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Regmi Research (Private) Ltd

Lazimpat, Kathmandu, Nepal

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Agriculture in Kathmandu Valley

As commanded by Prime Minister Chandra Shumshere, General Tej Shumshere issued the following order to the Pahad Bandobast Adda on Shrawan 19, 1982:

"The Agriculture Officer shall tour different areas in Kathmandu Valley and inspect the crops sown by farmers. If crops have been infested with insects, or damaged in any other way, or if the land is suitable only for another type of crop he shall take steps to protect the crop from insects, or recommend another crop, or instruct new methods of sowing, so that yields should not go down, and should actually increase. The Agriculture Officer shall also study the impact of high or low rainfall on crops, and determine the crops that will maximize yields.

"In addition, the Agriculture Officer shall determine the type of crops that are suitable for lands situated at an elevation, where the water supply is low, such as ghaiya rice and bajra. If any tax has been imposed on winter crops grown on such lands, it shall be remitted."

Mohinaikes from different districts then submitted the following report:

"The practice of sowing paddy on high lands where irrigation facilities are not available, and where the crop depends on rainfall is due either to the greed for some profit, or else the obligation to pay rents in the form of paddy. When paddy, rather than another crop suitable for such lands, is thus sown, both the tenant and the landlord suffer losses in years when rainfall is inadequate.

"For this reason, an order had been issued to the Mohinaike Bandobast Adda on Baisakh 30, 1979 directing it to have maize, millet, ghaiya, or other suitable crop sown on such lands. The order also prescribed that jagirdars shall accept rents in the form of half of the crop which was actually raised there.

"This year (1982 Vikrama), rainfall has been inadequate, and the paddy crop has not ripened properly. Steps were, therefore, taken to have ghaiya or bajra sown at different places, and remit the tax on winter crops, if any, according to the above-mentioned order. Local inquiries made in this connection revealed the following facts:

"The kut rent on high lands which have no irrigation facilities is assessed at 10 or 12 pathis of ghaiya paddy a ropani. Farmers have traditionally raised the ghaiya crop on lands on which tax is assessed on thek or serma basis. If paddy is grown on such lands, the kut rent ranges between 1.25 muris and 1.5 muris, in addition to 3 or 4 pathis of wheat, per ropani.

From the party work of the Chinese year 1957, the following arrangements shall be made for Szechwan Valley.

II. In rice-fields which depend on rainfall, gullies and other varieties of sandy water pipes in five sections are seen, rather than bamboo pipes and bamboo varieties which were in three sections, and if the rice does not ripen, the harvest shall not be expected to any production. If, however, gullies are not alternate for moving, and if there is 10 mts to the land had been seen, action shall be taken according to the order issued by the Executive Committee after July 30, 1957.

From 7, 1952

80, Vol. 16, pp. 477-48

Inspection of Mosquitoes
(Abstract Translation)

The following order was sent to the sub-offices of the districts of Hsueh Sh. 1, Hsueh Sh. 2, and Hsueh Sh. 3 on Aug. 19, 1957 with the objective of collecting mosk-beer:-

1. Talukars in villages of the Szechwan region shall maintain registers of houses in the areas under their jurisdiction and check whether they stay at home or hunt mosk-beer. They shall also advise the hunters before the District Office every month.
2. Government officers on the Nepal-Tibet border who are under obligation to carry prescribed quantities of mosk to the government shall submit reports specifying the numbers and the places where they have been sent to hunt mosk-beer for the purpose of meeting their collection. They shall be liable to punishment if it is proved that they have prepared mosk in excess of the quantity stipulated for supply to the government.
3. Inspection teams shall be sent to forests in the Szechwan region which are inhabited by mosk-beer to catch poachers, if any. If any poacher has installed any trap or snare, he shall be arrested and punished before the Prime Minister in Szechwan.

Legal Research Collection, Vol. 16, pp. 10-11.

Trade Between British India and Nepal

"Foreign Department (Revenue A) Consultations",
National Archives of India, New Delhi.

No. 2489, dated Lucknow, 31st May 1876

From-CAPTAIN A. MURRAY, Offg. Personal Asst. to the
Chief Commr. of Oudh,
To - T.H. THORNTON, Esq., D.C.L., Offg. Secy. to the
Govt. of India, Foreign Dept.

I Am directed to acknowledge the receipt of your endorsement No. 172 R, dated 21st September last, requesting that the Government of India may be furnished with a full report regarding the present condition of trade with Nepal, the restrictions by which it is hampered, &c., together with any recommendation the Chief Commissioner may have to offer on the subject.

2. In reply, I am to say that the Deputy Commissioners of Districts* bordering on Nipal, the Conservator of Forests, and the Superintendent, Excise and Stamps, were called upon to report on the subject, their reports have lately been received, and copies, are herewith submitted, from which the following particulars have been elicited.

3. The marts in Nipal with which there is any trade from this province appear to be as follows:-

Banbasi,	Behadurgunge,
Nipalgunge,	Sesiwa,
Gola Mundi,	Captaingunge;

and there is an export trade only from Tanda in the Fyzabad district to the frontier station Batwal, the road to which runs through the Basti district of the North-Western Provinces. To some of these marts there are one or two indifferent cart-tracks, but in the majority of instances the means of communication are foot-paths, and the mode of conveying goods is on pack-animals, which are, as a rule, ponies. No attempt to improve the present tracks or open out any other communications is made by the Nipalese Government; and often a fair road running up to the border of this province degenerates into a track in Nipal-impassable for wheeled traffic. The only repairs in Nipal territories to cart-tracks are said to be effected by the traders themselves who, after the rains, remove any great obstructions to traffic there may be.

4. The chief articles of commerce appear to be -

Wheat and other edible grains,	Salt,
Tobacco,	Oil-seeds,
Timber in logs, and fuel,	Spices,
	Country and European goods,

and a considerable quantity of miscellaneous articles.

* Kheri, Bahraich, Gonda.

5. Correct trade statistics cannot be given: the multiplicity of routes renders anything like accurate registration of imports and exports impossible, and the Deputy Commissioner of Kheri reports that on entering our territory many traders diverge with their loads into foot-paths and many purposely avoid registration.

The traffic returns show the following figures:-

			Exports	Imports
			Rupees	Rupees
1871-72	...	...	2,13,141	3,63,800
1872-73	...	...	1,53,166	2,68,007
1873-74	...	...	1,20,982	2,75,788
1874-75	...	...	1,21,846	1,90,554

These cannot be accepted as representing anything like the real amount of trade with Nipal. An attempt has been made to register merchandize passing down what have been considered the main streams of traffic, and the figures bear out the impression of the officers who have reported on the subject that the trade is declining.

6. It is carried on almost entirely by British subjects. The Deputy Commissioner, Kheri, who has obtained most of his information from the traders themselves, remarks: "There are two descriptions of traders from British territories, those who rent shops from the authorities and reside in the Nipal marts for the whole of the trading season from January to May, and those who merely stay long enough to effect their sales and purchases: the former are alone permitted to trade with the Parbuttia or hillmen, and thus, as a result, they are not only merchants on their own account, but act as brokers; there appear to be no Nipal shop-keepers or brokers, the only men from that country who frequent marts are the hillmen already mentioned, who, like the itinerant dealers from those parts, stop only long enough to buy and sell what they desire."

7. Nipal officials are said not to engage in trade, and Nipal merchants but rarely enter our territories; every obstacle is thrown in their way by the Nipalese authorities who exert their influence to sell the goods brought by the hillmen to the British merchants, and, not unfrequently, rather than allow the hillmen to take their produce south, buy it up with funds provided them by their own government. It is said that if any hill traders attempt to remove their goods secretly for exportation to British territories without paying the export duties, which, as a rule, they are too poor to afford, their goods are seized and sold by auction. The principal marts to which the few Nipalese who enter our territories resort are Tulsipur, Pachperia, Utrowla and Bulrampur in the Gonda district; Ekona, Bhingra, Matagunge and Nanpara in the Bahraich district; and Biscohar in the district of Basti, North-Western Provinces.

8. Trade in the Nipalese marts is conducted on the basis of the money value of the goods, but it is essentially an exchange of commodities. The Nipalese will readily accept rupees in exchange for goods, and our money is received into the Durbar treasury, but the Nipal coinage is so debased, and there is so much counterfeit coin, that merchants from British territories now refuse to receive payment other than in goods or rupees. Currency notes are not accepted in payment by the Nipalese, and credit transactions are very rare.

9. The restrictions imposed upon the trade by the Nipal Government are as follows: An export duty, and import duty, and a chungli on the goods brought to the marts by Nipalese subjects for sale to British merchants. The two first are levied at the marts only. The rates are variously stated, and the information on this subject is evidently not reliable. The rates given by the Deputy Commissioner, Kheri, vary from 12 per cent on ghee to 5 annas per cent on fish, and if he is correct there is a crushing duty of 9 per cent on wheat and other edible grains; some of the duties are levied ad valorem, but the general practice appears to be on weight or the piece. The only custom-house is at Kakrouli close to the border, but no duty appears to be taken there; the goods are merely inspected and sent on with a pass to the mart, the Deputy Commissioner thinks it is maintained as a check on those officers who collect in the marts. He observes that no instances of oppression on the part of the Durbar authorities have come to his notice. The tariff on some of the goods is excessive: but it seldom varies, it is known to all who carry on commerce within the Nipal boundary, and forms an item of exact calculation in respect to the anticipated profits of any venture. He compares the tariff, and sometimes favourably, with the octroi schedule of Lucknow: but he is evidently unaware of what is stated to be the case that all Nipalese goods pay octroi as well as export duty.

10. The export trade alluded to before from Tanda to Batwal is not entered in the trade returns as with Nipal, the goods having to pass through the North-Western Provinces. It consists entirely of cotton goods, the value of which, in 1873, is estimated at Rupees 2,48,045, and in 1874 at Rupees 2,85,398. The import duty at Batwal, which is on the piece, represents an ad valorem duty of 1-9 per cent.; but anything like an export trade in return from Batwal is discouraged by the Nipal Government.

11. I am to regret that no information of any value has been obtained regarding the timber trade with Nipal, which consists entirely of exports from that country; the Oudh Forest Department has had no dealings with the Nipal authorities, and the timber merchants consulted by the Conservator merely complain generally of the difficulties

they have experienced on account of the dilatoriness and obstructiveness of the Nipal officials; but the Conservator of Forests is of opinion that the trade has not fallen off so much on account of the high prices asked, as by the deterioration of the timber owing to the indiscriminate fellings and want of conservancy in the Nipal forests which lie to the north of Oudh.

12. I am to express the Chief Commissioner's regret that it has been impossible to obtain more definite information and more accurate figures regarding the trade generally, but from what has been procured he has come to the conclusion that the import duty is probably not sufficient to discourage imports, but that as long as the double tax on exports exists at the marts, and the Durbar discourages the export trade, trade with Nipal must decline. It follows that if by reason of the debased and counterfeit coin in Nipal the trade is generally as stated by the Deputy Commissioner, Kheri, an exchange of commodities, the restrictions placed on the export trade must materially affect the import trade as well. But it is to be doubted whether, if the Durbar were to consent to the removal or reduction of the export duties, which is all we could in fairness expect, there would be any great improvement in the trade relations between the two countries till the communications between their marts and our frontier have been greatly improved. At present there is an absence of anything that can be termed a road: the tracks run through large belts of jungle and forest, large unbridged, and sometimes rapid, rivers have to be crossed; a large portion of the country is very sparsely inhabited, and every natural obstacle lies in the way of the trader; from Gonda the Dundooa range has to be crossed; and of the eleven recognised passes, only three admit of beasts of burden, the rest are fit for foot passengers only. In the face of these disadvantages, no concession by the Nipal Government with respect to the reduction of duties could tend much to develop trade.

13. In conclusion, I am to say that copies of all the reports furnished by officers have been sent to the Resident of Nipal at his request.

No. 681, A, dated 6th April 1876

From- The Deputy Commissioner, Kheri,
To - The Commissioner, Sitapur Division.

I HAVE the honor to acknowledge receipt of your No. 3723 of the 4th October and No. 241 of the 28th of last January, regarding the present condition of trade with Nipal.

2. And first with reference to the delay which has occurred in furnishing the report, I would beg to point out that, in order to answer all the questions put by Mr. Girdlestone, the Resident of Nipal, a much more extensive enquiry was necessary than that contemplated in your first letter.

3. An answer to those questions will supply the information called for by the Government of India. I will therefore reply seriatim.

(1) The great Nipalese marts of Nipalgunge, Gola Mundi and Banbasi do not lie to the immediate north of Kheri; Nipalgunge is much nearer to Bahraich, and Mundia Ghat to Phillibhit than to this district, and doubtless much more explicit information will be afforded by the Deputy Commissioner and Collector, respectively, of those districts than I have been able to obtain.

Nipalgunge. - The only route through this district is across the Chanka and Kouriala rivers, and through Motipur in the Bahraich district. There is a road for wheeled traffic upto Mathera on the Kouriala, and both rivers can be crossed on boats large enough for any description of conveyance.

Gola Mundi. - The usual route is by Singhai across the boundary stream Mohana by Kakrouli Ghat. There is a road in this district up to Banbirpur within three miles of the Mohana, but garris go right on to Gola Mundi, the Kouriala intervening. The passage across the Mohana is, however, always difficult on account of its stony bed.

There are other roads via the Mohana to Gola Mundi, viz, Hollona and Kaluapur. These, too, can be used by carts the whole way, but they are much cut up in the rains, and are subsequently more or less repaired by the traders themselves, that is, that any great obstructions would be cleared away. The Nipal Durbar do not appear to make any repairs.

(2) There are but two usual modes of conveying goods, namely, by garris and pack-animals, the latter chiefly ponies. Traders from British territories cannot expect to find means of transport in Nipal, they must carry that with them. This, indeed, is what all do, for, as will be shown further on, trade though conducted on the basis of the money value of goods, is essentially an exchange of commodities. I cannot answer the latter part of the question 2, viz, "whether an increased trade would involve a greater relative expenditure in the item of transport." I presume Mr. Girdlestone is of opinion that the means of transport- carts and ponies- might not keep pace with any sudden expansion of commerce owing to the abolition or reduction of transit dues.

This might be the case at first, but if the profits to be obtained were fairly remunerative, I venture to think that the matter would soon adjust itself, and that beoparis would flock to the new marts in sufficient numbers to supply all needs and to keep down the rates of carriage.

(3) A list of articles which passed southward through the traffic stations of Singahai and Tirkanlia during the last three years is appended. They give a most inadequate idea of the extent of trade. Many traders on re-entering our territory diverge with their loads into foot-paths, many purposely avoid registration; and further, the mohurrirs in charge by no means give unremitting attention to their duties.

(4) A similar list of exports to Nipal is given.

(5) So far as I can discover there are but few customs-houses on the Nipal side of the boundary, the duties being generally levied at the different marts. The evidence of one of the witnesses whom I examined is sufficiently interesting to justify the following extract:-

"I trade with Gola Mundi, Kahanpur, Bhajui, Kahlari and Rajapur-Dullai. I always sell cloth and buy pepper and kach (catechu). The Nipal import charge on European cloths is 3 per cent ad valorem, such value being determined by inspection of the invoice. Upon country cloth (garah) the duty is 6 pies the piece (than) worth from Rupees 1 to 3. These duties are the same at all the places named by me. They are, however, generally farmed out, and arrangements may often be made with the contractors, by which, in the case of large dealers, as much as 25 per cent. is abated. The export duty upon redpepper is Rupees 1-6 the Nipal maund, which is about the same as our standard maund; the same is charged on catechu. The Durbar have a customs-house at Kakrouli on the other side of the Mohana (the boundary of the two territories), and goods en route to Gola Mundi are there inspected and noted in a letter which the dealer has to give up on arriving at his destination. Similarly, when returning with goods, a rawanna is given him at Gola Mundi to be given up at Kakrouli. The import duties are levied at once whether the goods be disposed of or not. Kalapur is between Kakrouli and the Golaghat on the Kouriala. It is the residence of Raja Narind Bikram Shah under whom is the thannah. Anything I sell to the Raja is free from duty. I do not know what is the case with others.

"Bhajui. There is a gari track from Singhai to Korla, about 8 miles, and from the latter place to Hollona on the Mohana. Bhajui is 4 miles the other side I sell to the Lieutenant in charge without paying duty. There is no trade.

"Kahlari, 20 or 25 miles from Singhai, is the seat of a Court of Justice. Duty is nominally levied, but is remitted by the Adalat.

(To be continued)

Royal Orders of Chaitra Sudi 14, 1886Contents

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1. Adoption in Alampur.

A royal order was issued on Chaitra Sudi 14, 1886 permitting Norbu Bhote of Pokharigaun in Alampur to adopt Ratanpati, his elder brother Vamsharaj Bhote's son, as his son.

RRC. Vol. 34, p. 65

2. Water Operated Mill in Kathmandu

Mahabir Khadka had constructed a water operated mill (ghatta) at Poltadhara in the Goldhunga area of Kathmandu, but the mill had fallen into disuse. Jaya Narayan Newar was now permitted to revive the mill with water drawn from the Mudkhua-Khola. He was required to pay a theke tax of eight annas a year to the Sadar Company Dafdar Khana.

RRC, Vol. 34, P. 65.

3. Reclamation and Settlement in Kaski

Talu Gurung had settled a tract of land at Tarebhir in Kaski and was paying serma taxes amounting to 1 rupee and 8 annas every year to the Sadar Company Dafdar Khanda.

In the Vikrama year 1886, the settlement was given to Vanshu Padhya through a royal order because he had offered to double the amount of serma revenue to 3 rupees.

Talu Gurung submitted a petition saying that he had been rendered homeless. He offered to match Vamshu Padhya's offer of 3 rupees and also to reclaim 10 muris of rice lands in the area subject to a three-year period of tax exemption.

Talu Gurung's order was accepted, but the households settled by him were taken away from his jurisdiction. His own household, however, was reconfirmed.

RRC, Vol. 34, pp 66-67.

4. Thekbandi in Simras

The village of Bhangeri-Gairhi-Pahari Kharka in Simras had been given out on thekbandi basis on an annual payment of 24 rupees. On Chaitra Sudi 14, 1886, the amount was raised to 28 rupees, and the thekbandi was granted to Tularam Khadka and Zorawar Khadka. They were permitted to collect and appropriate the proceeds of all taxes in the village, with the exception of Raja-Anka taxes. They were also allowed to commute in-kind rents on rice-fields allotted to them on raibandi basis into cash at the rate of 15 pathis of paddy a rupee.

RRC. vol. 34, pp.67-68.

5. Thekbandi in Tanahu

I

The village of Kunchhagaun in Tanahu had been assigned as jagir to the Sri Bhairung Paltan. It was allotted to Nandaram and Markandaya Adhikari on thekbandi basis for one year beginning Aswin Sudi 10, 1886 against a payment of 14 rupees. The arrangement covered all existing sources of revenue (Wajbi-Serma, fines and penalties, chak-chakui, escheats, etc.) with the exception of raja-anka taxes, buried treasure, and panchakhat.

RRC, Vol. 34, p. 62.

II

The village of Mirlung-Kunchha, belonging to the Sri Kalidatta Company, was allotted on similar terms to Dilliram Upadhyaya, Maharnarsing Adhikari, Purna Gurung, and Jasraj Gurung for an unspecified period beginning Aswin Sudi 10, 1886 against an annual payment of 121 rupees a year. Their duties were to remain in attendance at the Kalimaranchu Hulak Post and arrange for the transportation of military supplies. They were warned not to oppress the local people, or evict them from their homesteads, and not to collect unauthorized payments.

RRC, Vo. 34, pp. 62-63.

6. Thek Arrangements

I

The village of Begnas in Kaski was allotted under thek tenure to Pratiman Banstola against an annual payment of 24 rupees. The arrangement covered all existing taxes, with the exception of raja-anka taxes. Pratiman Banstola was ordered to perform Dashain founctions at the local moula with the income from rice-fields assigned for the purpose, and meet the shortfall, if any, himself. The thek was to be paid to the Jagirdar.

RRC, Vol. 34, p. 64.

II

The village of Alainchigaun at Raginas had been assigned to the Taradal Company. It yielded a thek revenue of 12½ rupees a year. The village was reallocated to Dirgha Simha Kunwar and Foud Simha Kunwar on an enhanced thek payment of 25 rupees a year under gharbari tenure.

RRC. Vol. 34, p. 61.

7. Land Allotments

I

A tract of land at Bandipur in Tanahu had been allotted for reclamation to Kalu Gurung subject to the payment of 8 annas a year to the Chapras Company. Kalu Gurung relinquished the allotment, which was reallocated to Sadhuram Newar under gharbari tenure.

RRC, Vol. 34, p. 63.

II

A plot of 70 muris of rice-fields at Sakot-Budhyauli in Salyan, which had been assigned as jagir to the Simhanath. Paltan, was allotted to Pashupati Sahu against a payment of 12 rupees a year.

RRC, Vol. 34, p. 61.

8. Land Reclamation in Dhunwakot

Royal order to Maheshwar Padhya and Tularam Padhya:
"Dig irrigation channels and reclaim 1 khet of rice-lands through your own resources within an area with the following boundaries in Dhunwakot, other than lands under Jagir, birta, guthi, or other tenures. Enjoy tax exemption on the reclaimed lands for the first three years, and make payments to the Sadar Company Dafdarkhana from the fourth year.

Boundaries: East: Gogale-Khola; West: Ganama-Khola; South: Ghoptyabagar; and North: the Toba Hill.

RRC, Vol. 34, p. 68.

9. The Gurungs

Royal order to Gurungs, Ghales, and Iamas throughout the Kingdom through Dhanjay Lama:

"In the year 1883, a copper-plate inscription had been issued with a thiti for Charjat and Sorhajat Gurungs. Men were sent to different areas to collect (the Salami fee for the thiti).

"However, it was not possible to make collections because of disputes within the Gurung Community.

"A complaint was then submitted to us and we heard the case in the presence of Gurungs of both sides. It was held that there was no distinction between Charjat and Sorhajat Gurungs. The previous copper plate inscription was returned with the consent of all Gurungs and a new one was issued.

"As regards the Salami, it was decided that it should be realized from those who had not made any payment previously. Men were accordingly sent to different areas to make the collection.

"Now we have received complaints that the Gurungs have not allowed their households to be enumerated, nor produced receipts against the previous payments, nor made any payments.

"We have now deputed Man Simha Rana to make the collections at the prescribed rates: Payments made previously will be adjusted in case the receipts are produced. You shall be punished if you cause any further obstruction in this regard."

RRC, Vol. 34, pp. 69-70.

10. Kharidar Tikadatta Pande

Tikadatta Pande, grandson of Kulanidhi Pandit and son of Ram Narayan Pandit, was appointed as Kharidar in the Sri Simhanath Paltan. His duties were to maintain accounts and records and obey the orders of the Captain, Narasimha Thapa.

Tikadatta Pande was assigned 7-2 khets of rice-fields and a khuwa income of 132 rupees as his jagir. He was actually given 4 khets of rice-fields and 25 rupees. The balance of 187 rupees (at the rate of 25 rupees a khet) was charged on the revenues of Salyan.

RRC. Vol. 34, pp. 59-61.

The Chumawan Tax

1. Eastern Tarai
2. Palpa and Pyuthan
3. Gorkha.

1. Eastern Tarai

Royal order to Subba Kulanand Jha:

"In the districts of Morang, Saptari, Mahottari, Bara, and Rautahat, the Chumawan tax, imposed on the occasion of our sacred-thread-investiture ceremony, shall not be collected on birta grants, both old and new, if the deed provides for exemption from all taxes and levies (sarbanga-mafi).

"The Chumawan tax shall be collected from birta lands for which no such exemption has been granted under the royal seal, but where exemption has been fraudulently obtained from other authorities.

