest is fs. 3 and ch. 20. The average taking the whole amount and all the individuals is fs. 5 and ch. 69. By the mode of accounts which obtained before our survey some castes and trades paid three different taxes, viz., *sammādam* to the custom farmer and house-rent and the tax on account of the trade and occupation to the sarkar—all those classes are consolidated into one. No individual contributes directly for the payment of more than one of the 34 articles (grass rent excepted) contained in the list of taxes and as every individual has a patta expressing the