"In the past, Mahantas of monasteries (Asthan) and birtaowners used to approach the palace and obtain exemption on payment of a sum of money as salami whenever any new tax or levy was imposed. This year, a thekbandi has been granted for the collection of the Chumawan tax on the occasion of our sacred-thread-investiture ceremony. Accordingly, in case the copper-plate inscription has placed any birtaowner under the jurisdiction of the palace, and its case such birtaowner has fulfilled his (Chumawan) obligation by paying a salami fee at the palace, such payment shall be deducted from the amount stipulated by you under the Ijara."

Kartik Sudi 4, 1879

RRC, Vol. 43, pp. 371-72.

2. Palpa and Pyuthan

Royal order to Colonel Ujir Singh Thapa:

"An ijara for the collection of the Chumawan tax on the occasion of our sacred-thread-investiture ceremony in the vikram year from jagir, birta, manachamal, chhap, bitalab, and other lands of bhardars, military companies, etc. in the hill regions other than the Madhesh region, has been granted to Hanumanta Singh for the sum of Rs 141,001. Permit his men to collect the tax in the hill region of Palpa. From Baisakh 1880, you are hereby ordered to collect the Chumawan tax in the Madhesh areas of Pyuthan and Palpa according to the prescribed rates."

Magh Badi 13, 1879,

RRC, Vol. 43, p.394.

3. Gorkha

Royal order to Subba Taranidhi Panta, and the Tharghar families of Tallakot and Upallokot in Gorkha: "You have written to General (Bhimsen Thapa) that traditionally a 50 percent exemption in taxes has been granted to the common people (lata-ganda) of Gorkha town. The matter has been represented to us.

"We hereby order that the Chumawan tax be collected from homesteads and rice-fields in that area at the same rates as those at which it had been collected from birta, jagir, manachamal, chhap, and other lands and homesteads during the sacred-thread-investiture ceremony of our father (King Girban) in the vikram year 1865.

Baisakh Sudi 3, 1880

RRC, Vol. 43, pp. 437-38.

The Mafauni Fee

In the Barha-Khuwa area of Dolakha, kipat-owning jimidars and common people (praja) were customarily forced by the Amali or Lware to carry palanquins in their respective areas. A royal order was issued on Aswin 15, 1894 banning this practice. Amalis and Dwares were, however, entitled to collect a fee (mafauni) in consideration of the exemption on a one-time basis.

RRC, Vol. 27, pp. 460-61.

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Regmi Research (Private) Ltd
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Final Orders of April 2nd 7, 1962

1. Saltpeter supplies.
2. Life & fire insurance Collection in Mexico.
3. Money sent to General Services Dept.
4. Loan assignments to Knox Company.
5. Loan reallocation.
6. Salaries of Alcala employees.
7. Other disbursements.

1. Saltpeter supplies

April order to General Alcala: "You have reported that 221 bags and 16 tons of saltpeter have been delivered at the Santa Cruz Verde factory, and that for the future the number of bags orders should be increased.

"You have also reported that trucks through the customs -completes have been allowed or cancelled according to our instructions.

"In regard to saltpeter, we shall send you a tally after receiving a report from Santa. In the future, have supplies delivered there without any delay with the assignments issued by General Alcala."

"You have made a request for insurance. It seems you still harbor after insurance even though we have given you insurance.

"We shall send you to inspect Santa. We shall also take steps for arrangements to expedite saltpeter services."

April 2nd 7, 1962

WFO, Vol. 6, pp. 544-45

3. Ujari for American Collection in Bahia

Royal order to Governor Madrid: "You had been given an Ujari for revenue collection in Bahia for the years your 1667. For certain reasons, the Ujari has had to be given to Don Juan de Godoy's heirs. However, should you not collect before the Spanish assumed charge, please to you, you need not return it. However, you shall have no right to make fresh collections. We shall check the amount transmitted by you to the Palace. Any amount due to you will be refunded from the Palace itself."

Letter dated 7, 1667

AGN, Vol. 6, pp 545-47.

(See location note 9, 1977, notes from the Bahia area and assigned as Ujari to Don Juan de Godoy's heirs for life. AGN, Vol. 67, pp. 220-9).

3. Ujari Grant to Don Juan de Godoy's Heirs

Royal order to Governor Madrid was granted to provide for land of 10000, which he is to collect himself, under Spanish terms. He was ordered to pay the stipulated sum to the King.

Letter dated 7, 1667

AGN, Vol. 6, p. 546

4. Land Assignments to Don Juan de Godoy

Royal order to Governor Madrid and Bahia de San Pedro: "We had assigned lands reserved by you in the course of your survey of Bahia and other lands to the heirs of the late Don Juan de Godoy. We have now received reports that you have refused to allot these lands on the ground that you have received no orders to do so. The lands were already assigned to you and company here, hence you are hereby ordered to allot them without any delay."

Letter dated 7, 1667

AGN, Vol. 6, pp 547-48.

General Ledger of Customs was similarly ordered to repay a sum of Rs 216 towards from 1942 onwards for the same purpose.

ibid, Vol. 4, 27-28.

2. Secretary-Customs, do - On 1942,

Letter No. 7, 1942.

ibid, Vol. 4, p. 347.

II.

On 1942, another ledger (Income) was ordered to disburse a sum of Rs 475 as the emoluments of Subedar Indira Singh Datta for the financial year 1942 from the revenue collected by him.

ibid, Vol. 4, p. 347.

Trade between India, Sikkim, China and Nepal (Continued)

"Major and Akra. - These two places are mentioned. There is a bazaar, and some small wine trade place. The duty on imports is levied at Sakrawai. There are no exports for these I have to go to Sikkim."

This extract, I think, shows that where possible the duties are levied at the large bazaar, but that in order to intercept traffic destined for other places and perhaps as a measure of a check upon those officers who collect at the ports, a custom-house is here and there maintained on the frontier. The only place close to the north-west boundary of this district in which I have ascertained that a custom-house exists, is at Sakrawai already mentioned.

(A) The extract already given, and the following from the evidence of another witness, show that the duty is sometimes ad valorem, and sometimes on the load, or with respect to cloth by the piece, irrespective of value: "The export charge on red-pepper is 1-6 in the Sikkim pound, which is about 85% of our standard measure, that is, 42½ standard pounds. The tax on rice is two annas a pony load, and 1-8 a hundred on dry ginger. These rates have been unvarying since stipulation has been established."

[7] There are two descriptions of traders from which territories - those who sell skins from the territories and reside in the Lipi area for the whole of the trading season looking from 2-week to 4-wk, and those who merely stay long enough to effect their sales and purchases. The former class are permitted to trade with the barabakha or bilim, the Goro, as a result, they are not only permitted to trade but actually, but not as traders. There appear to be no fixed shop-keepers or traders; the only one from that country who frequents the area are the bilim already mentioned, and, like the bilimochi dealers from those parts, stay only long enough to buy and sell what they desire.

[8] While small trade is during the present season about 50 shops, the owners of which are residents of Kallikati, Kuvli, Kuthachapur, Sillapur, Peruvankal, Kumbury and Gostover. The real object to be known is, I, and somewhat higher for others. The cities are of the small trading nature - trading and commodity trade are a considerable number of businesses. I do not believe that there is any monopoly, and the evidence of the witness has given reason to point to the conclusion, that the officials can permit certain of the but to trade and profit, for it can be fairly assumed that they, and the trader, at the receipt of the remainder of duty to any transactions between them for skins.

I should not think that payments do not enter British territory - certainly not in any amount. On various reasons. I cannot say whether, if the subjects of Lipi were to enter any territories to trade, they would have to pay the same duties as those who are imposed on us. Such trade as their part is transacted. If, as you say, they have dealings at Kallikati and the Durri forest station of Kallikati and Durri, it must be on a very small scale.

I should suppose there is no doubt that natives of Lipi could have to pay duty, but in common with all other recent countries the Government of that country would not possibly impose duties. For every considerable amount would otherwise have a number of officials in his employ who were continually trading at their own expense.

In concluding this part of the subject, it should be stated that no instance of aggression on the part of the Durri authorities have come to my notice. That the tariff is an open trade agreement must be apparent to all, but it makes certain it is known to all those who carry on commerce in the Lipi territory, and therefore forms an item of great calculation in respect to the anticipated profits of any venture.

(8) In better times, there is always the basis of the money value difference between gold and silver actually paid. These pieces of silver could not be obtained as a direct result of the silver. If the trader were worth say 200, the piece to that value would be exchanged. It is only when the products of this country are insufficient for such trade that the difference is paid in cash.

(9) Extract from the evidence of Akbar Shamsi. - "The village in the low lands of silver is called Aranda Hill. Such coin is usually worth one-third over 6 annas, and is about the size of our 3-annas piece, though not as thick. There is a great deal of considerable gold, copper and a coating of silver, so much so that we traders have given up taking away in exchange. The current rate is always ascertained by the billon and passed through them. Indeed, it is paid into the Indian treasury and re-issued. Thus, the silver say, I will assume, 1/2p Jang Lakshmi, while he was with the firms of value, goes to the value of copper 200, and get paid in standard silver. 'Currency notes do not pass.'

(10) There appear to be no credit transactions of any kind. This is somewhat strange, because, as the Sikh Hill and Malabar companies are natives of our province, they would have some security in regard to British subjects who could be used at their ordinary place of business or personal residences.

I suppose the reason is that as the billon always insist on ready money or immediate exchange, the shopkeepers not having sufficient funds to comply with their terms, and yet still as credit, are compelled to carry the system of cash or equivalent value of goods throughout their transactions.

(11) I have already covered this position.

(12) It is evident that there is a considerable through trade, see my previous remarks under annex 4. I give a short analysis of the returns for three years obtained from the traffic stations at Singhai and Bangalore. The figures may be divided into three classes-

- 1st.- Goods exported but not imported.
- 2nd.- Goods imported but not exported.
- 3rd.- Goods which are those both of export and import.

TABLE III
 SUMMARY OF THE DATA

Name of animal	Sexual		General		Age			No. of offspring	Survival of offspring	Survival of offspring at 1 year	Survival of offspring at 2 years
	Male	Female	Weight	Age	Months	Years	Days				
1	♂	♀	1.5	1.5	1	1	1	1	1	1	1
2	♂	♀	1.5	1.5	1	1	1	1	1	1	1
3	♂	♀	1.5	1.5	1	1	1	1	1	1	1
4	♂	♀	1.5	1.5	1	1	1	1	1	1	1
5	♂	♀	1.5	1.5	1	1	1	1	1	1	1
6	♂	♀	1.5	1.5	1	1	1	1	1	1	1
7	♂	♀	1.5	1.5	1	1	1	1	1	1	1
8	♂	♀	1.5	1.5	1	1	1	1	1	1	1
9	♂	♀	1.5	1.5	1	1	1	1	1	1	1
10	♂	♀	1.5	1.5	1	1	1	1	1	1	1
11	♂	♀	1.5	1.5	1	1	1	1	1	1	1
12	♂	♀	1.5	1.5	1	1	1	1	1	1	1
13	♂	♀	1.5	1.5	1	1	1	1	1	1	1
14	♂	♀	1.5	1.5	1	1	1	1	1	1	1
15	♂	♀	1.5	1.5	1	1	1	1	1	1	1
16	♂	♀	1.5	1.5	1	1	1	1	1	1	1
17	♂	♀	1.5	1.5	1	1	1	1	1	1	1
18	♂	♀	1.5	1.5	1	1	1	1	1	1	1
19	♂	♀	1.5	1.5	1	1	1	1	1	1	1
20	♂	♀	1.5	1.5	1	1	1	1	1	1	1
21	♂	♀	1.5	1.5	1	1	1	1	1	1	1
22	♂	♀	1.5	1.5	1	1	1	1	1	1	1
23	♂	♀	1.5	1.5	1	1	1	1	1	1	1
24	♂	♀	1.5	1.5	1	1	1	1	1	1	1
25	♂	♀	1.5	1.5	1	1	1	1	1	1	1
26	♂	♀	1.5	1.5	1	1	1	1	1	1	1
27	♂	♀	1.5	1.5	1	1	1	1	1	1	1
28	♂	♀	1.5	1.5	1	1	1	1	1	1	1
29	♂	♀	1.5	1.5	1	1	1	1	1	1	1
30	♂	♀	1.5	1.5	1	1	1	1	1	1	1
31	♂	♀	1.5	1.5	1	1	1	1	1	1	1
32	♂	♀	1.5	1.5	1	1	1	1	1	1	1
33	♂	♀	1.5	1.5	1	1	1	1	1	1	1
34	♂	♀	1.5	1.5	1	1	1	1	1	1	1
35	♂	♀	1.5	1.5	1	1	1	1	1	1	1
36	♂	♀	1.5	1.5	1	1	1	1	1	1	1
37	♂	♀	1.5	1.5	1	1	1	1	1	1	1
38	♂	♀	1.5	1.5	1	1	1	1	1	1	1
39	♂	♀	1.5	1.5	1	1	1	1	1	1	1
40	♂	♀	1.5	1.5	1	1	1	1	1	1	1
41	♂	♀	1.5	1.5	1	1	1	1	1	1	1
42	♂	♀	1.5	1.5	1	1	1	1	1	1	1
43	♂	♀	1.5	1.5	1	1	1	1	1	1	1
44	♂	♀	1.5	1.5	1	1	1	1	1	1	1
45	♂	♀	1.5	1.5	1	1	1	1	1	1	1
46	♂	♀	1.5	1.5	1	1	1	1	1	1	1
47	♂	♀	1.5	1.5	1	1	1	1	1	1	1
48	♂	♀	1.5	1.5	1	1	1	1	1	1	1
49	♂	♀	1.5	1.5	1	1	1	1	1	1	1
50	♂	♀	1.5	1.5	1	1	1	1	1	1	1
51	♂	♀	1.5	1.5	1	1	1	1	1	1	1
52	♂	♀	1.5	1.5	1	1	1	1	1	1	1
53	♂	♀	1.5	1.5	1	1	1	1	1	1	1
54	♂	♀	1.5	1.5	1	1	1	1	1	1	1
55	♂	♀	1.5	1.5	1	1	1	1	1	1	1
56	♂	♀	1.5	1.5	1	1	1	1	1	1	1
57	♂	♀	1.5	1.5	1	1	1	1	1	1	1
58	♂	♀	1.5	1.5	1	1	1	1	1	1	1
59	♂	♀	1.5	1.5	1	1	1	1	1	1	1
60	♂	♀	1.5	1.5	1	1	1	1	1	1	1
61	♂	♀	1.5	1.5	1	1	1	1	1	1	1
62	♂	♀	1.5	1.5	1	1	1	1	1	1	1
63	♂	♀	1.5	1.5	1	1	1	1	1	1	1
64	♂	♀	1.5	1.5	1	1	1	1	1	1	1
65	♂	♀	1.5	1.5	1	1	1	1	1	1	1
66	♂	♀	1.5	1.5	1	1	1	1	1	1	1
67	♂	♀	1.5	1.5	1	1	1	1	1	1	1
68	♂	♀	1.5	1.5	1	1	1	1	1	1	1
69	♂	♀	1.5	1.5	1	1	1	1	1	1	1
70	♂	♀	1.5	1.5	1	1	1	1	1	1	1
71	♂	♀	1.5	1.5	1	1	1	1	1	1	1
72	♂	♀	1.5	1.5	1	1	1	1	1	1	1
73	♂	♀	1.5	1.5	1	1	1	1	1	1	1
74	♂	♀	1.5	1.5	1	1	1	1	1	1	1
75	♂	♀	1.5	1.5	1	1	1	1	1	1	1
76	♂	♀	1.5	1.5	1	1	1	1	1	1	1
77	♂	♀	1.5	1.5	1	1	1	1	1	1	1
78	♂	♀	1.5	1.5	1	1	1	1	1	1	1
79	♂	♀	1.5	1.5	1	1	1	1	1	1	1
80	♂	♀	1.5	1.5	1	1	1	1	1	1	1
81	♂	♀	1.5	1.5	1	1	1	1	1	1	1
82	♂	♀	1.5	1.5	1	1	1	1	1	1	1
83	♂	♀	1.5	1.5	1	1	1	1	1	1	1
84	♂	♀	1.5	1.5	1	1	1	1	1	1	1
85	♂	♀	1.5	1.5	1	1	1	1	1	1	1
86	♂	♀	1.5	1.5	1	1	1	1	1	1	1
87	♂	♀	1.5	1.5	1	1	1	1	1	1	1
88	♂	♀	1.5	1.5	1	1	1	1	1	1	1
89	♂	♀	1.5	1.5	1	1	1	1	1	1	1
90	♂	♀	1.5	1.5	1	1	1	1	1	1	1
91	♂	♀	1.5	1.5	1	1	1	1	1	1	1
92	♂	♀	1.5	1.5	1	1	1	1	1	1	1
93	♂	♀	1.5	1.5	1	1	1	1	1	1	1
94	♂	♀	1.5	1.5	1	1	1	1	1	1	1
95	♂	♀	1.5	1.5	1	1	1	1	1	1	1
96	♂	♀	1.5	1.5	1	1	1	1	1	1	1
97	♂	♀	1.5	1.5	1	1	1	1	1	1	1
98	♂	♀	1.5	1.5	1	1	1	1	1	1	1
99	♂	♀	1.5	1.5	1	1	1	1	1	1	1
100	♂	♀	1.5	1.5	1	1	1	1	1	1	1

... the village of ... the ...
... the ... the ...
... the ... the ...

2. The ... and ... will be ...
... the ... the ...
... the ... the ...
... the ... the ...

... the ... the ...
... the ... the ...

3. According to ...
... the ... the ...
... the ... the ...
... the ... the ...

First year	-	3 acres
Second year	-	1 acre
Third year	-	11 acres
Fourth year	-	2 acres
Fifth year	-	11 acres

... the ... the ...
... the ... the ...
... the ... the ...

... the ... the ...
... the ... the ...

- (1) The ... from ...
... the ... the ...
- (2) ...
... the ... the ...

4. A 77 system (ammunition) in which had been granted to Chinese system in order to attract them to the Chingping-shan, according to a previous order. Another order of 1942 (April 9, 1942), however, provides that system shall be collected at the rates mentioned in the schedule. This has Chingping-shan orders from visiting the side, however, the order of books and books have long remained under their management. In fact, regulations promulgated on August 11, 1942 provide that such small goods shall be managed under the above system. The transfer for the two goods page 1,398 means a year. Because the Japanese can collect books of conventional rates, Chinese leaders prefer to visit the side of books and books, rather than Chingping-shan. The latter of the Chingping-shan has, therefore, declined.

14. Another point, namely, therefore, regarding the the side of books and books to be brought under current management, in view of following conditions which is explained for the reasons.

- One hundred of 1 means a month.
- One hundred of 2 means a month.
- One hundred of 3 means a month.

15. The side of books and books shall be managed under their own system, whenever goods were received. In addition, such will be mentioned.

5. If Chinese system was in a position to visit our side by making up their places of business along their own territory, and purchasing, therefore, and other commodities from our territory and visit side, as our leaders have on the aspect of Chingping-shan and other commodities through Chingping-shan. If so be so, Chinese leaders will have an alternative but to bring their side our territory and exchange it for commodities. If they do not do so, we may impose a ban on our leaders visiting their side with commodities and other commodities. That is to say, the Chinese leaders will have to bring their side our commodities to our reach them, and our government will suffer no loss.

16. If the traditional practice has been for our people to visit their side and exchange their rice with salt, and not for the Japanese to bring their salt and exchange it with rice in our territory, then the tradition shall not be broken. Doing shall be done to create a dispute between the government of China and Tibet.

If, however, the mentioned people are not for the Wahkiakum or come in for territory and exchange their side for two side with, and if they stay going on in an attempt to evade our Wahkiakum duties, we must see people who have reported on this in an aim to find out whether it is in fact, a settlement aimed by all and especially those for other Wahkiakum of that area shall be admitted.

Wahkiakum, July 7, 1941
 DC, Vol. 57, pp. 371-72.

If, another of those people was replaced by St. Maddy's Wahkiakum as Chief of the Wahkiakum for Wahkiakum July 8, 1942.

DC, Vol. 57, pp. 376-77.

CONTENTS

Wahkiakum Wahkiakum on the Wahkiakum

Wahkiakum

Wahkiakum letter to the Wahkiakum subjects of Wahkiakum

"The Wahkiakum have Wahkiakum lands under Wahkiakum tenure from Wahkiakum side. Your Wahkiakum lands shall be assigned as Wahkiakum. To make my Wahkiakum are assigned as Wahkiakum, the Wahkiakum shall not get any Wahkiakum. To Wahkiakum your Wahkiakum lands, the Wahkiakum shall provide the Wahkiakum services and Wahkiakum (subsistence) and use the lands as your Wahkiakum."

Wahkiakum, July 10, 1947.
 DC, Vol. 57, p. 38.

Wahkiakum

Wahkiakum letter to the Wahkiakum subjects of Wahkiakum

"The Wahkiakum have Wahkiakum lands under Wahkiakum tenure from Wahkiakum side. Your Wahkiakum lands shall be assigned as Wahkiakum. To make my Wahkiakum are assigned as Wahkiakum, the Wahkiakum shall not get any Wahkiakum. To Wahkiakum your Wahkiakum lands, the Wahkiakum shall provide the Wahkiakum services and Wahkiakum (subsistence), remain under the jurisdiction of the Wahkiakum, and use the lands as your Wahkiakum."

Wahkiakum, July 10, 1947.
 DC, Vol. 57, p. 37.

Wahkiakum

Wahkiakum letter to the Wahkiakum subjects of Wahkiakum

"To Wahkiakum your Wahkiakum rice-fields which had been Wahkiakum by Wahkiakum tenure. Continue to provide Wahkiakum services at the Wahkiakum. The Wahkiakum shall use the lands as your Wahkiakum."

Wahkiakum, July 10, 1947.
 DC, Vol. 57, p. 38.

Alvita

Legal order to Maria Julia Lopez and Fernand Lopez of the Guardia-Armeda in the States Area:

"142 acres of pine-land situated in your State controlled by Antonio Parilla. As hereby received these lands along with the year's crop. With full assurance, see these lands as your State-own lands."

March 2nd 10, 1947
 SAC, Vol. 25, p. 25.

Alvita

Legal order to Maria Julia Lopez

"Antonio Parilla has indicated 42 acres from your received estate. As hereby received these lands to you, along with this year's crop. With full assurance, see the lands as your State-own lands and receive every day any services."

March 2nd 10, 1947
 SAC, Vol. 25, p. 25.

Alvita

Legal order to the Major Subjects of Alvita and here fill you in the States area. Antonio Parilla has received your State lands, situated in States area, and assigned it to the crop. As hereby received these lands to you along with this year's crop. With full assurance, see these lands as your State-own lands."

March 2nd 10, 1947
 SAC, Vol. 25, pp. 25-2.

Alvita

Legal order to Alvita Lopez

"As hereby received a tract of unincorporated 42 acres called Alvita-land, which you have been using as State-own lands from the time of your ancestors. See the estate, stated to include the tract, provide appropriate services and payment to the local State, and see the land as your State-own land."

March 2nd 10, 1947
 SAC, Vol. 25, p. 25.

(To be continued)

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Harsh C. Nepal

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II

Legal order to the Sheriff, Florida, Subpoena, and other
 assistance (arrest) of all the 15 quads of Justice. You are
 hereby ordered to transmit revenues, both in cash and in kind,
 from gifts, surpluses, donations, and judicial fines and penalties
 (including fees) from your respective quads up to Christmas. No
 one shall do so from the day of another."

Legal Order 3, 1871

SEC, Vol. 24, p. 577.

III

In Legal Order 10, 1871, provisions for the justice work of the
 Visitation given up to Justice were ordered as follows: "The
 services for the transportation of water collected as land in
 Justice be made of the day after follows:

SEC, Vol. 24, pp. 563-67.

C. JUDICIAL ASSISTANCE

1

Legal order to the Sheriff of Justice: "Send judicial fines
 and penalties by one-way to the villages situated below the
mountain (mountain) in the day of transport in Justice.

"The Sheriff shall collect the quadrant fee of the rule
 provided in the 15 quads of Justice. He shall not collect more.

"No Justice shall be appointed to the mountain (mountain)
 area."

Legal Order 3, 1871

SEC, Vol. 24, pp. 541-42.

II

Legal order to the Sheriff of Justice: "You shall in all
 the 15 quads of Justice only on the basis of complaints. Do not
 discuss of any case without giving a hearing to both sides and
 in the presence of the community. If you were under favor to
 any side, so that justice is not done, you will be held guilty."

Legal Order 3, 1871

SEC, Vol. 24, p. 530.

bring revenue from the marketing taxes previously to the Royal Palace and create a reserve.

To obtain a stockpile (reserva) of the grain, and use the lands of the State.

Aug. 1911, 1912
 Hist. Vol. 7, pp. 106-7.

Similar royal orders were issued on the same date to the following officers also:

- (1) Lucas Alfaro of Zamora.
- (2) Diego Alfaro of Zamora.
- (3) Diego Alfaro of Zamora.

Hist. Vol. 7, p. 107.

From the records of the Royal Palace
 (Compiled from Vol. 7, 1907)

Statement of the grain stocks from the marketing tax paid by
 the Kingdom of Castile for grain taxes

Name of articles	Exports		Imports		Totals
	Quantity	Value	Quantity	Value	
	ms. m. c.	ms. m. p.	ms. m. c.	ms. m. p.	
Cattle cleaned	5 10 0	74 0 0	1 0 0	14 0 0	
Wheat	3 0 0	80 0 0	...	...
Barley	156 0 0	330 0 0	...	...
Oats	301 0 0	758 5 9	81 0 0	83 0 0	
Rye	17 0 0	11 0 0	...	...
Wheat	113 21 0	369 1 0	689 0 0	7,407 12 6	
Barley	809 31 0	854 0 0	...	...
Wheat grain	1,356 1 0	3,497 0 0	103 50 0	100 7 3	
Wheat	387 20 0	870 0 0	...	...
Wheat	114 37 0	1,920 0 0	90 0 0	648 0 0	
Wheat	37 0 0	77 0 0	22 8 0	300 5 9	
Olive-oil	1,300 0 0	1,300 0 0	...	...
Wheat	7 0 0	100 0 0	1 0 0	145 0 0	
Wheat, in number	no. 43	80 0 0	no. 31	1,994 0 0	
Wheat, in number	no. 1	80 0 0	no. 28	65 0 0	

Contd. ...

Heavy and goats, in number	24, 30	15 10 0	...	...
Beasts	...	289 7 0	...	...
Heavy cloth	...	3,852 8 0	...	3,775 0 0
Woolen cloth	...	1,139 0 0	...	1,000 0 0
Woolen yarn	...	10 12 0	...	479 3 3
Total	...	17,023 4 3	...	15,642 3 3

20-1-11

Print orders received from the Press and reported to Audit
 in the month of January 1911.

Name of articles	EXPENDITURE		REVENUE		Remarks
	Quantity	Value	Quantity	Value	
	Nos. & Rs.	Ns. & P.	Nos. & Rs.	Ns. & P.	
Wool	42 7 0	88 0 0	...	...
Wool	179 21 0	397 13 0	...	...
Wool	45 0 0	20 0 0	...	...
Wool	396 0 0	804 0 0	...	...
Wool	10 0 0	47 12 0	1,354 0 0	3,060 2 0	
Wool	56 12 0	97 8 0	...	...
Woolen goods	224 25 0	325 1 3	2,048 0 0	1,193 0 0	
Woolen	140 30 0	224 15 6	...	...
Wool	482 27 0	1,714 17 0	156 0 0	948 0 0	
Wool	441 0 0	342 0 0	...	...
Wool	...	...	89 20 0	1,427 14 0	
Wool	0 5 0	0 0 0	...	...
Wool made	271 0 0	281 14 0	1,022 3 0	1,190 6 1	
Woolen goods	40 0 0	30 12 0	...	...
Wool	27 15 0	21 12 0	...	...
Wool	...	...	7 15 0	320 0 0	
Wool, in number	24, 30	214 0 0	24, 30	32 0 0	
Wool, in hand	...	...	Wool 311	10,705 0 0	
Wool	...	...	11,000 0 0	4,000 0 0	
Wool, in number	24, 30	279 0 0	24, 30	2,407 0 0	
Woolen goods, in number	24, 30	279 0 0	24, 30	1,423 0 0	
Woolen goods, in number	24, 30	1,195 0 0	24, 30	543 0 0	
Wool and goats, in number	24, 30	27 0 0	24, 30	48 0 0	
Wool	...	111 0 0	...	...
Woolen cloth	...	1,052 0 0	...	454 0 0	
Woolen yarn	...	1,075 0 0	...	36 0 0	
Wool	...	...	7 0 0	25 0 0	
Woolen goods, in number	...	...	24, 30	291 2 0	
Total	...	15,638 1 3	...	15,742 2 1	

No. 1877, dated 13th December 1895.

From The Deputy Commissioner, Shimla,
To The Commissioner of Fyzabad.

With reference to your No. 108/515 of the 14th October 1895, I wish to point in regard to the above mentioned bill the necessity of your giving fully stated and correct information as far as possible in regard to the same.

1. In 1888 the Fyzabad bill was passed in regard to the purchase of land in the district of Shimla. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill.

2. With a view to facilitating the purchase of land in the district of Shimla, the bill was passed in 1888. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill.

3. In 1888 the bill was passed in regard to the purchase of land in the district of Shimla. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill.

4. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill.

5. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill. The bill was passed in 1888 and the Fyzabad Government have not yet received the bill.

6. The number of British Lancers who are sent Singapore for six weeks annually, leaving from Malacca at 4.00 am in vessels of Java, at about 110, while about 80, and formerly carried in their numbers to London and a return, have previously visited there.

7. A list of the British Lancers of some number were sent to be a very light work in hill regions in the island of Sumatra, Malacca, India, Java, Singapore, Malacca and Singapore.

8. In former times, the average annual sales of hill goods sold was about about 1,20,000, and like amounts from their way to other parts in the district.

9. In the present a special official called 'Deli' used to be located at Malacca; but different levels a lot of 4 hundred plus as all degree leaders or men carrying loads to their homes, and the days of leaders level of the same, but nothing was level on the goods which may have in change or purchase from British territory.

10. Deli is the jurisdiction of the Singapore West, exports have increased in half of what they were formerly, and the all goods taken from British territory are under the duty when sent to the above-mentioned parts, and under the duty to be brought back.

11. The revised form of the Singapore Government by the British Government is as follows:

	Amount
Change from British territory goods products into the west	+ 4,000
British goods, and selling by British leaders	- 12,000
Change in British goods taken from British territory (revenue)	- 2,000
British goods	- 500
Goods sent for goods of British leaders located there	+ 1,500

12. Details of the British goods taken, and of the number of persons who have lived in their residence temporarily or permanently, are enclosed herewith. A copy of the returns of exports and imports for the last year is also appended, as also of the three previous years taken from the annual reports. It will be seen that they have considerably increased, but I am not prepared at this moment to say whether this is an actual fact, or that trade is carried on by the British. On this subject I hope to have better information after we shall receive their.

6. DEDUCTIONS ON THE LAND REVENUE

6.1. Land Revenue in Bhatnagar

73 acres of rice-fields on the lands of the Tardil-Khali in Bhatnagar, owned by Bhatnagar, had been assigned as Jagir to the civil employees of the Government. The lands had been allotted by royal order in the British Raj. The amount of the Jagir was 20 rupees a year. However, Sri Krishna Bahadur was made to till the lands and to cultivate them. The lands were then allotted to Bhatnagar. The amount of the Jagir was 20 rupees a year. In addition to the Jagir and other customary payments Bhatnagar was also allowed to provide lands to his landless subjects if needed in the past.

MS. Vol. 27, p. 43.

6.2. Land Revenue in Bhatnagar

40 acres of rice-fields at Bhatnagar, assigned as Jagir to the civil employees of the Government, had been allotted as a Jagir to Bhatnagar. The amount of the Jagir was 20 rupees a year. The allotment was cancelled, and the lands were allotted to Bhatnagar as a Jagir to Bhatnagar. The amount of the Jagir was 20 rupees a year. In addition to the Jagir and other customary payments Bhatnagar was also allowed to provide lands to his landless subjects if needed in the past.

MS. Vol. 27, p. 44-45.

6.3. Land Revenue in Bhatnagar

17 acres of rice-fields had been allotted for the Jagir assignment by the Government, along with the other lands. These lands were allotted to Bhatnagar as a Jagir to Bhatnagar. The amount of the Jagir was 20 rupees a year. In addition to the Jagir and other customary payments Bhatnagar was also allowed to provide lands to his landless subjects if needed in the past.

MS. Vol. 27, p. 44.

II

A similar allotment of 100 acres of rice-fields at Bhatnagar to Bhatnagar was made in the year 1740. The amount of the Jagir was 20 rupees a year.

MS. Vol. 27, p. 44.

On ~~Alloys~~ Alloy

from Alameda, Bureau, Chatteriya Das Shah and Sahib Ghatadi Shahi exhibited a proclamation in Kutchikan that the Iron coins of Alameda be recalled and a silver started issue for minting Pure (Chakra) Gajra and Silver coins. They added that the public of Alameda will welcome such an arrangement, which would also facilitate the payment of salaries and allowances to military personnel and others.

A Royal order was issued on Monday, March 14, 1900 regarding the proclamation. The order added, "Every sample of metal mined at the locality and Panchabhad mine (in India) and select a suitable alloy. Submit samples of same make and Silver coins to us. Issue reasonable orders for that purpose, and shall account to the Income. Anyone who makes any discrepancy in the prescribed alloy and weight will be severely punished."

MS. Vol. 20, pp.211-212.

On ~~Proclamation~~ Proclamation

On March 17, 1900, the Minister of Revenue was referred to Income Tax and Revenue Commission to advise on any order of the Government and the utility of the following officers:

- (1) Working with a girl of a lower caste and maintaining intimate relations with her.
- (2) Working with a girl related within five of his connections, by falsely claiming that she was a relative only within seven or at 10 generations.

The order added, "Issue a proclamation to the effect that any person who acts in contravention of the various and usage of his class (Jaj) will be punished in a manner suitable to his case."

MS. Vol. 5, pp.520-79.

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The Japanese

On November, November 7, 1944, a royal order was issued concerning the duties and obligations of the Japanese (Gaijin) in connection with the war. The order was as follows:

1. Japanese, both natives and loyal subjects (Japin) and residents (Japin), who have the opportunity to their families, friends, neighbors and citizens to prevent foreign enemies are not least the Japanese, and also arrange for weekly contributions to victory and resistance work, e. g. by the Japanese, this according to their abilities as Japanese citizens.
2. Such arrangements for these activities are to be made through organizations from the Royal Police to teach the children of this country, provide food and clothing to the Japanese citizens, and work upon in connection with every day work, including the activities of illegal activities, and also to be made in an orderly manner, and not to be done by their enemies.
3. In this way (Japin) citizens, who in connection with the Japanese are to be made in this country, arrange for Japanese citizens.
4. All active Japanese and loyal subjects (Japin), who are not regular citizens of this country, shall be made to be made in connection with the Japanese, and also to be made to be made in connection with the Japanese, and also to be made to be made in connection with the Japanese. In an emergency shall the loyal subjects make the necessary arrangements for the Japanese, and also to be made to be made in connection with the Japanese.
5. All of activities, including the Japanese citizens, shall be made to be made in connection with the Japanese, and also to be made to be made in connection with the Japanese.
6. Japanese arrangements including the Japanese citizens, shall be made to be made in connection with the Japanese, and also to be made to be made in connection with the Japanese.

- 7. Arrange for the appropriate religious functions to be performed with the known of gains received by the Royal Palace for temples, resident hollars, residence, hollars, etc. through the gains, and also for necessary repairs and maintenance. Let the gains, gains and gains appropriate and gains. Treat the matter as appropriate.
- 8. Report the matter to us if the functions of any gains institutions have been disrupted and what necessary arrangements to insure that such functions are performed normally.
- 9. In matters where such laws provided for by these regulations, take action at your discretion in such a way that we gain credit and gains gains.

Enc. Vol. 4, pp. 100-101.

Administrative Decisions, April 1952

1. gains

On April 2nd 1952, one gains of gains, son of gains and gains of gains gains, was appointed as gains with the gains gains under his command, replacing gains gains. The gains comprised 125 gains of rice-fields and a gains income of 1,000 gains. Income from the rice-fields, calculated at 25 gains a gains, amounted to 3,125 gains in cash, plus gains a total gains of 7,125 gains. The gains was charged on the revenues of gains, gains, gains, and other gains. gains gains was required to equip 40 gains with gains, gains and gains, and gains the labor of his gains for gains military supplies when necessary.

An order was issued on April 2nd 1952 to gains. Further gains to gains gains to gains and gains in gains.

Enc. Vol. 27, pp. 104-105.

2. gains

On April 2nd 1952, gains gains of gains, son of gains and gains of gains gains, was appointed as gains with the gains gains under his command, replacing gains gains. The gains comprised 80 gains of rice-fields and a gains income of 7,000 gains. An gains required to equip 40 gains with gains, gains and gains, and gains the labor of his gains for gains military purposes when necessary.

Enc. Vol. 27, pp. 106-107.

The same day, Matthew Smith of Kentucky, son of Salveer Smith and grandson of Silas Smith, accompanied as partner with the Capt. Smith's Company with his command, on the same term and destination. He replaced George Barwell's Standard, who was promoted to 2nd Lieut.

MS. Vol. 27, no. 104-70

The same day, Daniel Stone (son) of Massachusetts, son of William Stone (son) and grandson of Benjamin Stone, was appointed as partner, with the Jewell's Company under his command, on the same term and destination. He replaced Nathaniel's Standard.

MS. Vol. 27, p. 170.

Drury's Stone (son) of Massachusetts, son of Daniel Stone (son) and grandson of Benjamin Stone, was similarly appointed as partner on March 2nd, 1776, with the Jewell's Company under his command. He replaced Nathaniel Stone (son).

MS. Vol. 27, p. 171

3. Cavalry

The following persons were appointed as Captains with Cavalry comprising 50 HOURS of rifle-arms and a quota of 2000 pounds each.

- 1. James M. Smith of Kentucky, son of Benjamin Smith and grandson of Andrew Smith, with the 1st Cavalry Regiment under his command on March 2nd, 1776. He replaced Daniel Smith.

MS. Vol. 27, p. 163

- 2. Benjamin Smith of Kentucky, son of John Smith Smith and grandson of Benjamin Smith, with the Cavalry Regiment under his command. He replaced George's Standard (son) Smith, who was promoted to 2nd Lieut.

MS. Vol. 27, p. 165

- 3. James Smith Smith of Kentucky, son of Daniel Smith and grandson of Benjamin Smith, with the Cavalry Regiment under his command. He replaced George's Standard (son) Smith.

MS. Vol. 27, p. 166

The American Book and Journal Company

On April 17, 1901, the monthly salaries of the 371 students both and boarding companies, both stationed in Julia, were prescribed as follows:

DESCRIPTION	Rate per/linea	Total per/linea
1 Bedder	35-5	35-5
2 Janitors	16-100	32-5
1 Kola	11-0	11-0
1 Porter	12-0	12-0
1 Ajikan	12-0	12-0
2 Sians	8-0	16-0
4 Washers	8-0	32-0
4 Washers	8-0	32-0
51 Signals	8-0	408-0
1 Vice-Teacher	8-0	8-0
10 Cooks	5-0	50-0
2 Deans	5-0	10-0
1 Watchman	5-0	5-0
3 Guards	5-0	15-0
1 Clerk	5-0	5-0
1 Carpenter	5-0	5-0
2 Lines	6-0	12-0
2 Surtl	5-0	10-0
	Total	870 papers and 10 acres.

Enc. Vol. 24, no. 32-33.

THE HISTORY OF THE JAPANESE

CHRONICLE

1. The Royal Order
2. The Royal Decree
3. The Royal Decree
4. The Royal Decree
5. The Royal Decree

1. The Royal Decree

The royal order to call your name. The nobles (Jishi) have said that it will be good in the record of my name to show to you as the nobleman's decision of the Village Council. Accordingly, I have kept my promise to you as my duty for a few days after personally consulting it, and as meeting the order to you through the nobleman's Council. May this order be to you. You are ritually pure as long as you are not in your name. May it there at the time and there is nothing, and victory will be yours.

April 10, 1882

Vol. 4, pp. 100-101.

2. The Royal Decree

The royal order to call your name. The nobleman's Council of Jishi. We had previously sent orders to the nobleman's Council of Jishi to proceed to the western front. On June 10th, along with the nobleman's Council and the nobleman's Council, I have sent orders to you to proceed to the western front. You are hereby ordered to proceed to the western front. You will be held liable if there is any delay in this regard.

April 10, 1882

Vol. 4, pp. 100-101.

The royal order to call your name. The following persons also at the time of the order:

- (1) Nobleman's Council for Jishi and Jishi
- (2) Nobleman's Council for Jishi and Jishi
- (3) Nobleman's Council for Jishi
- (4) Nobleman's Council for Jishi

Vol. 4, p. 101.

On April 12, 1962, the Council of India was advised to send all arms-bearing men of the province of Jharkhand to join districts in Jharkhand within the month of April 1962.

SEC. VOL. 2, P. 207.

A separate notification was issued to the same effect to the arms-bearing men of the State of Jharkhand. They were threatened with punishment appropriate to their caste if they did not proceed to Jharkhand and join the districts there within the month of April 1962.

SEC. VOL. 6, P. 220-21.

5. ARMS-BEARING MEN

Royal Order to the Council of India-1962:

"We have been advised that their military equipment for the Western Zone, along with their arms and ammunition, is being taken to the area under your jurisdiction and installed there. We have approved that their arms and ammunition be taken to the area under your jurisdiction if possible and only up to the area under your jurisdiction if any arms."

"We have also been advised that the arms-bearing inhabitants of India-1962 be sent to Jharkhand on April 12, 1962 to join the districts within the month of April 1962."

April 12, 1962

SEC. VOL. 6, P. 220.

Royal Order to the Council and other officers and men of the Assam Rifles Company of Jharkhand: "We had previously ordered you to proceed to work. Now if one or two battalions of rifles had been left in Jharkhand for the collection of arms, they shall join the Company immediately. Join will be on April 12, 1962 in Jharkhand with any arms."

April 12, 1962

SEC. VOL. 6, P. 220.

The order was sent to the Council of India in the following format:

- (1) Assam Rifles Company of Jharkhand.
- (2) Arms-bearing men of the State of Jharkhand.
- (3) Assam Rifles Company of Jharkhand and Jharkhand.

SEC. VOL. 6, P. 220-21.

COLLECTIONS, 1911-12, AND 1912-13
(Continued).

GROUP 1

List shows the taxes which is levied in manner *mafi alia* (special), whereas the *teropis* levied under the *Malik* Government bring the articles. *Tambora*, *mapara*, reports.

Name of articles	Taxes per piece			Name of articles	Taxes per piece		
	Rs.	As.	P.		Rs.	As.	P.
Black iron	2	5	6	Iron	0	4	0
Boots	1	0	0	Shawl	0	5	0
Cotton	1	6	4	Large shawl	1	4	2
Buttons & Sewing	1	6	4	Iron	4	9	4
Chalk	0	12	0	Scissors	1	0	0
Clubs	0	0	0	Shawl Bagel	0	0	0
Clubs	0	6	0	Long shawl	1	0	0
Cup of Shell	1	4	0	Shawl	0	5	0
Shops	0	15	0	Shawl	0	12	0
Shawl	1	5	4	Shawl	1	0	0
Shawl	0	14	0	Shawl	0	15	0
Shawl, <i>Parro</i>	1	8	0	Shawl	0	4	0
Shawl	0	6	0	Shawl	1	4	0
Shawl	1	0	0	Shawl <i>Malabar</i>	1	5	0
Shawl	0	6	0	Shawl	4	3	0
Shawl	4	0	0	Shawl	0	5	0
Shawl <i>Mal</i>	0	15	0	Shawl	0	6	0
Shawl short	1	6	0	Shawl	0	6	0
Shawl, <i>Mal</i>	0	12	0	Shawl	0	5	0
Shawl	3	12	0	Shawl	0	12	0

APPENDIX II

1957 stainless steel articles exported from this country

name of articles	kg	name of articles	kg
	kg.		kg.
Castings	1 0 0	Bars, steel	0. 9.0 per cent
Vulcan Chains	0 9 0	" " V-shaped	0 12 0 "
Shorlbeck	0 6 0	" " welded	0 0 8 per cent
Sheet	0 16 0	Steel coils	0 1 0 " paper
Ingot	0 12 0	Steel	0 0 9 " "
Achaya Steel	7 7 6	Steel	0 0 9 " "
Articles of metal		Steel	0 0 9 " "
Steel, 100%, 100%	0 15 0	Steel	0 0 9 " "
Steel, 100%	1 3 6	Steel sheets	0 1 0 "
Steel, 100%, 100%	1 0 3	Steel	0 0 9 "
Steel after mill	0 19 0	Steel sheet and coil	0 16 0
Steel	2 0 0		
Steel	0 5 0	Steel	0 4 0
Steel		Steel	0 1 0
Steel		Steel	0 8 0 per cent
Steel	0 3 8		
Steel	2 0 0		
Steel	0 6 0		
Steel	0 3 0		
Steel	0 0 0		
Steel, 100%	4 0 0		
Steel, 100%	0 1 6		

Annex 111

List of teachers, teachers, who have consent to stipulative work, and remain there for six months by purchase of bonds from middle of April till the middle of July.

Names of teachers, residents of Nagpur	Names of teachers, residents of stipulative areas
1. Thakar milan	1. Ajitkumar Chaudri
2. Gopin	2. Datt of Darga
3. Baldev of Mandale	3. Durga of Darga
4. Datt of Mandale	4. Dinesh
5. Gita of Mandale	5. Dattaraj
6. Datta	6. Govind Dattaraj
7. Balaji	7. Govind of Mandale
8. Dattaraj of Mandale	8. Govind Balaji
9. Jagan Nath of Dindaj	9. Dattaraj
10. Dattaraj of Mandale	10. Govinddattaraj
11. Govind of Mandale	11. Dattaraj
12. Jagan Nath	12. Dattaraj
13. Govind of Mandale	13. Dattaraj
14. Govind of Mandale	14. Dattaraj
15. Balaji	15. Govind
16. Dattaraj	16. Dattaraj
	17. Dattaraj
	18. Govind
	19. Dattaraj
	20. Dattaraj
	21. Balaji
	22. Dattaraj
	23. Govind Nath
	24. Govind of Mandale
	25. Govind
	26. Dattaraj
	27. Govind
	28. Govind Dattaraj
	29. Govind
	30. Govind Dattaraj
	31. Govind Dattaraj
	32. Govind Dattaraj
	33. Govind Nath
	34. Govind Dattaraj
	35. Govind of Mandale

List of persons and firms known to Sigval and Hjalmar, respectively

Traders, resident of Boston, 10	Traders, resident of Helsinki-
Traders, resident of Helsinki-15 -	1. Ahti Hall
1. Suomal.	2. Royal Bank
2. Swedish	3. Oskari Järvelin
3. Engl.	4. Jussi Kallio
4. Carl Gust.	Traders, resident of
5. Finn.	Helsinki (Swed.), 11
6. Italian	Traders, resident of
7. Carl of Sweden	Helsinki (Finl.), 6
8. Alrosta	Traders, resident of
9. Russian	Helsinki (Holland), 7
10. American	Swaps taken in Helsinki, 3-
11. Danish	
12. Irish	
13. American	
14. Italian	
15. Russian	
Traders, resident of Helsing-	
forsker, 12; of	
Helsingfors, 11; of Stockholm, 6.	

W. 54, dated 17th April 1936

1936 - The Ministry of Finance, Stockholm,
19 - The Inspector, Swedish Division.

In compliance with the instructions contained in your Circular W. 11.435, dated the 1st February last, and enclosure, concerning the present position of assets with SIGVAL, I have the honor to submit the accompanying report by way of a categorical reply to the queries of the Ministry of Sigval.

I, partly owing to the very restricted nature of our commercial relations with Sigval and partly in consequence of the great reluctance evinced by those who are possessed of the requisite information to the subject to assist in any way purposes of a Government enquiry, I have experienced considerable difficulty in obtaining anything like reliable returns.

5. and these cases must be taken up also for the action which has occurred in the submission of this report, and for the way far from suitable manner in which I am compelled to submit the letter,

purpose of this, which is the attachment purpose of the same nature, because along the lines of the British rule in Nepal. The entire purpose is comprised within the scope of the subject of this report, and the main purpose is the purpose of the British and Government.

purpose of this and the report will be given a, by the lines of British rule constructed under the immediate supervision of the Government and the people of Nepal in 1914.

with these things I proceed to give to you the several points on which information is desired by the committee in Nepal, and to facilitate reference I place questions and answers in juxtaposition.

QUESTIONS.

ANSWERS.

1. existing land rights between British and Nepalese territory, distinguishing between other-ways, roads which are fit for special consideration, and those which are only fit to be used for the purpose of the British as well as for the purpose of the Nepalese, and the way in which they are used? and the way in which they are used?

1. There are several specified points through the Nepalese from the line of the British, viz:-

- 1. British.
- 2. Nepal.
- 3. British.
- 4. Nepal.
- 5. British.
- 6. Nepal.
- 7. British.
- 8. Nepal.
- 9. British.
- 10. Nepal.
- 11. British.

In the case, the first eight points consist of land belonging only with or without land. The other three points are used for the benefit of British and Nepalese, and through some of the points are shared British in Nepal, Nepalese and British land up to these points in British territory, but we arrived at the fact of the land, the land is transferred to either British or Nepalese, as the case may be. as far as I have been able to ascertain the communications in Nepal territory which are connected by lines of the British with our routes are more than, as far as the other communications with Nepal.

SECRET

SECRET

1. Land Reclamation
2. Land Allotments
3. New Canal Land Grants
4. Land Reclamation

A total of 20 acres of waste lands in Sikkim, located west of the Dehra-Darjeeling, road of approximately, south of Darjeeling, and north of Kurseong, was granted to Sikkim State under the above scheme. It was granted for a period of three years. After three years the land should be used according to the orders of the Government as to be used in Sikkim and remain loyal.

Dated July 11, 1950
No. P. 1, 1, 11.

2. Land Allotments

My order to the Director and other officers of the Land Reclamation Company. It appears that rice-fields assigned to the Company have been taken over because no land-reclamation certificates (R.L.C.) were issued. The S.P. Director, ordered to issue such certificates according to the prescribed schedule of allotments of rice-fields and villages (R.L.C.) as authorized in the course of the 1948 (P.L.C.) revenue settlement. The Director (R.L.C.) on their part, shall estimate the rice-fields according to the land, and issue the R.L.C. certificates in this manner, and the Director shall keep the Company satisfied.

Dated July 11, 1950
No. P. 1, 1, 11.

3. Agricultural Land Grants

Thoughtful steps were granted 20 acres of rice-fields in Sikkim under the above scheme. His duties were to express later from the allotments of villages assigned for that purpose, as well as of the following 10 households, for construction of houses, roads, and other materials and repairing and maintaining structures within the State of Sikkim. The 10 households belong to the following persons:-

- | | |
|---------------------------|--------------------------|
| 1. Shrikshale Dnyaneshwar | 21. Karmajit Dnyaneshwar |
| 2. Jambhik Dnyaneshwar | 22. Karmajit Dnyaneshwar |
| 3. Karmajit Dnyaneshwar | 23. Karmajit Dnyaneshwar |
| 4. Karmajit Dnyaneshwar | 24. Karmajit Dnyaneshwar |
| 5. Karmajit Dnyaneshwar | 25. Karmajit Dnyaneshwar |
| 6. Karmajit Dnyaneshwar | 26. Karmajit Dnyaneshwar |
| 7. Karmajit Dnyaneshwar | 27. Karmajit Dnyaneshwar |
| 8. Karmajit Dnyaneshwar | 28. Karmajit Dnyaneshwar |
| 9. Karmajit Dnyaneshwar | 29. Karmajit Dnyaneshwar |
| 10. Karmajit Dnyaneshwar | 30. Karmajit Dnyaneshwar |

Journal of the ...

Vol. 14, pp. 12-13.

...

Journal Administration in the ...

1

Several orders by ... have been ... in ... areas in the ... region, ... and ...

We have received reports that you ... in ... or other ... of the ... or ... people. We have also received reports that you collect payments ... in ... and these ... to the ... in ... from both the local people and the ...

It is not the function of ... to ... the villages, ... and ... of ... you must ... the ... of ... of ... by ... in the ... and ... without ...

Your jurisdiction ... of the following ...

- (1) ...
- (2) ...
- (3) ...
- (4) ...
- (5) Collection of interest at ... of ...
- (6) ...

"Some matters of great import will be discussed by the Amlik.

"It will be your duty to attend to these, taking to the local people, and take of their own accord, and thereby take the country, of its own accord, and the jurisdiction of Amlik, and in case of further need, we shall further command you, your friends and property according to your needs."

Amlik, Amlik and 12, 1960

Amlik, Amlik and 12, 1960-11.

11

In Amlik, Amlik and 12, 1960, the two Amliks were ordered as follows:

"You have been instructed, through the Laji and the Amlik to settle the country (Amlik), hear complaints of oppression by Amlik, and collect fines and penalties on Amlik cases. You have not been authorized to take over the functions of the Amlik in cases which have been assigned to Amlik. Amliks sent there and indulge in injustice, arrest village Amliks and put them in Amlik, give out the local people, and impose fines in contravention of the arrangements made by the Amliks, nor have we issued any orders to you to do so. Existing arrangements (Amlik) should not be violated.

"You are hereby ordered to refund all payments collected by you from the inhabitants of Amlik and Amlik, in case you do not do so. You have along with them, and we shall give a hearing to both sides. You must not remain there. So wherever you are ordered by the Laji and the Amlik."

Amlik, Amlik and 12, 1960-11.

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Jashob C. Regal

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 distribution and display).

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3. Guthi Endowment in Lakanthali
4. Grant of newly reclaimed lands in Thini
5. Land grant to descendant of Lakhan Thapa
6. Sulphur mining in Jherling-ahala
7. Construction of Mahanagar Fort
8. Construction of Fort At Pawa
9. The Jagmata Temple.

5. The Japanese People

I

The leaders and other inhabitants of different villages in the following areas were ordered to provide them labor for the transportation of timber from ascending to a mountain for the construction of the Japanese Temple. They were also ordered to bring their own food sufficient for six months. Only those who had been ordered to build were exempted from this obligation:

- | | |
|--|--------------|
| 1. Utsai | 2. Sogima |
| 3. Injima | 4. Siling |
| 5. Pologitani | 6. Iruvujhoh |
| 7. Jefe | 8. Timal |
| 9. Pbuling | 10. Sipe |
| 11. Injima | 12. Siptin |
| 13. Jetering (with the women included in Sulphur mine) | |
| 14. Siling | 15. Gortan |
| 16. Sipe | 17. Silita |
| 18. Dar | 19. Sijakot |
| 20. Silita-Pang | 21. Silita |
| 22. Gortan. | |

II

On the same date, the inhabitants of towns and villages in Lethanda, Shodman, and Irtan were ordered to supply 20 barrels of fire wood from each household for the construction of the Japanese Temple.

BOC, Vol. 25, pp. 442, 50.

Journal of District 2022

On July 11, 1917, the Board of Directors of the National Bank of Commerce, Inc. passed a resolution providing for the collection of a tax on the amount of each loan, and that the amount of such loan, and that the amount of such loan in the form of interest after ten years, any creditor who acted in violation of the resolution was liable to be punished with a fine double the amount of the loan.

Sec. 11, P. 1.

The following regulations were passed on June 1, 1917 in the case of loans for the region west of the Grand-Duane River:

1. Any person who had a loan for any territory west of the Grand-Duane River, or to whom providing the collection of interest of such territory, or interest on such loan, and in person or in person, in case any person had acted in violation of the resolution, punish him with a fine of \$1000 if he failed to pay interest, and \$5000 if he failed to pay interest. The same shall be changed to an interest of 10 percent interest only. You will be punished if you borrow money who have not collected interest at more than the prescribed rate.
2. This is subject of the National Company of District, along with a number, and, with you for the purpose of collection. Transmit the amount along with interest of interest from time to time.
3. In case any person claims that he has not collected interest at more than 10 percent on such loan and 25 percent on loan in kind, but is unwilling to pay the same or pay under a mortgage, he shall be fined double the prescribed amount.
4. In case any individual, firm, bank, or institution contracts with any bank to collect interest and has charged interest in excess of the prescribed rate, or expressed information relating thereto, he shall be punished with a fine double the amount of interest that which has been expressed in that contract.
5. If an interest has been paid for ten years, (the creditor) shall be allowed to collect ten times the amount of such loan, and three times of loan in kind.

The following figures have been furnished for employees engaged in this work. Such payments shall be withheld when the amounts of collection are checked.

Police	-	100 rupees.
City Inspectors	-	271 rupees.
City Police Inspector	-	75 rupees.
Four assistants	-	500 rupees.

MS. Vol. 21, pp 770-73.

III

Myself order to Inspectors, Police Inspectors, Chief Inspectors, District Inspectors, and the various people in the region west of the District—except the rest of the Inspectors. "In the year 1910 an Act (No. 11) had been promulgated prohibiting the collection of interest on any loan of money. As a result of this Act the Government has been collecting interest in advance of that rate, and also charges a dividend of 10% upon such loans. The rate of interest is now fixed by the Act for that purpose. I shall be pleased if you make any complaint or objection to this report."

Patna, 24. 1. 1911.

MS. Vol. 1, p. 54.

From the Budget Report of A. S. 1911

I

Public Administration

"In some circumstances there be made for the collection of revenue from my source through contract, special arrangements may be made subject to the condition that administrative expenses do not exceed 1% percent of the revenue if it amounts to less than Rs 10,000, and 5 percent, if it amounts to more than Rs 10,000.

"This regulation shall not be applicable to special revenue which has remained temporarily assigned to my Engineer (Inspector). That is to say, no additional staff shall be sanctioned for collection of revenue from that source."

ii
Notes

"In case an offer is received for mines of copper, lead, or other metal, other than gold and silver, for which contracts had previously been received stipulating payment of 500 rupees in cash, and 10% surplus in the form of metal stock, and in case amount of rupees does not seem profitable, such mines shall be left unoperated until fresh offers are received for operating them under contract. Copper, lead, and iron mines yielding not more than 2% rupees in gross and 2% surplus of metal stock may be left unoperated in case it seems that their operation had resulted in the deduction of 50% etc."

iii

Summary Form shown below in the DINA Report

in Rupees Rs
 (cost and price as stated)

<u>Category</u>	<u>Quantity</u>	<u>Estimated Price</u>
1. Working	28,871	645
2. Unworked	17,447	529
3. Refined	21,771	3197
4. Metal	100,000	3000
5. Cash	114,294	5045

Allowances for Supplies

A sum of Rupees 10,000 was sanctioned every other year for the following supplies for the following purposes:-

Station	- Rs 40
Clothing	- Rs 47
Medical	- Rs 150
	<u>Rs 237</u>

Supplies

1. Station	1. Clothing
2. Clothing	2. Medical
3. Medical	3. Station
4. Station	4. Station
5. Station	5. Station
6. Station	6. Station
7. Station	7. Station
8. Station	8. Station
9. Station	9. Station
10. Station	10. Station

For the Maharaja's private, the same amount was distributed, not in silver Pagoda. For the medicinal hospital, the amount was 200, for the wage control, 2000 and 100, inclusive of 2000 and 1000 respectively, and 200 for building.

These allocations were not from the State funds.

Participation of State funds
1951-52

1. Subsidiary State's share in irrigation

The King of Mysore has granted 75 lakhs of loan at 4% interest to the Government of Mysore for the construction of the dam at Channarayana. The grant was sanctioned by His Majesty's order on 28th July 1, 1951 and on 10th October 1951.

Particulars of the loans, which were granted in the pursuance of Government's authority, were as follows:

- 75 lakhs in Mysore rupee
- 1) 10 lakhs in Mysore rupee
- 1) 10 lakhs in Mysore rupee
- 1) 10 lakhs in Mysore rupee
- 1) 10 lakhs in Mysore rupee
- 1) 10 lakhs in Mysore rupee

MS, Vol. 24, p. 284.

2. Subsidiary State's share in irrigation

Royal order to Government Mysore: "In recognition of the services rendered by you during the conquest of the Kist region, we hereby confirm the rights comprising the villages of Kothar and Thethigen, in the Kist region, which had been granted to you by the King of Mysore. Use these villages as your Kist from generation to generation."

Order dated 2, 1951.

MS, Vol. 24, p. 284.

3. Subsidiary State's share in irrigation

The following Royal order was issued on 10th April 1951 to the King Mysore, Government Mysore, and Government of Mysore: "The following villages, which were granted to you by the King of Mysore, have been confirmed by the Royal Palace, but no provision has been made for his maintenance (Kist). Accordingly, we hereby restore your maintenance. Henceforth Kist with full assurance."

MS, Vol. 24, p. 287.

4. Arishadra Dhadra's Birth

The great-grand father of Arishadra Dhadra had acquired lands held by his son-in-law Arishadra because he had married his daughter. He had also purchased 200 acres of rice-fields at Jaly, and tenements in Dhadra, from the Arishadra of Arishadra.

When the British Survey had completed Arishadra, he acquired lands belonging to himself at the same Community. However, the Arishadra were allowed to retain a part of their holdings, while the rest was granted as gifts to Arishadra Dhadra during the reign of King Jyoti Singh 1804.

Subsequently, Arishadra succeeded in obtaining these lands in his name through a royal order by submitting a false claim. A dispute then arose between Arishadra and Arishadra Dhadra. The case was heard at the Arishadra in the Royal Palace. A trial by ordeal was held, in which Arishadra became lost. The lands were then restored to Arishadra Dhadra by gift.

Record Book 14, 1851

MS. Vol. 24, pp. 116-15.

5. Ladha's Birth and his Land in Dhadra

Ladha's Birth of Dhadra came three months in the possession of Arishadra-Dhadra, Arishadra, and Father-Dhadra in Dhadra district under Arishadra tenure. The Arishadra were known as Arishadra, Arishadra, and Arishadra respectively. On 1804-1805, Ladha's Arishadra sold these Arishadra to Dhadra Arishadra for 1,200 Rupees.

MS. Vol. 24, pp. 175-76.

Ownership of the lands of Arishadra and Arishadra had been a subject of dispute between Ladha's Arishadra and Arishadra Arishadra, a resident of Arishadra. The case was referred to the Royal Palace at Arishadra. The Arishadra issued by the King of Arishadra were granted and the case was heard in the presence of Arishadra and Arishadra. It was held that these Arishadra had been granted by King Arishadra to the Arishadra under Arishadra. Ladha's Arishadra gave over the case, and Arishadra Arishadra 1805.

Record Book 1, 1851

MS. Vol. 24, pp. 174-75.

Ladha's Arishadra was dated of Arishadra at that time. (MS. Vol. 24, p. 174) On 1804-1805, Ladha's Arishadra was granted the village of Arishadra, as well as 200 acres of rice-fields at the Arishadra Arishadra, under Arishadra Arishadra.

MS. Vol. 24, p. 175.

6. Guerrilla Army's Work in

1

Guerrilla Army had received the news of between in the
 insurrectionary of year district as situation from the
 side of Kowloon. After the Marshall request, he was
 responsible of the area by the Marshall officials (all).
 A Royal order was issued on April 18, 1951, restoring
 the side to Guerrilla Army.

ROC, Vol. 24, pp. 305-06.

11

Guerrilla Army of Kowloon had 100 miles of rice-
 fields, along with the attached Kowloon and the village
 of Shajing. These were located on the eastern side of
 the area river, north of the Kowloon river. Guerrilla
 Army said these lands for 30% return to Kowloon people
 and Kowloon people of Kowloon.

ROC, Vol. 24, p. 310.

ROC, Vol. 24, p. 310.

Order of the Guerrilla Army

1

In April 1951, the Guerrilla Army of Kowloon, son
 of Kowloon Guerrilla Army and guerrilla of Kowloon, was appointed
 subject of the Kowloon Guerrilla Army, replacing Guerrilla
 Army.

The Guerrilla Army comprised 43 men, including the
 leader. Their assignments were 11% of the Guerrilla Army
 and 11% of the Guerrilla Army.

The order stated, "Do not exploit unorganized troops from
 the people. Do not commit injustice, but peasants and other
 people should approach us with complaints, but keep them happy
 and satisfied."

ROC, Vol. 24, p. 312.

ROC, Vol. 24, pp. 313-14.

may want to give priority. The one merely refers to Article 2 of the 1971 Treaty and the contents of Article 2 of the 1971 Treaty for the purpose of the 1971.

Article 2, 1971.

1971, Vol. 2, pp. 12-13.

On Article 2, 1971, please refer to the notes and comments to Article 2, 1971 against the general contents of Article 2 of the 1971 Treaty for the following reasons:

1. Unilateral measures collected in 1971 under
2. Article 2 of the 1971 Treaty for the purpose of the 1971.
3. Measures from an Annex for collected during the 1971 year 1971.

1971, Vol. 2, p. 55.

Trade between British India and Nepal
(1971-1972)

Quantity	Quality										
1. What is the usual course of movement, and if necessary, in more cases of movement available at existing rates, or would an increased trade involve a greater relative expenditure in the case of transport?	2. In the case of existing rates, the usual, and should only, course of movement of goods is by means of transport by road, and most of movement can be done so but to an extent considerably in excess of the present amount of existing rates, though it is probable that a steadily increasing trade between the two countries would, over a fairly long period, show some										
3. A list of all articles exported from British India to British territory, with a statement of the estimated yearly value of each of such articles, in regard to value when registered at trade fairs in India, if only in respect of the returns for the last five years or for any long period for which they are forthcoming.	4. The following are the principal articles exported from India to British territory: <table border="1"> <thead> <tr> <th>estimated quality</th> <th>approximate value</th> </tr> </thead> <tbody> <tr> <td>Woolen or woollen goods</td> <td>1,500</td> </tr> <tr> <td>Woolen or woollen goods</td> <td>200</td> </tr> <tr> <td>Woolen or woollen goods</td> <td>20</td> </tr> <tr> <td>Woolen or woollen goods</td> <td>10</td> </tr> </tbody> </table>	estimated quality	approximate value	Woolen or woollen goods	1,500	Woolen or woollen goods	200	Woolen or woollen goods	20	Woolen or woollen goods	10
estimated quality	approximate value										
Woolen or woollen goods	1,500										
Woolen or woollen goods	200										
Woolen or woollen goods	20										
Woolen or woollen goods	10										

Ones	10 pounds	120
Shirts, flannel coats, 1,000		12
Iron	50 pounds	600
Copper	10 "	125
Articles	500, "	30
Shells, coarse nets, 200		100
Clay	7 pounds	10
Spice pepper 7 pounds		10
Linen (increase) 7 "		10
Shap. fragrant wood, 50		20
Articles 4,000		15
Teapots 2 pounds		30
Double paper 13 pounds		30
Clothes, gals' tails, 50		100
Carbide (milk) 10 bags		50
Shoe 75,000 pounds		50,000
Laki 4,000 pounds		4,000
Lakka (mats) 25 pounds		150
Clay 100		10,000

4. A list of all articles imported from British to Nipal territory, with a statement of the estimated yearly value of each of such articles and with a copy of registration returned as requested above.

4. The following is a detail of the articles exported from British territory into Nipal through the present mentioned above:

	Annual Value Rs
Country staffs	50,000
European fabrics	15,000
Linen articles	15,000
Sugar and molasses	2,500
Salt	1,500
Potatoes	100
Tobacco	50
Spice pepper and small oil	2,000
Iron and glass chairs	1,000
Coffee	100
Dried fish	5,000
Shells	1,000
Carbide	
Sub-mer	
Tea	1,000
Artificial soap	500
Shoes	2,000

6. Is better business practice, and if so, in regard to what articles?

7. The practice of bartering prevailed formerly to a considerable extent, but has now almost entirely disappeared. The following articles are still, however, liable to be the subjects of barter in some measure, viz:

Wool of animals in exchange for iron, tobacco for dry sheep, and goat for wool.

8. In what transactions with silver and gold copper coinage are used? Are currency notes in general in circulation in the Territory, and if so, in what form?

9. In what transactions the Government paper appears to be extensively used. The Government also issues a paper currency, but the Government credit does not appear to be regarded with any more favor in the Territory than it is in British Territory.

There are two kinds of legal notes, the "legal" or legal paper equivalent to it, and the "bank" or "bank" note which are in use in some measure. Currency notes do not appear to be employed in transactions between Indians in British Territory.

10. Are there credit transactions, and if so, in what amount, and in the payment of debts usually without, or the same way as, in British or American Courts?

11. Credit transactions obtain to a limited extent, and in such cases the rate of interest is usually 7 years in the paper, with regard to the enforcement of the payment of debts in British or American Courts, I have no data whatever for offering the possible information. I know of no cases in which the Indian trader appears as a party in such cases.

12. What are the chief legal words on either side of the border? Are Indian methods distinguished in respect to British laws, and if so, for what reasons? What particular laws are held, and what business is done by them?

13. The principal words frequented by the Indians in British Territory are Tuliput, Pongoway, Curawit and Gairuput in the same District, also, Wikip, Kowawit and Shuput in British, and Gairuput in the District of South.

In the legal side of the previously mentioned words of Wikiput, Kowawit, Shuput, Gairuput and Kowawit. There is a fair amount of the string of land, also, in Tuliput, to which number of Indians return, and which has already been

cause for the extensive sale of frozen salmon which have been dried, partially smoked, salted in vacuum with the rest of the trade with Japan, but from depending to a great extent on the severity of the restrictions imposed by the latter on Japanese traders. In exchange for the Prigons, the Japanese carry very large quantities supplies of European cheese and sundry goods and dried fish.

14. In the bulk of the trade nearly equal, that is to say, does it consist mostly of articles purchased in British territory near the border to meet the wants of the Japanese in Japan and vice versa, or is there a through trade of any extent from large commercial centres, such as Yokohama, Kobe, Manilla, Cebu, etc., to the full districts of Japan, and beyond them to the north, and if so, what are the main articles of such trade, what is taken in exchange, and if the balance is against Japan, how is it adjusted?

15. In the course of trade between British and Japanese territory imposed by unnecessary restrictions of any kind, and if so, what are they, and what relief is needed?

16. In far as I can ascertain, the trade which is carried on between Japan, Manchuria, Mongolia and the neighbouring districts in Japan, is of a purely local character. The specifications in this report show the principal articles of this trade in which the balance does not appear to be against Japan.

17. There can be no reasonable doubt that the course of trade between the two countries is hampered by the arbitrary nature of the restrictions, I will not say unnecessary imposed by the Japanese authorities. The precise nature of these restrictions it is, under existing circumstances, not possible to ascertain, owing to the fear entertained by all Japan traders of the consequences of any dissidence affecting the commercial policy of the Government, and until the commercial relations between the two countries are placed on a more solid and satisfactory basis, no satisfactory report of any value for the latter.

18. How the increased prices obtained by the latter of late years caused the demand for the latter?

19. (Continued)

(to be continued)

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Some Guthi Endowments1. The Dakshinakali Temple

On Poush Badi 5, 1905, one khet of rice-fields had been granted on Sarbanga-mafi tenure to Bhuwan Kumari for endowment as Guthi for offering a silver crown, conducting religious ceremonies on the 8th day of the new moon (Shukla-Ashtami) every month, etc. at the Shrine of Sri Dakshinakali. A copper plate inscription for the grant was issued on Marga Badi 2, 1906.

RRC, Vol. 66, p. 118.

2. Shiva Temple in Chautara

Major Captain Pratiman Kunwar Rana had built a Shiva temple and a rest-house at Chautara on the main road leading to Tibet toward China. He had also made arrangements for the supply of drinking water to travellers at that place.

The Major Captain then submitted a petition to His Majesty through Prime Minister Jung Bahadur that a total area of 71 muris of rice lands, which he had arranged, be granted to him for endowment as Guthi to finance the maintenance of the temple and the rest-house.

The lands included 61 muris of kipat lands for which the owners had given their consent, and 10 muris of uncultivated raikar lands.

A royal order was issued on Thursday, Falgun Badi 6, 1911 granting the request.

RRC, Vol. 66, pp. 16-21.

3. Shiva Temples in Kathmandu

Dirgha Laxmi Devi, wife of Captain Birabhadra Kunwar Rana, had built temple of Sri Dirghabhakteshwara Mahadeva and Sri Hemamukteshwara Mahadeva near the temple of Sri Pachali Bhairava on the banks of the Bagmati river in Kathmandu. She prayed that 101.5 muris of rice-fields, which had been granted to her husband on bekh tenure, be now granted to her as birta for endowment as guthi in order to finance religious ceremonies at those temples. The request was granted.

Jestha Sudi 3, 1912

RRC, Vol. 66, pp. 59-60.

4. Guthi Endowments For Sri Godavari-Tirtha

On Bhadra Badi 3, 1907, the Senior Queen made an endowment of one khet of rice-fields in Bisankhu under Sarba-Kara-Akara-Sarbangamafi-Guthi tenure for constructing, repairing, and maintaining rest-houses at the Sri Godavari-Tirtha, and feeding Brahmans and mendicants on the occasion of the 12-year festival there. Lt Dalajit Bista was granted authority to manage the Guthi.

Income from the lands during a period of 12 years was calculated at 1083 paisa rupees and 5¼ annas. The breakdown was as follows:

1. 20 muris and 5 pathis of paddy a year, or 243 muris in 12 years, converted into cash at 9 pathis a rupee, totalling Mohar 542 rupees or 742 paisa rupees and 8 annas.
2. 5 muris and 5 pathis of wheat a year, or 62 muris in 12 years, converted into cash at 6 pathis a rupee, totalling Mohar 210 rupees or 288 paisa rupees and 12 annas.
3. Ghiukhane tax amounting to Mohar 3 rupees and 2½ annas a year, or Mohar 37 rupees and 14 annas in 12 years, or 52 paisa rupees and 1¼ anna.

Expenses totalled paisa 964 rupees and 10 annas. The breakdown was as follows:

1. Seven paisa a day, or 19 paisa rupees and 13½ annas a year, or 118 paisa rupees and 2 annas in 12 years, for daily worship at the Sri-Godavari-Tirtha. Particulars of daily expenses were as follows:

Sandalwood	-	1 paisa
Red Sandalwood	-	1 paisa
Rice	-	2 paisa
Incense	-	1 paisa
Light	-	1 paisa
Food offering	-	1 paisa

2. Salaries and other expenses totalling 43 paisa rupees and 10 annas a year or 523 paisa rupees and 8 annas in 12 years, particulars were as follows:

1. Priest	-	25 rupees a year
2. Sweeper	-	6 rupees "
3. Bricks and tiles	-	2 rupees "
4. Four muris of salt at 1½ rupees a muri	-	5 rupees "
5. Thirty bricklayers, laborers, etc. at 3 annas each	-	5 rupees and 10 annas

3. During the 12 year (Simha-Asta) festival:

1. 27 Brahmans for 9 days:

(a) 8 annas a day for roti and curd for 11 persons - 121½ rupees

(b) Ritual gift (dakshina) at the rate of 8 annas each - 121½ rupees

2. Food for mendicants for 9 days - 80 rupees.

Marga Badi 30, 1912

RRC, Vol. 66, pp. 120-125.

5. Shiva Temple in the Pashupati Area

Khajanchi Siddhiman Singh Rajbhandari requested His Majesty to grant him 40 muris of rice-fields located by him in Kirtipur for endowment as Guthi for a Shiva temple built by his youngest brother, Kashinath Rajbhandari, in the Pashupati area. The request was granted on Falgun Sudi 12, 1912

RRC, Vol. 66, pp. 125-26.

6. Shiva Temples in Kashi (Banaras, India)

On Ashadh Sudi 11, 1912, the Dharmadhikar, Sri Gururaj Pandit Nagendra Raj Pandit, had endowed 6 khets of rice-fields at Tahachal in Kathmandu for financing religious ceremonies at Shiva temples built in the Mangalagauri area of Kashi (Banaras) in India. The endowment was confirmed under the royal seal on Chaitra Sudi 9, 1912.

RRC, Vol. 66, pp. 157-160.

A 1943 (Samvat) Miscellany

1. Thek Grant to Raja of Achham
2. Hulak Services in Banepa
3. Reconfirmation of Sapat
4. Byang Laborers in Khinchet
5. Thek-Chhap Grant in Narja
6. Petiya Allowances
7. Mukhiya in Sikles
8. State Trading in Cardamom
9. Homesite in Palpa
10. The Duguna-Gadhi
11. Revenue Collection in Doti
12. Kipat Lands in Nuwakot
13. Supply of Mica.
14. A Track to Darjeeling
15. Forest Conservation in Morang

1. Thek Grant to Raja of Achham

The Raja of Achham, Dal Bahadar Shah, was granted a thek contract for the collection of revenue from khet and pakho lands in Achham, Thalahara, and Doti which had been assigned to the Sri Barakh Paltan.

Baisakh Badi 11, 1943,
RRC, Vol. 51, pp. 612-14.

2. Hulak Services in Banepa

Buddhi Man, Jehar Singh, and other Mahanes of Banepa complained on Chaitra Sudi 5, 1942 that households in Banepa town were evading the obligation to provide hulak services on one pretext or another. They, therefore, demanded that free households (chuni) be registered as hulakis on a compulsory basis. However, the government ordered a full inquiry into the matter before taking a decision.

Baisakh Badi 11, 1943
RRC, Vol. 54, pp. 614-18.

3. Reconfirmation of Kipat

The village of Bhanjyang-Gaun in the Sajhakot area of East No. 1, along with the Valley below, had been under Kipat tenure since the time of the Malla Kings. It was reconfirmed as kipat after the Gorkhali conquest. The kipat-owners were under the obligation to transport lead from that area to the Jangi Meghin (Munitions Factory) in Kathmandu. In the Vikrama Year 1936, the adjacent Pangu area was granted as birta, including a part of the kipat rice-fields in the

valley, but the kipatowers were left in possession. Four years later, in the vikrama year 1840, they were forced to relinquish the lands on the ground that they did not reside in the birta area. The mijhar, Rup Naran, then submitted a petition to Kathmandu. Their possession of the lands was then reconfirmed, although the grant of kipat lands as birta was left untouched.

Baisakh Badi 11, 1943

RRC, Vol. 51, pp. 618-26.

4. Byang Laborers in Khinchet

Several households in Khinchet had been enrolled as Byang for work at the Khinchet orchard on payment of the mahasul tax on the lands tilled by them. However, they mortgaged their lands to money-lenders, while paying the tax in their own names. During the revenue settlement of Vikrama 1925, the tax was made payable by both the Byang land holders and the money-lenders who cultivated the lands. An order was issued on Marga Badi 4, 1930 prohibiting such double collection. On Chaitra Sudi 3, 1940, the Mukhiya of Gogregaun in Khinchet, Tseden Lama, complained that the Mahasul tax was again being collected from both the Byang laborers and the money-lenders by the Amali. Another order was, therefore, issued prohibiting such double collection.

Baisakh Badi 11, 1943

RRC, Vol. 51, pp. 626-30.

5. Thek-Chhap Grant in Narja

The villages of Harkhichaur and Thapathok in the Narja area (of Nuwakot), which previously belonged to Harinanda Padhya, were granted to Sardar Sobhit Simha Kunwar as Chhap by King Prithvi Narayan Shah. These villages were accordingly in the possession of the Sardar's family under Chhap tenure until the Vikrama Year 1902. In the following year, they were taken over by the government.

On Magh Sudi 5, 1910, the two villages were assigned to the Sri Rajdal Kampu and the Sri Samar Jung Company. Major Captain Garuda Dhvaj Kanwar, a grandson of Sardar Sobhit Sinha Kanwar, was granted a Thek-Ijara for those villages for one year, stipulating an annual payment of five rupees to the Sri Rajdal Kampu and eleven rupees to the Sri Samar Jung Company.

The villages remained in the possession of the Kanwar family for the next 32 years under the same arrangement.

On Magh Sudi 11, 1942, Dhana Kumari Devi Chhetri, wife of Major Captain Garuda Dhvaj Kanwar, prayed for a new document on the ground that she had lost the original document issued in 1910 Vikrama.

The Sadar Dafdarkhana, however, recommended against the grant of the request. It maintained that the records nowhere mentioned that the two villages were under Chhap tenure. It also pointed out that they had been given out to the Kanwar family in 1910 Vikrama on a one-year thek-ijara arrangement.

The Sadar Dafdarkhana also pointed out that one Nandikeshar Khatri had offered to increase revenue from the two villages from 16 rupees to 28 rupees if he was granted a thek-ijara.

The case was then referred to Prime Minister Bir Shumshere. He ordered that the two villages be reconfirmed in the possession of the Kanwar family on the same terms and conditions under Thek-Chhap tenure. The decision was based on the following facts :

- (1) The villages have remained in the possession of the Kanwar family.
- (2) The Jagirdars have not been entitled to take possession.
- (3) The villages were originally held by the Kanwar family on Chhap tenure.

Baishakh Badi 11, 1943.

RRC, Vol 51 pp. 630-40

6. Petiya Allowances

On Chaitra Badi 6, 1942, Prime Minister Bir Shumshere ordered that :

- (1) The petiya allowance of Ananga Manjari Devi, wife of Colonel Jung Dhvaj Rana, shall be increased from 175 rupees to 200 rupees a year.
- (2) A petiya allowance of 174 rupees a year, payable on a monthly basis, shall be granted to Hari Kumari, wife of Senior Captain Hem Bahadur Rana.

RRC, Vol 51, pp. 644-46.

7. Mukhiya In Sikles

Tula Gurung was one of the Sub-Mukhiyas (Jhuttawal) functioning under the ten Mukhiyas of the Sikles area in Kaski-Iamjung. He died in Poush 1942 without leaving any son to inherit the position. His nearest relative was his paternal uncle's son, who was only about twelve years old and so incapable of functioning as jhuttawal.

Singhbir Gurung, a distant relative of Tula Gurung, then forcibly occupied that position.

On Baisakh Badi 10, 1943, Hawaldar Nain Singh Gurung, who was working as a guard (Athpahariya) in the palace of Prime Minister Bir Shumshere, submitted a petition claiming that he be appointed as successor to Tula Gurung, and that Singhbir Gurung's claim be rejected.

Prime Minister Bir Shumshere ordered that Hawaldar Nain Singh Gurung's request be granted if it was consistent with the law and regulations.

Baisakh Sudi 7, 1943.

RRC, vol 51, pp. 647-53.

8. State Trading in Cardamom

Colonel Chhetra Bikram Rana Bahadur was appointed as Chief of the Alainchi Dadani (State procurement and trading in Cardamom) in the far-eastern hill region. He succeeded Colonel Harilal Pande.

Baisakh Sudi 10, 1943.

RRC, Vol 51, pp. 653-57.

9. Homesite in Palpa

Mijhar Sante Kami was an employee at the Palpa Munitions Factory. He obtained an allotment of a vacant homesite at Dandathok near Tansen from the Talukdar and spent about 60 or 70 rupees in constructing a house there. He prayed that the homesite be formally confirmed in his name. His request was granted. He was also granted exemption from Jhara obligations elsewhere so long as he worked at the Palpa Munitions Factory.

Baisakh Sudi 10, 1943.

RRC, Vol 51, pp. 657-61.

10. The Duguna-Gadhi

During the Nepal-Tibet war, a fort was constructed in the village of Duguna in the Listi area. Four local households were entrusted with the repair and maintenance of the fort. Their taxes, totalling 4 rupees and 13 annas, were remitted, and they were also granted exemption from other hulek and Jhara obligations elsewhere. An order to this

effect, signed by Prime Minister Bam Bahadur Kanwar Rana and Commandar-in-Chief General Krishna Bahadur Kanwar Rana, was issued on Aswin Badi 9, 1913.

This arrangement was reconfirmed during the revenue settlement of 1925 Vikrama and continued till 1941 Vikrama.

In 1942 Vikrama, however, the Dwares of Duguna Village forcibly collected the taxes from the four households. The latter then complained to Kathmandu, and an order was issued to the Dwares to refund the amount collected and not make any such collections in the future.

Baisakh Sudi 2, 1943.

RRC, Vol 51, pp. 640-44.

11. Revenue Collection in Doti

Lt. Colonel Ser Bahadur Thapa Chhetri held a thek for revenue collection in Doti on payment of Mohar Rs. 4,246 and 2 annas a year from 1940 to 1942 Vikrama. The thek was renewed on the same terms for the three-year period, 1943 through 1945, on Shrawan Badi 4, 1943.

RRC, Vol. 51, pp. 810-19.

12. Kipat Lands in Nuwakot

Mijhar Tharpan Lama of Gerku village of Nuwakot district owned 30 muris of rice-fields under Gole rakam tenure. The rice-fields had previously been under kipat tenure, but had been confiscated by the government.

The deceased brothers of the Mijhar had mortgaged the rice-fields to Dayaram Timilsina Jaisi under a masikatta arrangement. The Jaisi then cultivated the lands, while the Lamas provided Gole services and paid taxes. The mortgage was later redeemed, but the Jaisi returned only 25 muris, forcibly keeping the remaining 5 muris for himself.

On Shrawan 1943, the Mijhar submitted a petition to Kathmandu praying that the 5 muris also be returned to him, since the mortgage had already been redeemed.

The Sadar Dafdarkhana recommended that the request be granted under Section 106 of the Law on Landholding (Jagga Pajani Ko). Prime Minister Bir Shumshere endorsed the recommendation on Bhadra Badi 3, 1943.

RRC, Vol 51, pp. 819-22.

17. Kind of Bird

The Delhi District office was ordered to supply 20 dozens of black wire for preparing netlines. The wire was to be of black color, extracted from a depth of four miles, and not liable to break or break soon after being fixed in a netline.

Letter dated 3, 1943.

NO. Vol VI, pp. 66-70.

18. A Road to Indochina

Some Indian firms of Guwahati offered to construct a road leading to Imphal through Imphal and Jhaimshajyang at his own cost, and to make an annual payment of 100 rupees, if he was granted a three-year contract for the collection of duties on goods traded through that route.

The proposal was referred to the Imphal District office with an order to ascertain the following matters :

- (1) Will the proposed road encourage smuggling ?
- (2) Will it cause any loss of revenue to the Government ?
- (3) Are the local people willing to use the proposed road as a means of traffic ?

Letter dated 17, 1943.

NO. Vol VI, pp. 71-79.

19. Forest Conservation in Burma

The Imphal Forest Office was established in Burma district with Captain Dewarath Jeyam as its chief to regulate Forest lands and sell the timber.

Regulations promulgated in the name of that office included the following :

"No person shall be permitted to hunt in Forest in Burma district (except a license Forest).

"No person may kill tiger, bear, leopard, or wild buffalo (Forest), unless it is for its own field, but shall not be permitted to hunt or lay traps and snares for other birds and animals.

" In case any tiger has killed any human being or one of Sikh forests, the taluk shall be granted to kill it, but in case any person kills or hunts other animals on that ground, he shall be arrested and transported to the Jadar adalat (in Lakshadweep) along with his gun or other weapon.

" In case any person is found to have killed any animal with gun or sword, he shall be arrested and his weapons shall be seized. He shall be handed over to the adalat for imprisonment for a term of six months in prison.

" In case any person had cleared lands within Sikh forests and built homesteads, he shall be evicted from such lands along with his family. His hat shall be desecrated and his possessions shall be handed over to him."

In accordance with these regulations, Captain Robinson Pidge started an inspection tour of Sikh forests in the region west of Centre in the month of August 1942.

At a place west of Letting, the inspection team found a tract of forest lands being cleared by some tribes. The tribes fled on hearing news of the arrival, leaving their axes behind.

Another group which was clearing a tract of forest lands farther west similarly fled, leaving the axes behind.

An such illegal reclamations are detected in the area between the Winar and Ward rivers.

A similar inspection team was formed in 1943 in Winar.

Letter No. 1, 1947.
S.M. Vol. 56, pp. 716-720.

Trade returns British India and Nepal
(continued from page 799)

ANNEXURE A

List showing the rates of duties levied on articles imported from Nepal in the month of September

No.	Name of articles	Qty. of duty	levied	Remarks	
		Rs.	P.		
1.	Key ring	1	0	0	per pound
2.	Wool	1	10	0	"
3.	Coriander (dry)	2	0	0	"
4.	Bird's eye pepper	2	0	0	"
5.	Root	1	0	0	"
6.	Piper	8	0	0	" A medicinal root.
7.	Choni	1	0	0	" Whiteish lime juice
8.	Choli stone	1	0	0	" Extracted from wood.
9.	Kylin	0	0	0	" Fruit.
10.	Burn	0	0	0	" Sweet smelling grass
11.	Bengal rice	1	0	0	" Dried fallow.
12.	Witcher	0	0	0	" A perfume.
13.	Shwood	0	0	0	" A medicine.
14.	Tingar	0	0	0	" A medicine.
15.	Durand	1	0	0	"
16.	Sage	1	0	0	"
17.	Wax	5	0	0	"
18.	Chiroto	0	0	0	"
19.	Cinnamon	0	0	0	"
20.	Garra	0	0	0	" Antimony.
21.	Cassia	0	0	0	" per 100
22.	Highland	0	0	0	" 1000 native pipes.
23.	Choron	20	0	0	" per pound Drug.
24.	Sonag	1	0	0	" Salt.
25.	Kakra (oil)	0	0	0	" A poison.
26.	Fudge	0	0	0	" each
27.	Kras (hill)	0	0	0	"

Contd. ...

26.	Partridge	0 3 5	med	
27.	Ladle	0 3 5	"	A glass handle.
28.	Saw	5 0 0	"	
29.	Trugan	4 0 0	"	
30.	Chisel	0 10 0	var wood & medicine	
31.	Tajpete	0 9 0	"	glass leaf
32.	Beechini	0 12 5	"	
33.	Walls	0 05 0	"	some of drug used for sprinkling soil.
34.	Yak	0 6 0	"	A medicine.
35.	Shorok	0 6 0	"	"
36.	Seagard Lark	0 5 0	"	"
37.	Lark	0 11 5	"	Incense.
38.	Atis	1 4 5	"	A medicine.
39.	Iron	0 5 5	"	
40.	Phar	1 4 0	"	Flourstone.
41.	Pharm	1 4 5	"	
42.	Iron Slates	0 15 0	"	
43.	Almij	0 5 0	"	Patience's Juice of A Tree.

APPENDIX B

List showing the duties levied on articles exported from Singapore
to British territories

No.	Name of Article	Rate of duty		How levied	Remarks
		Rs.	P.		
1.	Cotton	0	1	0	per piece
2.	Salt	0	0	5	"
3.	Garr	0	0	5	"
4.	Bag.	0	0	5	"
5.	Cloth, foreign	0	0	5	"
6.	" country	0	0	5	"
7.	Ceramics	0	0	5	"
8.	Pepper	0	0	5	"
9.	Metal-ware	0	0	5	"
10.	Cloves	0	0	5	"
11.	Cocoanut	0	0	5	"

APPENDIX C

List showing the Price of various kinds of articles imported from
Singapore in the month of *October* 1936, and *October* 1937.

No.	Name of articles	1936	1937	Low levied	Remarks
		from Singapore	from Singapore		
		Rs. S. P.	Rs. S. P.		
1.	Iron sheets	0 15 0	1 7 0 (per sheet)		
2.	" dothar	0 15 0	1 7 0	+	different quality.
3.	" sheet	0 3 0	0 13 0	+	
4.	" sheet	0 3 0	1 15 0	+	
5.	Dry ginger	1 3 0	1 12 6	+	
6.	Flour	0 5 0	0 7 0	+	
7.	Cajate	0 3 0	0 7 0	+	
8.	Salt	0 3 0	0 7 0	+	
9.	Sour	1 5 1	1 6 1	+	
10.	Soda	0 3 4	0 3 0	+	
11.	Alum	0 1 0	1 2 0	+	
12.	Salt	0 12 0	1 4 0	+	
13.	Salt	0 2 0	1 2 0	+	
14.	Shy	0 2 3	0 5 0	+	1 fragment wood.
15.	Sigat red pepper	1 1 3	1 12 0	+	
16.	Salt	1 5 0	2 4 0	+	
17.	Honey	1 3 3	1 2 0	+	
18.	Copper	1 8 0	2 0 0	+	
19.	Just	1 8 0	2 12 00	+	rusty.
20.	Carbons	1 8 0	2 12 0	+	
21.	Salt	1 8 0	1 12 0	+	1 salt.
22.	Salt (average)	-	0 1 5 per sheet		Draged.
23.	Salt	-	0 1 5		Sigat red
24.	Salt	-	0 5 0 per 100		Sigat red.
25.	Salt	-	0 5 0 each		
26.	Salt paper	-	1 2 0 per load		

ANNEX 2

List showing the items listed in articles reported from the Bureau of Geographical Names and transferred to British Territory.

No.	Name of articles	Qty taken		Use levied	Amount
		From Cape	From Purchasers		
			Rs. 4. 2.		
1.	Porcupine (value)	0	2	0	per month
2.	" "	0	2	0	"
3.	Cloth, country	0	10	0	per 1000(20)
4.	" "	0	11	0	"

No. 117, 118A and 118B attached, 27th April 1911.

From - The Administrator of British India,

TO - The Junior Secretary to the Chief Commissioner of B.M.S.

In reply to your No. 100 and enclosure, I have the honor to state that there is a large timber trade with Nepal.

The timber of high-quality late written territory across the 7000 feet high ridge is transported from the shores of Jammu over the ridge, in the neighbourhood of Badli, Jammu, and Poonch, North-western Frontier. The generally, post-plantation, and Shal-bagari trees like the cedar tree which they were felled in the view of sale. and when we got to the east of Dardistan (the north-west point of the Great Himal), the logs are for the most part floated down to Muzaffargarh, a good deal of timber is sorted from the logs felled; most of the (Kashmir) in the region, to near the junction of the Ganges and Gogra, and is then floated down to Benares.

The logs have also been cutting freely in the newly ceded tract of hill territory between Muzaffargarh and the Jammu hills. From what I can learn, about 20,000 logs were sent to British territory in the year. Putting them at an average of about 1000 lbs. a piece, the purchasers could receive about six lakhs of rupees for timber.

The trade routes are the route by the mountainous route, a good deal of river water by the forest road by Dardistan, I do not think any good by water down the Gogra, but if this river were cleared, as we have cleared the Gogra, I think a great deal of river might be brought down to Muzaffargarh.

The best route by land is by pipelines (roads), from which pipes run in various directions, but principally to the eastward of the river and inland. All the above roads are fit for carts in official territory.

Carts are the usual conveyances, but salt, grain and tobacco are often seen on the backs of buffaloes, bullocks and ponies; to the east of Abangyal there are cart tracks to the foot of the hills; these cart tracks are here, and timber had to be cut in small pieces and carried down by the stream to cross on the hills.

With reference to rate of transport, I believe the best transport there is, the steamer it will be some.

I think this might be facilitated by more attention being paid to the country roads in the vicinity of the forests, which are far from the supervision of district officers, and where often a small timber bridge would save a day's journey and the Forest Department + land really, under the control of Government. Supply camp and even from timber for such work, the district officers supplying the labour.

I forward copy of a letter from Mr. Janssen, who has been for some years in charge of the district division; it is in this division that the trade is principally carried on.

The tract to the west of the partially going by the North-South (Pochon), or South side, from the north to the south, is the district division, and was under the Trade Division, bounded in the north by the Trade line.

I do not think Mr. Janssen's trade has declined on account of high prices, but I have noticed a great falling off in the quality of the timber cut since this part of paragraph 12. I consider, much superior to that which has been from him.

(To be continued)

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THE LANDS (P.T.) ACTS

LIST OF LANDS:-

1. Village Naga Nagar and its adjacent lands
2. Bhabha and others land
3. Bhabha Jangam - 2nd class
4. Prasad and others
5. Prasad and others
6. Prasad and others
7. Prasad and others
8. Prasad and others
9. Prasad and others
10. Prasad and others
11. Prasad and others

1. Village Naga Nagar and its adjacent lands

In 1938, an inheritance pradhikaran grant was made in village Naga Nagar and its adjacent lands. The grant comprised 142 acres of land which included 100 acres of irrigated land, 40 acres of unirrigated land, and 2 acres of waste land, making a total area of 142 acres. The grant was made to the Prasad and others in the village of Naga Nagar in District of ... The grant was made for a total area of 142 acres and the Prasad and others were to pay a total amount of Rs. 100. The Prasad and others had been assigned the land, and the grant was made by superseding all other claims and that the Prasad and others should not be disturbed in the free (and) title.

Legal Counsel Collection, Vol. 2, p. 77.

2. Bhabha and others land

In 1938, 10 acres of pradhikaran land situated in the village of ... in the District of ... were granted on inheritance pradhikaran to Bhabha and others. The land yielded a revenue of Rs. 100 and 1 acre (waste land) was also included. The grant was exempt from all taxes, including pradhikaran and pradhikaran, but not from the pradhikaran tax.

Vol. 2, p. 77.

3. Bhabha Jangam and others land

In 1938, a grant of about 100 acres of land, yielding a net revenue of Rs. 100 and 10 acres (waste land) in the village of Bhabha Jangam in District of ... was granted on inheritance pradhikaran to Bhabha Jangam and others.

(Similar grants were made to Bhabha and others in the village of Bhabha and others in District of ...)

Vol. 2, p. 77-78.

9. Princess Sakharyanovskaya

In April 1864 the Imperial services rendered by Princess Sakharyanovskaya in being visited by Prince Ivan Pavlovich, Count de Sakharyanovskiy, 1827 in. 1 district, which she had received as her own share by dividing the paternal estate, had been granted to her as Imperial Princess Sakharyanovskaya in the Vienna year 1864. Princess Sakharyanovskaya subsequently died, a will order was then issued on August 17, 1866 recognizing the death of Imperial Princess Sakharyanovskaya in favor of her son-in-law, the Vienna Count, Chief Colonel Jura Petrovich, was Cheremnykhovskiy, wife of Sam Jura Petrovich according to the above currently held by me.

The great property owned 120 acres of vineyard yielding from as follows:

Wine	-	10 acres, 11 bottles and 1 bush
Wheat	-	20 acres, 11 bottles, and 1 bush
Wheat	-	10 1/2
Charcoal	-	10 1/2.

Imperial Russian Collection, Vol. 7, pp. 420-21.

3. Princess Sakharyanovskaya, Countess

Countess Sakharyanovskaya, at death in 1864, had been up a contract (will) for the collection of revenue as how Sakharyanovskaya (i.e., land under Imperial tenure which she received hereditary assigned to her Imperial). She had defaulted in payment due on the contract, the Sakharyanovskaya in Vienna, comprising a site of about 1.25 acres, but since.

In Vienna 1864, she, Princess Sakharyanovskaya had granted the house on Imperial Sakharyanovskaya tenure to Cheremnykhovskiy, a daughter of Imperial Chief Countess who had been married to Cheremnykhovskiy (see above list of sites. Imperial, 1864, p. 14).

A will order for the great was issued on April 15, 1874,

Imperial, Vol. 7, p. 20.

6. Imperial Chief Countess Sakharyanovskaya

On October 31, 1874, a tract of 110 acres of land in Vienna was granted to Imperial Chief Countess Sakharyanovskaya by Imperial to Imperial Chief Countess Sakharyanovskaya J. J. Sakharyanovskaya. A part of the tract had been retained from forest and settled of this tract was now under, while the rest was still under forest.

Imperial Russian Collection, Vol. 7, pp. 20-21.

7. Small Scale Rice Milling Plant

The project for small scale rice mill plant was approved in November 1971 in the second phase, under the Small Scale Industrial Development Scheme, in the Finance Year 1972. The grant was free from all taxes, including excise and stamp duty, but not from registration. The total net amount for the grant (after providing for the repayment of interest on subvention) amounted to around Rs. 15,000. The grant also included about 100 bags of industrial sugar, jute, wool, seeds, etc. The total value of these items was about Rs. 10,000.

The amount of interest on 15,000 was to be repaid as follows:

amount to 1,000 (equivalent to under Rs. 7,000) as annual allowance,

amount to 5,000 for personal (family) expenses every year for 10% and other expenses, as in industrial sector.

A bill of exchange for the grant was issued on January 18, 1972.

SR, Vol. 1, p. 274-75.

8. Small Scale Rice Mill

The following small scale plants, effective January 1972, were under the Small Scale Industrial Development Scheme, but not under the Small Scale Industrial Development Scheme.

- (1) about 3, 1972. A grant of about 20 lakhs of industrial loan in November 1971, yielding an income of around Rs. 20-25 per year.
- (2) about 24, 1972. A grant of about 20 lakhs of industrial loan in November, yielding an income of around Rs. 200 per year.

SR, Vol. 1, p. 274.

9. Small Scale Rice Mill

On October 18, 1972, a small scale rice mill plant was approved in the second phase of the Small Scale Industrial Development Scheme, in the Finance Year 1973. The grant was free from all taxes, including excise and stamp duty, but not from registration. The total net amount for the grant (after providing for the repayment of interest on subvention) amounted to around Rs. 15,000. The grant also included about 100 bags of industrial sugar, jute, wool, seeds, etc. The total value of these items was about Rs. 10,000.

SR, Vol. 2, p. 274.

10. Comptroller General Justice Shantoro J.S. 1967

A house was composed across the Bagmati bridge (on the Laksado-foto road), valued at Rs 2000, had been confiscated by the government from Saha Kirti Chandra. It was granted an inheritable lease-right effective 1/3/67 to Comptroller General Justice Shantoro J.S. 1967.

Febru 25, 1971

NO, Vol. 1, p. 271.

11. King Prithvi Bir Bikram Shah Dev

King Prithvi Bir Bikram Shah Dev had granted 20 acres of land near Saha Bazar in the Saha Bazar region an lease-right to his son-in-law (Shri) Saha for residential purposes. The land-records Office reported that no unutilized tract was available in the desired location. Accordingly, a tract of cultivated land in the Laksado area of Saha district was selected. The tract measured 20 bighas, on which the land tax amounted to Rs 171 (annual). A royal order confirming the grant, effective 1/3/67, was issued on Aug 25, 1971 as inheritable and tax-free (with the exception of land-tax, water-tax, and other taxes) lease-right.

NO, Vol. 1, p. 273.

Revenue Siris Datta Singh was, therefore, disbursed before the expiry of the five-year term.

Little Karam Singh was then granted a three-year lease for revenue collection in the three parganas in the annual payment of 31,500 rupees, half in cash rupees and half in kind rupees.

There were besides two separate leases, one for land lease covering the period from October 1, 1891 to October 31, 1895 and stipulating an annual payment of 25,500 rupees, and the other for commercial lease, sugar and other forest produce, and pastures lands, covering the period from October 1, 1895 to October 31, 1899, and stipulating an annual payment of 5,750 rupees.

October 31, 1899

MS. Vol. 43, pp. 107-11.

Notes.

- (1) Despite of the 1891 police's official report recommendation by Revenue Siris Datta Singh, the lease was increased by 4,500 rupees (from 26,500 rupees to 31,000 rupees) under the 1st arrangement with Little Karam Singh.
- (2) The document specified the assured lease which Little Karam Singh was allowed to collect revenue, or will be reserved source.

9. Extension of Lease to Chakri and Jagadhri

Royal order to the Government and police of Chakri and Jagadhri: "Because you live in a border region, we hereby exempt you from the lease-collection in cash (to Chakri) and transport stone and timber. Do not continue to live with full assurance in your territories and villages."

October 31, 1899

MS. Vol. 19, p. 115.

10. Extension from Chakri and Jagadhri

Royal order to the Amildar of Bhamphal in Jaula: "We have received reports that the inhabitants of Chakri and Jagadhri have left their villages and are living in the hills under your jurisdiction. It is not proper to dispossess a border region and allow people to settle elsewhere. Consequently, you are hereby to send back some people along with the soldiers you have been sent here, to Jagadhri return to their lands and make their villages peaceful."

October 31, 1899

MS. Vol. 19, pp. 115-16

11. Issue of 1947/48

According to a newspaper article published in the Express near 1947, the sale of furs had been permitted to collect and appropriate income from the following sources:

- (i) The Charitable tax from Finnish traders who visited during 1947/48.
- (ii) The Charitable tax in Ontario and Quebec.

In article dated 3, 1947, Miss Sheila Peroni of Toronto mentioned that this arrangement had been visited because Ontario courts of law had been granted a contract for the collection of the Charitable tax in Ontario and Quebec.

The Order in Council recommended that the Finance Minister should be ordered to make a full inquiry into the matter. Prime Minister Sir Mackenzie endorsed the recommended recommendation.

Order in Council 14, 1947

HC, 194, 37, pp. 825-26.

Trade Agreement with India and Nepal
(continued from page 19)

306
No. 307, dated 10th March 1951

From - The Offg. Secy, Comptroller, Gadh Bhandar, District
Officer,
To - The Comptroller of Forests, Gadh.

Trade Agreement

Comptroller's No. 196, dated 4th March 1951

In reply to the above, I have the honor to lay before you the following with regard to the trade with Nepal.

- 1. Nepalese are engaged in the inconsistent manner in which business is carried on; thus, after procuring an agreement with the British Government to delay for a year the sale or to place a reserved price on wool, I have often met the Nepalese without timber.

12. This is the commodity rate. This is also the market in the Cash Market, but is fluctuating.
13. The trade with Spain in these parts is entirely in the hands of the British subjects, who also are the chief group-dressed in the Philippines and the South, Spanish being the only legal coin.
14. It shall be paid to you any other information that you may require, and to answer any questions that may arise in your mind after reading the above if I can do so.

10. 174, West London, 11th May 1876

Yours - The Officialize Superintendent of Customs and Stamps, Calcutta
 To - The Junior Secretary to the Chief Commissioner of India.

On receipt of your letter of 27th Feb, dated 28th January last, the Deputy Commissioners of Customs, Calcutta and Dharti were asked to furnish the information required by the Bureau regarding the trade with Spain. It proved to this the Deputy Commissioner of Dharti had sent a copy of a report he had made on the subject to the Commissioner of his Division. The Deputy Commissioner of Dharti writes: "I had a long report but already been submitted to the Chief Commissioner through the Commissioner." The Deputy Commissioner of Calcutta writes "that finding it not to be possible to give any further information on the subject of trade with Spain that he has already supplied in his letter no. 1077 of the 15th December last to Commissioner of Customs from private information obtained to show proposed country on the spot, and with this view he has just transmitted along the frontier of our District. The result of his enquiries will be reported as soon as he returns to the District."

2. I few days before the receipt of your letter under reply 174, on the 15th January last, Mr. Jenkins submitted a report (no. 18) on this subject.
3. Under these circumstances, as reported returns have been received from you for this report, I am unable to wait for the immediate report, or send for a copy of the one from Dharti, and there is little else left for me to do beyond forwarding the report of the Deputy Commissioner of Customs, which my already have been sent on by the Commissioner of Customs. I may, however, supplement Mr. Jenkins's report by adding some little information as to the various rates legal which are levied by the natives, but may remain so useful to the Bureau.

* This is not the case now; all the timber is the property of Hindustani subjects.

- 7. From the Deputy Commissioner's reports it appears that the trade finds its way to Jaisalmer, Chhatargarh, Bikaner and Jodhpur, and the principal trade is with Bikaner and Jaisalmer.
- 8. In March last yr. problem was for three days at Bikaner, and tried very hard to get full information out of the people. He gave nothing but gas, but they gave him little information in return, being either evasive or untruthful. He finds that the place is increasing in importance every year. The people who carry on trade there are British subjects from Bikaner, Jaisalmer, Jodhpur, Udaipur, Rajsthanpur, Lucknow and Allahabad. Some fifty of these are said to be settled there and have shops. The great bulk of the trade to and from Bikaner passes down the right bank of the Bikaner (crossing the river at the Bikaner place) and through Bikaner. A small trade flows up and down the left bank by small trade vessels employed for trade to Bikaner.
- 9. Mr. Bradman was informing the Bikaner Trade Agents that the export duty charged by the Bikaner Government was as follows:

Rs. P. A.

1. Cardamom (large)	-	12	5	per unit
2. Red pepper	-	4	8	0 "
3. Turmeric	-	1	4	0 "
4. Oil (generally - mustard)	-	0	8	0 "
5. Ghee	-	3	0	0 "
6. Wax	-	1	0	0 per unit
7. Sugar and honey - none	-	1	8	0 per unit
8. Ghee, oil	-	0	7	5 unit
9. Tea and honey - no fixed duty, but according to orders from the Bikaner Government from time to time.				

- 10. The Deputy Commissioner of Bikaner and Jaisalmer are both agreed that the trade with Bikaner is decreasing, and the figures do show disadvantageously though they are) here out this.
- 11. In the interest of Bikaner it appears to be furnished with as detailed information as it is in the power of district officers to give. I enclose with this a report from the

* In 1877, dated 15th December.

likely arrangements in relation to the communication system, even the system which appeared to be under other arrangements, it will be forwarded you, but as for whether this has or has not been done by the Council.

12. In this office I was in receipt of reports on 12/10/56, and had advised the Council of various matters for the information. I was personally in receipt that it was furnished with copies of all reports on this subject and of weekly communications to the Council.

No. 1420., dated 12/11/56, 11th September 1956

From - S. D. V. G. M., C. G. M., Secy. to the Govt. of the North-Western Province.

To - S. D. G. M., C. G. M., Secy. to the Govt. of India, Foreign Dept.

With reference to your letter no. 1770., dated the 7th of September 1956, and subsequent replies, I am directed to advise, for the information of the Council, that the Governor-General in Council, copy of a letter from the Director of Agriculture and Commerce, North-Western Province, No. 577.-XIII-5, dated the 1st of September 1956, reporting that hitherto he had been unable to ascertain personally how far transit duties affect trade with China, but that he will submit a note on the subject after the receipt of local reports (now being sent) respecting the various routes.

No. 577.-XIII-5, under cover 12/11/56, 1st September 1956
From - S. D. V. G. M., Director of Agriculture and Commerce,
N.-W. Province.

To - S. D. V. G. M., C. G. M., Secy. to the Govt. of the North-Western Province.

In compliance with S. D. V. G. M., dated the 7th of August 1956, I have the honor to state that it has hitherto been impossible for me to ascertain by personal enquiry on the Sino-Indian border what the positions of traffic are and how far the communication may be affected by transit duties.

1. I believe that Government in view that since enquiries have been made by the Council at Sialkot on the subject, and I have now had a note drawn up in this office embodying the reports which have been sent to the Council with such information as is available from the frontier registers in those Provinces, this will be submitted to Government with a view after the completion of local enquiries respecting the various routes.
2. I shall be able to make further enquiries myself during the coming season, and if any new information is received, I will not fail to communicate it.

80, 1948, dated 11th, 1948 September 1947

From: P. L. Sen, Esq., Offg. Secy., Dept. to the Govt. of India, Foreign Secy.

To: S. K. Ghosh, Esq., Offg. Secy. to the Govt. of the North-West Frontier Province.

With reference to your letter No. 14204, dated 10. 11th September 1947, regarding copy of a communication from the Director of Agriculture and Farm Prod., North-West Frontier Province, on the subject of the report on the condition of trade with India, I am directed by the Government to request you to report that no avoidable delay may be allowed to forward the same in fulfillment of your aforesaid letter.

(To be continued)

The Income Tax in Pakistan

Under the new order the new appointed members of a newly-constituted Company Station 2 at Karachi. Revenue from all existing sources in the area was allocated to provide light to the troops, with the exception of the following sources:

1. Stamp duty - 1-1/2%
2. Income from disposal of immovable property.
3. Income from houses
4. Gifts
5. Shareholding - 1-1/2%
6. Dividends, interest, and bonus on other
7. Government loans
8. Land and Government-owned business.

On August 1, 1947, another report was issued, allocating the following revenue to war for the light of the troops:

- (1) Stamp duty for one year only.
- (2) Income, dividends, interest, bonus, dividends, Government loans, and land and Government-owned business for one year only. At the end of the periods mentioned above, revenue from these sources was to be transferred to the Army.

Foreign Secy 1, 1947

MS. Vol. 79, pp. 275-28.

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Dist. 1000-10000
(years 1954-55, 1957)

2. District

Regiment was granted a 3-year loan for revenue collection in District, including Chikmagal estate. The loan was effective from 1954 until 3, 1958 to 1957. It provided for the payment of 2000 rupees a year to the state treasury in four installments as follows:

1954	- 500 rupees
1955-56	- 500 rupees
1956-57	- 500 rupees
1957-58	- 500 rupees

The 20 loans of District, and 8 loans of other lands, were placed under the jurisdiction of the Governor. He was empowered to collect and appropriate revenues from all existing sources in the area including, judicial fines and penalties, land taxes, etc. with the exception of land taxes, however, income in excess of 100 rupees in a line from land tax to be transmitted to the Government, including land tax on the completion of the land. A sum of 20 rupees was deducted from the annual deposit of 2000 rupees for meeting land tax for a year.

3. District

Regiment was granted a 3-year loan for revenue collection in District, including all land. The loan, effective from 1954 until 3, 1958, provided for a payment of 700 rupees a year in four installments (as outlined above), and land taxes, land taxes, land taxes, and land taxes. Land taxes were not outside the scope of the loan. The arrangement regarding land tax was as outlined above.

4. Land from District in District and elsewhere.

On 1954 until 1, 1958, land (2000) was granted a 3-year loan, including 1000 until 15, 1954, for the collection of land (including) from land of villages in District, land (including) land, land, and land. The loan stipulated the payment of 100 rupees, less 10 rupees and 10 rupees as follows:

- 50 rupees as land's annual annual entry,
- 50 rupees for meeting land the land and land activities.
- 10 rupees and 10 rupees for land created as land, created by land, etc.

The net amount thus totalled 340 rupees and 75 annas, which was payable as follows:

Advance Payment	- 62 Rupees.
Madras	- 70 Rupees.
Bombay	- 75 Rupees.
Calcutta	- 75 Rupees.
Assam	- 75 Rupees and 75 annas.

The amount was to be credited to the Indian Treasury.

4. Opium Duties

President Pundit Shreeji was granted a 3-year liberty beginning 1st-10th April 7, 1934 for collection of Opium Duties in Mysore, Coorg, and Surge. The liberty stipulated the payment of 1200 rupees a year in four installments. He was required to collect the duties "at the rates at which they had been collected in previous years."

Madras 1931 2, 1934,
 vol. 27, pp. 540 -73 and p. 556.

The Public Inhabitants of Bilaspur

Opium duties to Pakistan in the territory of Bilaspur.

"We have received reports that you sometimes make some yourselves and commit hostility in the territories of the English, claiming that you have been granted the right to do so by the former Sultan. You cannot reside in our territories and commit hostility in the territories of the English. You shall be held responsible if a quarrel arises with the English as a result. It will happen in such manner."

Assam 1931 5, 1934
 vol. 25, p. 546.

April order to Director Ambari (1881).

"The canals constructed on the Shari river by 1878 year had been abandoned. Repair it through the Shari lake of the lower people. The surplus Shari water shall be used to dig a canal for irrigating ricefields in Chabutar. Complete this work this year. Last year, construct a canal at Chabutar.

"We need tax here. Accordingly, send tax ministry here. Also send the harvest-1881 levy collected from the country."

1881, Vol. 17, p. 281.
1881, Vol. 27, p. 281.

The king by, an order was sent to the left-bank of Shari and other canals on both sides of the Shari river to provide water lines for the purpose mentioned above according to the order of the Ministry.

1881, Vol. 27, p. 281.

Ambari (1881)

In 1878 year, Ambari was appointed Chancellor of the royal palace (Chancellor) in Ambari, replacing Ambari Ambari. The order reads: "Appropriate the position vacant position appropriated by the Chancellor. Last order the Chancellor, properly, and send to us treasury from here."

1881, Vol. 27, p. 281.

The king by, Ambari was appointed as Chancellor of the palace of Ambari and Ambari (in Ambari). The post was previously held by his father Ambari Ambari.

1881, Vol. 27, p. 281.

Ambari Ambari had been appointed by the king of Ambari-Ambari, Ambari Ambari and Ambari Ambari. In 1878 year, the two Ambari were ordered to let his son, Ambari Ambari, assume charge of the post.

1881, Vol. 27, p. 281.

58 cases of rice-tillet, with also flourished, issued from Ching-shan district, one Yi-shan treasury, other non-reporting sources (Yi-shan, Shan) and Yung-shan areas, were returned for the government.

The royal order also contained the following provisions:

1. The land tax shall be paid to the land every year.
2. The villagers shall be collectively responsible for the tax.
3. The villagers and households shall be made populous, existing households shall not be reduced.
4. The land shall not demand additional payment for newly cultivated households, nor shall the villagers demand reduction for dispeopled households.
5. Tax-cases shall be paid in installments as follows:

land land 1, - 125 papers

land land 2 - 125 papers.

Shan, 1-1118 211 1, 1897

Shan, Vol. 34, pp. 75-76.

2. Shan land land

1. Shan land 2, 1897

The officers of the Shan district police and the Shan police, both stationed in Shan, were ordered to look over 82 rifles and Shan which had been granted to Shan by Shan.

Shan, Vol. 77, p. 547.

2. Shan's land 14, 1897

Shan by Shan land submitted the following petition to Shan. "We are finding many difficulties because the territories of Shan and Shan were no longer under our jurisdiction. Arrangements were, therefore, made so that the amount of revenue assessed for these territories during the settlement of the Shan for 1894 is collected through us and transmitted to the appropriate land."

A royal order was then issued on land 14, 1897 granting Shan by Shan land jurisdiction over Shan and Shan, as well as the collection of land taxes with effect from the Shan for 1894 as land 14, 1897.

Shan, Vol. 77, p. 547.

3. Transportation of Military Supplies

I

Report submitted by the member-in-charge General Sir Cecil Blain, dated 1937. When supplies in some districts in Assam, India were taken to ports at the rate of Rs 2000 per ton and 17 tons, the government paid rates at the rate of 2 rupees per ton with a maximum of 1000 rupees. This rate would have been a great deal of the cost of 2 rupees per ton for the transportation of military supplies procured from various sources with correspondence. The report complains that the amount is not sufficient even to buy fuel.

In December 1937, the Prime Minister Jang Bahadur Jang had the order shortening wages at the rate of 2 rupees per ton for each 1000 tons of military supplies transported from Lashio to Assam.

NO. 194. (7, 10, 117-18).

II

The Prime Minister Jang Bahadur Jang had the order to make certain provisions in the case of military supplies. Previously, the people of Assam and other parts were provided with services for the transportation of military supplies procured from the district. In consideration of such services, they had been given by the government. The provisions and services, as well as the transportation (the order) for other purposes.

This year, the quantity of military supplies transported through India and other parts has greatly increased, so that such provisions are no longer adequate. These provisions have, therefore, been reduced.

The order will now be established between Assam and other parts, and will be by the order (the order) by the order (the order). Each order will transport one ton or two order every day up to the next port. This order is a total quantity of 100 tons a month. Further the transport will be paid proportionately now, and the order and transport will have a proportionate amount deducted from their monthly salaries. There will be one order and the order to Assam and other parts and other parts.

Monthly reports shall be submitted through the member-in-charge of the order and the order for payment of military supplies to be obtained from the order through his subordinate, order and order.

Monthly salaries

- 1 King at order of 12 and 7 years
 1 minister at 10 2 and 4 years
 12 clerk at 10 1 and 5/2 years each
 400 clerk at 10 1 and 6 years each.

Total monthly salary 411 - 10 1/2 (1000 (1000)).

March 2011 7, 1912.

HC, Vol. 26, pp. 485-52.

4. First Justice in Dumbarton

The following royal order for the Dumbarton region, located east of the Aron river, west of Edin, north of the Dumfries, and south of the Strathclyde, was issued on March 12, 1093:

"First Justice hereafter to people who have fled from that region after our conquest should be claimed by their relatives, but shall be allotted by the headmen (magistrates) to those who actually pay taxes and provide services (homage). Any discrepancies in such allotment shall be referred by the sheriff. The sheriff tax shall be both of the same rate as in England."

HC, Vol. 24, p. 794.

5. The Royal Territory of Gull

Royal order to the minister, Justice, and soldiers located to Gull: "The king of Gull had granted the Gull region or Gull as hereditary (by his consort), Earl John, during the Charter (Charter). A great oath by one's side can be enjoyed, and it is recognized that great."

Chronicle Gull 10, 1072

HC, Vol. 26, p. 15.

4. Assignment for Elizabeth's Income

Royal order to Duke Ing Bertrye Gull of Justice: "The Elizabeth's Income has been obtained in Gull, do not pay any allowances for six months after the Income reaches Gull. Thereafter, pay the following allowances every quarter from the proceeds of Gull:

Quarter	-	4 roubles
January	-	4 roubles
July, August, etc.	-	2 roubles.

Facilities, including, including,

Flax	-	1 rupee
Wool	-	1 rupee
Wool	-	1 rupee

Letter No. 1, 1951

CC. Vol. 13, p. 37-38.

7. Wool in form of yarn

In your letter of 14, 1950, a request of all rights of wool in the form of yarn in the hands of the Government has been granted under the provisions of the Wool Act, 1947. In appreciation of the facilities granted to you, the Government of India has decided to grant you the right to produce wool in the form of yarn. The right order has not yet been issued in the name of the Government of India, but the right to produce wool in the form of yarn is not transferable.

CC. Vol. 13, p. 38.

8. Wool in form of yarn

With regard to the facilities, including, including, and right of wool in the form of yarn,

When the time of the annual plan, you have been granted facilities for payment of taxes on wool yielding, including, including, and other crops (including) in consideration of auxiliary labor services (including) for the wool in the form of yarn (including). Accordingly, you have been provided with facilities for wool in the form of yarn as well as for wool in the form of yarn.

In the year 1950, also, you have been granted facilities for wool in the form of yarn, they reported that wool in the form of yarn has been increased on a very large scale. Accordingly, we granted you facilities for wool in the form of yarn. Accordingly, the facilities for wool in the form of yarn are also provided.

If you prefer the previous arrangement, you may also enjoy the facilities for wool in the form of yarn, but also provide facilities for wool in the form of yarn and wool in the form of yarn. If, on the other hand, you prefer the arrangement made by the Government of India, you may also enjoy the facilities for wool in the form of yarn.

Letter No. 1, 1951

CC. Vol. 13, pp. 40-41.

Report on the ...
(Continued from page ...)

... ..

... ..

It is

2. The

* The

cannot consider the possibility of the Russian invasion. This is an extremely serious one of the people themselves on the "front" or "trough line" (5,700,000 or 5,800,000, a new figure to be sure, like the reports of the Russian and Soviet (Capt. Kuznetsov and Capt. Kozlov), and the geography of the country (four and five-pointed angles (Kuznetsov and Kozlov), for it is not based on a general or even on a careful calculation. To Colonel Kuznetsov, one of his predecessors, his only general conclusion was that it is clear from the plan of the city and the State that it would hold well over the 100% of that number. This is in contrast of the tendency to exaggeration in such matters. I have much to say about the central and lower districts of Japan, which are the least sparsely settled, and my own observations induce me to think that the Great East* is rather the case in being that it is

Mitteleuropäischer Anzeiger vol. 21, page 199.

population is probably not over 2,000,000. The whole area is with a fair degree of accuracy estimated at 54,000 square miles. If we compare the valley of Antiochia with the

Dr. Armin Heinrich (Antiochia of the lower) Germany, St. ANTI, page 179, and the population of this valley at 200,000 by his time (Ant. 1000-1002), Dr. Armin Heinrich of Berlin, page 3) compared it to the valley 200,000." Five years have elapsed since he wrote, and my experience during almost all the interval is that we have been much particularly stringing up. I therefore do not think that I am far wrong in putting the population at 200,000 at the present time. For the area I follow Dr. Armin's average fourth of the valley's twenty miles and average breadth as fifteen miles in preference to Dr. Heinrich's "rather slender" of about sixteen miles, which undoubtedly underestimates the length. The estimation of population is based in regard to Antiochia, Sweden and Norway is obtained from the figures in the census de total for 1860, the latest year for which I happen to have the work. -

L. A.

population of about 400,000 in 50 square miles, we have for the remainder an average of $2\frac{1}{2}$ persons per square mile. If we include that valley the general average is raised to $2\frac{1}{2}$ per square mile. The population densities of population were also for the area of the whole country the several proportions of $2\frac{1}{2}$ and $10\frac{1}{2}$ per square mile. If we are sustained by $2\frac{1}{2}$ of comparing that Antiochia, Sweden and Norway, also all European countries perhaps with reasonable regard to their natural features, have respectively 17, $2\frac{1}{2}$, and $17\frac{1}{2}$ persons in the square mile. Littleton and Antiochia's superiority the population have the appearance of being respectively 20, while in Sweden and Norway this appears correspondingly with the average in India.

5. The details of the trade routes between British and Japanese territories, and of the cargoes used and available are as follows:-

Export.	Import.
1. Tin.	to Malaya.
2. Shell.	
3. Pepper.	
4. Gambier.	
5. Iron.	

No. 1 is handled by the Commission of Malaya. It is of more importance than all the others put together. The traffic is carried across the Isthmus, after the usual method, which are arranged out of the trunk of trees. In No. 2 there is, on the one hand, a small bridge over the Isthmus. At Nos. 3, 4 and 5 there are temporary bridges, which are washed away when the river rises. The place of these bridges are made of rough bamboo with rafted piles as without any stones, which enable them to resist the ordinary force of the stream. Along these a road railway is placed. The roads in Malaya are very simple paths with few carts. They are good enough for much trade to exist, and there is no likelihood of much an increase in trade as to make it worth while to improve them. On the Japanese side of the river on the first four routes there are mounds and low collectors. All carrying is done by bullock.

Export.	Import from Japan.
Siam.	1. Iron.
	2. Shell.
	3. Pepper.
	4. Gambier.
	5. Tin.
Indo China to	6. Iron.
Cochin to	7. Pepper.

There are numerous tracks of timber carts in the Japanese forest, but except timber everything is carried on oxen, and for the hills oxen are substituted. In the opinion of the Joint Engineer of Malaya more roads would be of benefit if present routes of trade increased. No traffic is carried by water. There are water-courses at all the first five places mentioned in Japan, according to the Forest officials of both there is considerable timber traffic on routes Nos. 6 and 7.

Route.	Western Terminus of Route
1. Jellon (via Sanyan and Sanyan Station)	to Pullien.
2. Sanyan (via Sanyan-Wei)	" Pulin.
3. Sanyan (via Sanyan-Wei and Sanyan Station)*	Colomani.
4. Jellon (via Sanyan Station)	" Colomani.

The bulk of the trade from Colomani passes along No. 3. The road on this route and on No. 4 is good for carts up to Colomani. There are also forest routes, along which a moderate amount of traffic passes. The Commissioner of Forests in Luch is of opinion that if the routes were allowed, as the Schell has been, such a rise that is now carried along forest tracks could be taken by water to Sanyan Station at less cost. There is a Custom House at Sanyan Station, whence goods for Colomani are covered by a pass, the duty being paid at the latter place. Carts are the usual form of conveyance, but such articles, sufficient, ponies and bullocks are often used to carry salt, grain and tobacco. The Commissioner thinks that the more transport there is the cheaper will it become, and the Deputy Commissioner that a gradual expansion of trade would be attended by competition except the receipt of carriage, and so that the rates would be kept down.

Route.	Western Terminus of Route
1. Sanyan (via Sanyan Station)	to Colomani.
2. Sanyan	" Duen.
3. Sanyan (via Sanyan-Wei and Sanyan Station)	" Colomani.
4. Sanyan	" Sanyi.
5. Sanyan	" Sanyi.
6. Sanyan (via Sanyan-Wei and Sanyan Station)	" Sanyi.
7. Sanyan	" Sanyi.
8. Sanyan (via Sanyan-Wei and Sanyan Station)*	Sanyi.

(To be continued).

Regal Research Series

Dear Sir, Sir, S

Kathmandu, September 1969

Edited by

Robert C. Regal

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LAND POSSESSION IN SIKKIM6. THANG LABOUR

1

In 1868 (Sikkim 1), 1869, the Amildar of Sikkim was ordered to inquire about labour from the landholders of Sikkim under his jurisdiction for transportation labour from Darjeeling to the Nepal side at present.

MS. Vol. 7, p. 27.

A similar order was sent to the Amildar of Sikkim on 12th July 3, 1869.

MS. Vol. 7, p. 27.

2

In 1870 (Sikkim 10), 1871, the Amildar of Sikkim was ordered to procure Thang labourers for transporting timber from Sikkim to the Manipalchuri Bank in Kathmandu.

MS. Vol. 7, p. 27.

7. Agricultural Land in Sikkim Villages

A tract of 2 changs of rice-fields, and the attached changs lands and woodlands in Sikkim village owned by the Thang family, had been mortgaged to the Thang family against a payment of 200 rupees. A part of that amount had been paid by Chandra Chandra. The lands were subsequently confiscated by the government in connection with an offence (case), and retained under Thang tenure for 25 years. Chandra Chandra's application had been granted the lands to him as Thang Sikkim without royal permission. On 12th July 3, 1869 the lands were granted as Thang to Sikkim through a royal order.

MS. Vol. 7, p. 27.

8. THANG LABOURERS

In 1870 (Sikkim 10), 1871, orders of Thang and Thang lands in Sikkim were ordered to make Thang arrangements with their tenants and accept Thang, Thang, and other papers, etc. in connection with local transactions (Thang, Thang, Thang).

MS. Vol. 7, p. 27.

4. South India

The British-India routes (i.e. the routes to southern India on which there are permits for provision services) of route 7¹ to 7¹⁰ of this file and route 10¹, comprising the group 7¹ to 7¹⁰ were reconfirmed by King the earlier day. They were again reconfirmed by King again on 10/10/50 and 11/10/50.

See File 5, 3, 45.

Route 10¹ to British India and Nepal
October 4 (1950) to 1951

The last routes are 2, 3, 5, 8, but all are apparently practicable for work in the dry season up to the point where it begins. There are very routes, but the traffic along them is limited. 10¹, 4 and 7 have no kind of service and routes, 2, 3 and 5 are the principal ones, even though it is somewhat limited, at least part, also given the falling of August 10¹ per hour, there are not enough cars to meet the demand, otherwise there is no difficulty. There is a Dutton house at point.

India

1. 10¹ to 10¹⁰

2. 10¹ to 10²

3. 10¹ to 10³

4. 10¹ to 10⁴

5. 10¹ to 10⁵

Nepal

6. 10¹ to 10⁶

7. 10¹ to 10⁷

8. 10¹ to 10⁸

9. 10¹ to 10⁹

10. 10¹ to 10¹⁰

11. 10¹ to 10¹¹

Should it not be an alternative route the Deputy Commissioner of South India Agency to have visited the Dutton house, in longitude 10¹ to 10¹¹, which is one of the best of the routes across the hills. Of these which is given only the last three are practicable for Indian traffic, even can be traversed by car. On the British side of the range the roads were improved in the Indian year (1947-48), on the Nepalese side there are only tracks. More mail and post service are available, though it is believed that a steadily increasing trade would tend to raise the price of carriage, in mountainous and is indicated.

India

1. 10¹ to 10¹¹ (via Dutton house, Dutton house and Dutton house)

2. 10¹ to 10¹²

Nepal

3. 10¹ to 10¹³

* See, in orig.

The traffic on No. 2 is slight. Nos. 3, 4, 5 are good fair-weather roads on top of the border, beyond they converge into one trail. They all meet at an old ore settlement, which is about 2 miles from Aguila by the direct but best road through Mexico. The traffic runs mostly in the same route to Chihuahua, but one to the city with or without a light-vehicle route over the first low pass in the Chihuahua hills and through Chihuahua to Chihuahua, a distance of about 80 miles from Aguila. The principal to Chihuahua, a distance of about 75 miles, the way they run through passes must be crossed. The road for the two miles between Chihuahua and Chihuahua is fit for driving, but on these to nearly 2000 ft in the valley, the traffic engaged at Chihuahua carry their loads on to the coast. As far as Chihuahua part of the traffic is conveyed by good railroads and boats.

The traffic on No. 4 is moderate, north the toward the coast, but the low of the small passes, as which the road is a rugged mountain, is so constructed with large boulders and the road over the Chihuahua hills through low is a steep but direct route and at a distance of 100 miles. The road passes through Chihuahua into Mexico, where it meets in the main road to Chihuahua.

A road is also a good-weather road to Chihuahua, Aguila, Chihuahua, Chihuahua, Chihuahua, Chihuahua, Chihuahua, and Chihuahua and Chihuahua, where there are several of fine trails, but none of them are well-constructed and passing over some of the mountains. This road is, in the main, is used to other local routes of goods.

The road is used for goods, timber in the main, but only to a moderate extent. Not on trade between Chihuahua and Chihuahua is moderate.

Population

1. Aguila	40
2. Chihuahua	10
3. Chihuahua	40
4. San Chihuahua	20
5. Chihuahua	10
6. Chihuahua	10

San Chihuahua, Chihuahua, Chihuahua

Chihuahua
Chihuahua
Chihuahua
Chihuahua
Chihuahua
Chihuahua

There are also roads along all these routes in the border, and several villages through Chihuahua. In the Chihuahua side there is a road for the main part of the main road to Chihuahua. There are good roads and the main road of Chihuahua. There are also for the hills. In Chihuahua there are several good roads to the coast of Mexico. There is a main road of Chihuahua. The Chihuahua side of Chihuahua, but only along the main road.

Memorandum - Special Order

1. Collection of beans from levies from owners
2. Transportation of beans-flour supplies
3. The issue of standards
4. Instructions to all levies state Dept
5. Lists for collection of beans from levies.
6. Report of beans to state
7. Single loads of bean supplies.
8. Remission of levies to Jamboulat
9. Matter of Copper Flax.
10. Corbett Troop in Yagouere.

7. Collection of Beans from Levies from Levies

Special order to Dore Jamboulat: "Collect the beans and flour levies from owners living in the region west of Soudoulat and although not included in the surveying report only if they have been paying these levies from former times. Do not collect the levies from them if these have not been traditionally collected from them. Do not burden them with a further required (for the total household) are supplied from there."

Jamboulat - July 1, 1964

SEC. VOL. 70, p. 270.

This order was sent to the same day to levies in the region west of Soudoulat, Soudoulat, and Jamboulat and west of the Soudoulat river.

SEC. VOL. 70, p. 270.

It was reported to Jamboulat July 2, 1964.

SEC. VOL. 70, p. 270.

7. Transportation of Beans-Flour Supplies

On Jamboulat July 3, 1964, Jamboulat and other Jamboulat-owners in the region west of the Jamboulat river after the Corbett Flax were ordered to arrange for single services through the areas under their jurisdiction for the transportation of supplies collected by Dore Jamboulat through the beans-flour levies. The supplies included grains, beans, flour, flax, oil and coffee (both ginned and unprocessed).

SEC. VOL. 70, pp. 270-00.

3. The Town of Ghidali

1

In mid-July 1954, when Hsiao Chang and other Hsiao were evacuated from the Ghidali. They were given a blanket of 24 sheets of vinyl-panels, along with the blanket too, comprising blanket made confiscated from the Ghidali, Hsiao, Hsiao, Hsiao, Hsiao, and Hsiao families. They were required to maintain 12 men armed with the blanket and guard the military outpost of Hsiao.

Their other duties were as follows: "Let no one pass through that area without permits. If any person, high or low, tries to escape through that area, arrest him and produce him before me. Under the main track as well as prohibited tracks especially by planting mine, bamboo, and heavy bushes and light traps."

MS, Vol. 20, pp. 271-72.

11

When Hsiao Chang and other Hsiao were ordered to collect five of the following notes from people who had to pass using Ghidali to escape through the blanket. They were also ordered to plant mine, bamboo, and heavy bushes on prohibited tracks leading to the blanket and their own responsibility.

Blanket	50 rupees
Blanket	25 rupees.

MS, Vol. 20, p. 272.

MS, Vol. 20, p. 272.

4. Instructions to Hsiao Chang Hsiao Chang

MS, Vol. 20, p. 272. The letter you had seen in your other notebook, Hsiao Chang (MS, Vol. 20, p. 272) was referred to me. It had noted that you were supposed to stay with mine and other military supplies.

"You have also written that you placed my notebook and that notebook in Hsiao, and found to have been concealed for some time in a desirable place near Hsiao street, that you made the arrangement and the position of the village to Hsiao and Hsiao and other military supplies by covering the Hsiao's journey in one day. It is also recommended that you should be Hsiao on (the Hsiao of Hsiao MS) having received the results.

"You have done your duty and reported. The matter
is settled. We shall write to you later about how the
State will dispose of the prisoners."

"You have reported to the police, ministers, and soldiers
of the Republic. Do you think that will prevent them from
finding out how they have been treated? What is to be done
with the prisoners? What is to be done with the
prisoners, ministers, and soldiers who have not received their
pay? What is to be done with the prisoners, and with the
prisoners, and with the prisoners who have not received their
pay? What is to be done with the prisoners, and with the
prisoners, and with the prisoners who have not received their
pay? What is to be done with the prisoners, and with the
prisoners, and with the prisoners who have not received their
pay?"

April 11, 1944

HR, Vol. 17, p. 337-34

5. ROYAL LETTER TO THE PRINCE OF BAVARIA, 1944

"The Prince of Bavaria, 1944, has granted an order
for the collection of taxes (Zugung) from people who played
active, passive, or other roles. In order to
prevent the collection of taxes from people who played
active, passive, or other roles, the Prince of Bavaria
has granted an order for the collection of taxes from people
who played active, passive, or other roles. The Prince of
Bavaria has granted an order for the collection of taxes
from people who played active, passive, or other roles."

HR, Vol. 17, p. 337-34

6. ROYAL LETTER TO THE PRINCE OF BAVARIA, 1944

"Royal letter to the Prince of Bavaria, 1944, has granted
an order for the collection of taxes (Zugung) from people who
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who played active, passive, or other roles. The Prince of
Bavaria has granted an order for the collection of taxes
from people who played active, passive, or other roles. The
Prince of Bavaria has granted an order for the collection of
taxes from people who played active, passive, or other roles."

April 11, 1944

HR, Vol. 17, p. 337-34

7. Receipts from AC from 1962:

The following items, amounting 254.40 Rupees, were
received as gifts to the King's Hospital on 12/12/62 and 1/1/63:

Amount		(Rs.)
Surge	-	87.00
Antibiotic supply	-	153.00
Books and supplies	-	14.40
	Total	254.40

HC, Vol. 5, p. 47.

8. Revision of income tax assessment

Legal order to Shastriji Sahasji and Ball Bhanaji Kulkarni
has been represented to us that the people have been put to great
trouble by the steady revision assessment made for the 1962-63
year 1964. Accordingly, we had collected some statistics and
submitted the assessment for 1962 and 1963.

The village, towns and other people of Sahas-1962 are also
suffering a violation by their Imperial assessment office.
In view, therefore, request to revise the assessment made
in the 1962-63 year 1964 and submit the 1964 as a new
assessment assessment for 1962-63.

Friday December 14th 6, 1964

HC, Vol. 40, pp. 8-9.

Information regarding this order has not to Shriji Bhan
the authority. It has referred to some representation to
Kulkarni if even then his assessment were not returned.

HC, Vol. 40, pp. 11-12.

9. Alloy of Copper coins

Legal order to Shastriji

Previously, a fee of 5 annas per Shastri was collected for
alloying pure (100%) copper into palm coins. Subsequently,
you were ordered to alloy palm coins with verrous (100%)
alloy, rather than verrous (100%) alloy. You discussed
the matter with Shastriji, but they were unwilling to pay a
fee of four annas per Shastri of your coins. As, therefore,
authorize you to reduce the striking fee by two annas, and
collect only two annas per Shastri. Collect striking fees at
that rate, and transmit the share of the palace to the
Shastriji, and of the share of the Shastri to him. Do
not reduce the quantity of copper in the alloy.

While melting about 7 tons (weight) copper from refined (Potosi) silver, a substitution of 2 ounces per mark in the fat of four marks shall be allowed to merchants, and the balance of 2 marks shall be transmitted to the palace. A substitution of one-half mark in the fee of one mark per mark due to the ditto of the Palace shall be allowed, and the balance of one-half mark shall be paid to the ditto.

HC, Vol. 3, pp. 29-30.

10. Payroll Troops in Nicaragua

In 1588, 1591, 1592, 1593, there were two battalions in Nicaragua, namely, Donde Vasco and Donde Vasco and Donde Vasco. Four companies of troops were stationed there, namely, the Compania de San Juan, the Compania de San Juan, the Compania de San Juan, and the Compania de San Juan. The two battalions were ordered to split these four companies into six companies of 704 men each and pay them monthly salaries in cash and in kind at specified rates. Each company thus received 504 pesos a month, or 7,120 pesos a year, making a total amount of 42,720 pesos a year for the six companies.

Particulars were as follows:

<u>Designation</u>	<u>Amount</u> <u>(pes)</u>
1 <u>captain</u>	30
4 <u>lieutenants</u> at 17 pesos each	68
1 <u>alike</u>	15
1 <u>major</u>	9
1 <u>captain</u>	16
1 <u>first lieutenant</u>	11
1 <u>second lieutenant</u>	11
4 <u>lieutenants</u> at 7 pesos each	28
4 <u>lieutenants</u> at 7 pesos each	28
4 <u>lieutenants</u> at 12 pesos each	48
6 <u>captains</u> at 5 pesos each	30

1 <u>Dakha</u>	-	5
2 Dams at 5 rupees each	-	10
4 <u>daris</u> at 4 rupees each	-	8
1 <u>Turhi-dhari</u> at 4 rupees each	-	8
8 <u>ripas</u> at 3 rupees each	-	24
5 <u>Tromakha (Lohar)</u> at 5 rupees each	-	15
2 <u>Carpenters (Ghurni)</u> at 3 rupees each	-	6
1 <u>Dakhar (Dakhi)</u>	-	3
1 <u>murbar (Dami)</u>	-	3
<u>Total 104</u>		<u>554 rupees.</u>

MS. Vol. 5, pp. 143-45.

Earlier, on Justice Indl 2, 1879, the two Dakhis had been ordered to appoint the following men for the defence of Vijaypur¹⁸⁷⁹ with monthly salaries as follows:

1 <u>Dakha</u>		
4 <u>Dakhars</u> at 12 rupees each	-	48 rupees
176 <u>Dipkhis</u> at 4 rupees each	-	<u>704 rupees</u>
	Total	652 rupees
1 <u>Dakhari</u>		
4 <u>Dakhars</u> at 15 rupees each	-	60 rupees
176 <u>Dipkhis</u> at 4½ rupees each	-	<u>792 rupees</u>
	Total	852 rupees

MS. Vol. 5, pp. 160-61.

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Some Royal Orders of Shrawan Sudi 11, 1851

Some royal orders issued on Shrawan Sudi 11, 1851, that is, about three months after King Ran Bahadur Shah assumed charge of the administration, are as follows:

1. Appointment of Najiki
2. Pota Tax Exemption
3. Birta Grants
4. Grant of Waste Lands
5. Cardamom Farm in Kaski
6. Manachamal Lands
7. Restoration of Kipat Lands
8. Reconfirmation of Guthi Endowments
9. A Kharka Grant
10. Reconfirmation of Homesteads.
11. Jagir Grants
12. Restoration of Lands
13. Dehi-Bhansar Taxes
1. Appointment of Najiki

Rama Chandra Khatri was appointed as Najiki, with 7 khets of rice-lands in Gorkha, previously held by Dasya Baniya, and the village of Kutijung, as his jagir.

RRC, Vo. 24, p. 319.

2. Pota Tax Exemption

Kapardar Bhotu Pande had purchased 92 ropanis of Sunabirta lands at different places yielding Pota tax revenue amounting to 35 rupees and 8 annas. He was granted exemption from the payment of that amount.

Particulars of the lands and Pota taxes were as follows:

1. 42 ropanis of waste lands on a riverbank, purchased from Dhanju Tating. Pota tax: 10 rupees and 8 annas.
2. 27 ropanis of rice-fields in Patan, purchased from Kanthananda Padhya. Pota tax: 18 rupees.
3. 5 ropanis of rice-fields in Bhadgaun, purchased from do. Pota tax: 2 rupees and 8 annas.

4. 18 ropanis of rice-fields, purchased from Bir Sahar and Dharma Narayan of Jugal Tol in Patan. Pota tax: 4 rupees and 8 annas.

RRC. Vol. 24, pp. 327-28.

3. Birta Grants

I

A tract of 18 ropanis of pakho lands in Bode, occupied by Chamu Jaisi, was granted to him as Birta.

RRC. Vol. 24, p. 324.

II

Ramdhan Gangaputra was permitted to construct a canal to irrigate lands granted to him as Birta in Sirsiya village. Beth and Begar labor from the inhabitants of that village for official purposes was, therefore, remitted.

RRC, Vol. 24, p. 330.

4. Grant of Waste Lands

Royal order to Khewa Rai: "We had previously granted you lands held by Kunchhoden. We hereby reconfirm the grant, with the exception of jagir lands in Tumlang, on the condition that you develop the waste lands as rice-fields. The grant shall be valid so long as you remain loyal and faithful."

RRC. Vol. 24, p. 319.

5. Cardamom Farm in Kaski

Sa Gurung was appointed Chitaidar of the Cardamom Farm at Faudur in Kaski, with 50 muris of rice-fields as his jagir. He was required to supply 30 dharnis of cardamom every year to the royal palace.

RRC. Vol. 24, p. 320.

6. Manachamal Lands

I

Manachamal lands totalling 75 ropanis in Chorpur, Motitar, Dhapakhel, Ikhadol, Thecho, and elsewhere, belonging to Bhadru Khatri, were reconfirmed in his name.

RRC. Vol. 24, p. 317.

II

Two khets of rice-lands in Nuwakot, previously held by Surbir Khatri, were granted to Bishram Khatri under Manachamal tenure.

RRC. Vol. 24, p. 326.

7. Restoration of Kipat Lands

I

Darmya Murmi owned a tract of land bounded by the Manedanda Hill in the east, the Choprang Hill in the west, the Bhatauli Khola in the north and the thun of Gogra in the south as his kipat from the time of his ancestors. The village of Makatung-Gaun, located in that area, was granted as Chhap to a Khatri. The village was now restored to Darmya Murmi as kipat, on the ground that "the kipat lands of a Praja cannot be taken away from him." He was, however, required to supply 30 muris of black gram every year to the royal stables.

RRC, Vol. 24, pp. 317-18.

II

Norbu Mijhar and Gunram Pahari held the village of Bhadaure-Gaun jointly under kipat tenure. This was reconfirmed. They were required to supply 18 pathis of black gram to the royal stables every year, or, if they separated, pay 300 rupees each to the Amali.

RRC. Vol. 24, pp. 320-21.

8. Reconfirmation of Guthi Endowments

I

The guthi lands of the temple of Sri Mahakaleshwar in Rampur, comprising 40 muris of rice-lands, as well as homesteads, were reconfirmed. The priests, Devanarayan Padhya and Laxminarayan Padhya, were also reconfirmed in their posts.

RRC. Vol. 24, p. 321.

II

Forty muris of rice-lands, as well as homesteads, were similarly reconfirmed as guthi in the name of Raj Giri in Sangachok for the maintenance of a rest-house (Pouwa). He was required to perform religious functions there and supply drinking water to travellers.

RRC, Vol. 24, p. 322.

9. A Kharka Grant

The Hakulajuchi-Iekh was granted to Subba Jog Narayan Malla as kharka for grazing sheep.

RRC, Vol. 24, p. 324.

10. Reconfirmation of Homestead

I

260 muris of rice-fields in Thokshola, along with the attached homestead, belonging to Jaya Gurung, were reconfirmed in his name.

RRC, Vol. 24, p. 318.

II

The homestead (gharbari) occupied by Gajakesar Khadka in Dahachok had been granted to Biru Bhandari. The grant was now cancelled and the homestead restored to Gajakesar Khadka. He was then ordered to proceed to Kumaun.

RRC. Vol. 24, p. 321.

III

A homestead granted to Laxmi Simha Banda, a Carpenter, by the former King of Lamjung was reconfirmed on Shrawan Sudi 11, 1851. Nandu Mishra was warned not to create any trouble for him. Laxmi Simha Banda was required to repair and maintain the Sanghu at Tarku.

RRC. Vol. 24, p. 326.

11. Jagir Grants

I

760 muris of rice-fields at different places in Gorkha were granted to Sardar Tribhuvan as jagir. He was also granted the village of Jhargaun as his Khuwa.

RRC. Vol. 24, p. 318.

II

The Kalabanjar (Virgin) mouja of Idarwa in the Sidhmas Parganna of Parsa district was granted as jagir to Chopdar Hidaram from Baisakh Badi 1, 1850, with the right to appropriate income from land taxes (mal), commercial taxes (Sair), and other customary sources.

RRC, Vol. 24, p. 328.

12. Restoration of Lands

Muhagansa Gurung of Tarapugaun owned 30 muris of rice-lands and pakho lands which needed six pathis of maize seeds for sowing. He was under obligation to make kachho payments for these lands. After the Gorkhali conquest, the rice-lands were assigned to the local Umra. They were now restored to Muhagansa Gurung subject to payment of kachho as before.

RRC. Vol. 24, pp. 323-24

13. Dahi-Bhansar Taxes

The ijara for the collection of Dahi-Bhansar taxes (on milk and milk products) in Kathmandu town, Deopatan, Pabigaun, and Handigaun was granted to Bhimanarayna Ojha on payment of 201 rupees a year.

RRC. Vol. 24, p. 327.

Trade Between British India and Nepal
(Continued from September 1989)

Durbungah - The local marts in British territory are Deodha, Lawkoha, Piprahi, Patauli, Khutowna, and in Nepal, Oorhi, Sarsun, Sirded, Kanooalipati, and Rampore, and a few small fairs on either side. There is no disinclination on the part of the Nepalese to go to British markets.

Bhagulpore - The British marts are Kundowli, Bagjan, Panchpan-daria, Sileshpore, Birpore, and the Nepalese are identical with the sites of the custom houses previously indicated. The Nepalese come and go freely across the border, and penetrate far to the south under the inducement of fairs. There are large annual fairs at Hunoomannuggur and Bara Chetr in Nepal.

Purneah - The local marts are identical with the names of the places already given in regard to the routes between Purneah and the Morung. The Nepalese resort freely to British markets, knowing by experience that they can get a better price and speedier sale in them than in their own thinly populated Morung.

5. Much of the above information has necessarily been derived from district officers in British territory. Their answers differ considerably. The Collectors of Goruckpore and Purneah probably give all the known trade routes across the border, whilst the Collector of Bhagulpore confines himself to details about the two principal ones. But there is ample proof in the whole body of answers that the lines of communication between the two countries are frequent, and that the places of resort for the exchange of commodities are numerous. On the west, if Kumaun be excepted, the Nepalese are not in the habit of prosecuting trade beyond the frontier. From the Arrah Nuddee eastwards they show no disinclination to visit and deal in British markets. The fairs are religious rather than commercial gatherings. As was to be expected the roads are better on the south side of the border. In this respect a great change is perceptible since the scarcity year of 1873-74, when the labour of the suffering poor was freely used to improve the approaches to Nepal. As to the lowlands of Nepal the remarks of Mr. Braddon, the Superintendent of Excise at Lucknow, concerning the tract to the north of Oudh are generally applicable. "Cart tracks meander

here and there through wastes of grass or over a sparsely cultivated plain. Bridle-paths connect the scattered villages. But main lines of road, such as civilization knows are not to be found." Although admitting elsewhere that there are many of these routes, Mr. Braddon sees in the absence of made roads a restriction to trade, and this is the reason by which he accounts for the small trade with Oudh. In this view I cannot agree. The existence of many routes, indifferent as they may be, makes it impossible to arrive at a complete registration of the trade, but the very fact of their number implies facilities rather than obstacles. The truth is that the ordinary country carts of Northern India do not require a good road, and do not always get one even in British territory. The Sub-divisional Officer of Soopoul is doubtful whether the new roads lately made in Bhagulpore to the border "really afford much greater facility to traffic." In Chumparun, Mazufferpore and Durbungah, and I believe in other districts adjoining the border also, carts are not allowed on the made roads, but are relegated to the leeks or side tracks from which the earth has been taken to form the made road. The leek soon becomes more or less grooved with ruts, and in such grooves the cart wheels run. The upward bound carts keep to the leek on one side of the made road, and the downward bound ones to the leek on the other side, so that there is no confusion by the meeting of carts moving in opposite directions. Were the carts permitted to go along the made road they would soon cut it up to such an extent as to make it difficult for more quickly running vehicles. When the carts leave the main lines of communication for their own villages, the tracks are no better than those described by Mr. Braddon. Again, the nature* of the bullocks, which are the draught animals employed, is such that they will only go a certain distance at a certain pace, and if they are hurried or over-driven they collapse. Heavy ground does not affect them so much as it does horses. Under such conditions it follows that in dry weather a grassy plain is not at all unsuitable for the prevalent style of carriage. It is better than the leek, when the latter is deeply rutted, because the cart can be taken at will wherever the ground of the plain is firmest and most level. In wet weather there is little traffic and little occasion for it, as the rice, oil-seeds, cereals, piece goods, and spices which constitute the bulk of the trade would be liable to damage from rain. Such roads as Mr. Braddon advocates would involve an expenditure out of all proportion to the means of the Durbar, and to the benefit which they would confer. The lowlands of Nepal are from their position at the foot of the hills peculiarly subject to inundation, and therefore any roads which traversed them would have to be raised as much, if not more than those further to the south in British districts, of which they would be continuations, and with all precautions they might not be strong enough to resist extraordinary pressure which at times occurs. If it be the case as the Superintendent of Oudh, Excise, represents in a later letter that the continuation of a good and much-used cart road, such as

* The trotting bullocks of the Deccan are unknown in these parts. - C.G.

that from Napara to the border, degenerates into a pathway, and is turned into rice fields during the rains on the Nepalese side of the border for the few miles to Banki, there is fair reason, I think, for asking that a broad open track should be reserved for traffic.

6. The only thing which really impedes the progress of carts is the occurrence of a nullah or water-course. These are constant in the Terai, and many of the small ones are like blind ditches, of the existence of which one is unaware till one's horse, seeing them at the last moment, has cleared them with a sudden jump. Where the water is shallow the Nepalese slope down the banks on either side. Otherwise they connect the banks with rough wooden bridges. The Conservator of Forests in Oudh notices the want of such bridges in his own jurisdiction, which would often save a day's journey, and for which his department might easily supply cheap or free timber, the District Officer furnishing the labourers for the work of construction. His proposal seems well worthy of attention. Two other suggestions are made by British officers for the furtherance of traffic. One, by the Collector of Bustee, is for a Railway in connection with the Oudh and Rohilcund line from the neighbourhood of Bootwul through Mindehwul and Bustee to Fyzabad, which it is thought would be remunerative by reason of the merchandize and the traffic of pilgrim passengers to the holy shrines of Ajodhya on the Ghogra; the other, by the Sub-divisional Officer of Soopoul in Bhagulpore, is for a Railway from the west (he does not indicate the point of departure) to Pertabgunje on the Kosi, to catch the through traffic in grain and oil-seeds from Nipal. I write under correction, but certainly at first sight it seems that so far as trade is concerned both feeders would have dangerous competitors in the existing waterways.
7. The exports from Nepal consist of chemicals and medicines, of which chiretta, borax, rhubarb, pipal root (piper longum), orris root, frankincense, atis (aconitum heterophyllum) musk, hellebore and crystallized lime juice are the commonest, dyes such as madder and lodh (bark of symplocos racemosa) opium, cereals, rice, paddy, vegetables, forest products, such as turpentine, dammer, the resin of the dhak tree, catechu, wax and honey, bunkus (a grass much used for making rope and string), jute, bhungelas (a coarse kind of bag) Daphne paper, hides, furs, iron, both pig and manufactured into spades (kodalis) and plough shares and utensils, copper, mostly in the form of Bootwul pice, bell metal, ghee, oil-seeds, spices and condiments, as bay leaves, cinnamon, spikenard, dried, and green ginger, cardamoms (large), dhup and sandal wood, kaephul (bark of myrica sapida), red chillis and turmeric and balohhur (a sweet scented grass used by native ladies in their toilette), ponies, cattle, hawks, gamebirds, minas, poultry, timber, bamboos and hill canes, fuel, matting, baskets, chowris and oranges. The Pilibheet returns alone mention tea and shawl wool. The imports are cotton, cotton twist, both native and European, dyes as cinnabar, vermilion, red lead, log wood, powder, indigo, betelnut, dried and fresh fruits, as cocoanut kernels, dates,

almonds, raisins, walnuts, pistachio nuts, grapes, pomegranates, mahwa and mangoes, sugar-cane, dal, a little fine rice, sheet-copper, copper utensils and ornaments, brass utensils and ornaments, lac, oils, salt, spices and condiments, as cloves, cummin, black pepper, nutmeg, mace, cardamoms (small) pan, coriander and anise seed, sugar of all kinds, refined and unrefined, tobacco, snuff, buffaloes, sheep, goats, pigs, shoes, woollen cloths, shawls, rugs, flannel, silks, silk thread, brocade, embroidery, cotton goods of all kinds, European and native, glass churis and beads, pottery, fresh and dried fish, Serampore paper, mirrors, precious stones, sporting rifles and guns, gunpowder for sporting purposes, and the miscellaneous articles that are usually found in a pedlar's pack. The chief items in the through trade between Nepal and the great trade centres in British territory, of which Patna is the one most affected by the hillmen, distinguished by italics (underlined). Of exports, tin, ivory and copper pice are government monopolies generally; from the Valley of Kathmandoo cardamoms, and to it, of imports, tobacco and Tibet salt are monopolized by Government.* Dr. Wright included broadcloth in the same category, but overlooked the fact that it was only the broadcloth for the army which was so treated. Now the clothing of the army, that is to say, the full dress which alone is made of woollen cloth, is procured ready-made from Calcutta, the last batch having been made under contract by the tailoring Firm of Ranken & Co. Elephants are mentioned as the subject of monopoly in a report from Goruckpore. But practically no valuable elephant is allowed to leave Nepal. In reports from Bareilly, Durbangah and Purnea forest products, as bunkus, wax, honey and lac, and medicinal herbs, &c ., as pipal, bay leaves, cniretta, musk and dhoop wood are similarly spoken of. But I am inclined to think that the informants of the local authorities in these matters intended to imply that such articles were included in the contracts of the farmers or theecadars of revenue, and that the fact of the word theeca also being used to mean monopoly has caused misunderstanding. The contracts for customs duties are for the most part in Nepal allotted to the highest bidders, provided they give adequate security, whereas monopolies are bestowed by interest and often at a lower rate, in order to admit of a higher profit to the privileged persons, than could be obtained at auction. Opium was till lately, as in British territory, a Government monopoly, but at the present time cultivators are free to raise and sell it as they please.

8. The method of conducting the trade varies. Except at Burmdeo, where British and Nepalese traders intermingle, it is the Nepalese who maintain the trade with the interior of Kumaon, and generally speaking the carriers are also the owners of the leads. On the side of Bareilly the hillmen bring their products to the border, whence they are taken onwards into British territory by British subjects. The Nepalese are said

* Sketch of Nepal, Government Press, Calcutta, 1872, page 28.

to arrange about their imports themselves. Amongst the villages on the border there is a fair demand for the salt, tobacco and coarse sugar of British territory, and a return is made in potatoes and other vegetables. Exclusive of timber, the general trade is in the hands of many small dealers of the Bunjara, Bunya, Mahajun, Rangrez and Khatri class or caste. The trade with Kheree and Baraich depends on Brahmins, Bunyas, and Musulmans, who have settled at or frequent the Nepalese marts of Golamundi and Banki, that with Gondah is more in the hands of British than of Nepalese subjects. The transactions of the former are wholesale, of the latter retail. But on neither side is there any great individual capital. The British subjects so engaged are chiefly Brahmins, Khatri and Bunyas of the Agarwala caste. As regards Bustee and Goruckpore, much trade is carried on by British subjects, Irakias, Bunyas, Kalwars and Telis, living either as principals or agents at Bootwul, many of whom are men of wealth. A few Tharoos also trade there, and there is a brisk business done by baiparis under their own auspices. A great deal of the grain exported from Nepal is intercepted and bought up on the way by dealers, before it can reach the emporiums in the interior of the British districts. The imports from or through Chumparun into Nepal are chiefly managed by rich merchants, subjects of both Governments, such as Bunyas, Irakias, Cashmerees, a few Bengalis, Kulwars, and Newars. The trade on from Kathmandoo to Tibet is almost confined to Newars. Many of the firms in Kathmandoo are backed by the money of Sir Jung Bahadoor, his relatives and other prosperous officials. The export of grain and oil-seeds into Chumparun is nearly all conducted by British subjects; that of grain is a general trade, that in seeds is limited to a few capitalists. The grain is much bought up by British subjects of small means and sold to the Mahajuns. On the side of Mozufferpore and Durbungah many men of moderate resources, both British and Nepalese, as Telis, Hulwais, Seoris, Kalwars, Looniyas, Khatri, Rajpoots, Brahmins and Newars are employed. Marwaris are also to be found. With Bhagulpore the tendency of the trade is to gravitate to British territory, a circumstance which is accounted for in the opinion of the local authorities by the greater security which may be relied of these. The Nepalese cultivators bring their grains and seeds to local marts, chiefly on the Ganges and Kosi, where it is bought by big firms of Bengalis, Kulwars, and Marwaris. There are two large Newar firms dealing with Calcutta in cloth, and bringing up their wares through Bhagulpore. But the imports destined for Nepal are retailed on the British side of the border to petty dealers by British merchants, whose transactions with Calcutta are on a wholesale scale. The trade with Purneah is almost entirely in the hands of British subjects, Telis, Seoris, Kulwars, and Kayasths, who have established shops on either side of the border.

9. Barter though practised along the border is not general, and it is for the most part restricted to the exchange of local produce, as dried fish, coarse sugar, earthen vessels, and more rarely tobacco, cotton, and salt, for vegetables, rice and ghee. In Bhagulpore one seer of salt is equal to three of four seers of rice, and one maund of potatoes to half a maund of paddy. In some parts, more especially on the frontier of Oudh, trade is conducted by the exchange of commodities on a money valuation, but without the intervention of coin.
10. In all marts of any importance the British Rupees and Nepalese Mohurs are to be found side by side, though the former is preferred. Two of the latter constitute the Nepalese Rupee more generally known as the Mohendra Mullee, Madar Mullee or Mohri, and having an average value of Company's Rupee 0-13-4. It derives its first name and the corruption thereof (Madar Mullee) from Mohendra Mull, one of the royal line of Hur Sing Deo, who is said to have introduced coinage into Nepal. There is no such coin as a Mohri Rupee current, but only Mohurs, and though these are only of the intrinsic value of Company's Rupee 0-6-8 each, they sometimes fetch as much as seven and a half and eight annas in British territory. Of late merchants have been shy of the Mohur in the Western Terai, owing to the prevalence of a base counterfeit of copper coated with silver, the makers and issuers of which have hitherto eluded the search of the Durbar. Indeed at Golamundi and Banki merchants claim to be paid either in British Rupees or in goods. In Nepal all accounts are now kept in Mohri Rupees, annas, pice, and dams, the relative value of which is as follows:

4 Dams	=	1 Pice
4 Pice	=	1 Anna
16 Annas	=	1 Mohri Rupee.

The valuation before the introduction of silver coinage was—

4 Dams	=	1 Pice
4 Pice	=	1 Gunda
24 Gundas	=	1 Paisa Rupee

It still sometimes happens in the hills that lands originally valued in Paisa Rupees are conferred at the nominal rate of the same number of Mohri Rupees, a great privilege, as it makes the jagheer worth a third more to the recipient. At Bootwul the Rikabi Rupee of Lucknow, equal to fourteen annas of British currency, is sometimes met with.

In Kumaon the British pice are current, and are freely taken thence into Dotee-Jhardar pice, which I understand to be made in Jeypore, and to be so called from a rough representation of a shrub which the coin bears, are apparently peculiar to dealings in the markets of the Pilibheet Sub-division. The coin is on the average of the same value as the British pice.

In the trade with Oudh, Bustee, Goruekpore, and Chumparun the copper pice made at Tansen in the Palpa District of Nepal, play an important part, and almost displace the British pice, or perhaps it would be more correct to say that the British pice have never gained a firm footing on this part of the border. Baraich merchants cannot pass British pice into Nepal except at the rate of nine for two annas. The pice of Tansen are square in form, roughly cut by hand and with an apology for a stamp on them. The copper is found in the lower hills of Nepal and is purified before it is coined. They are commonly spoken of as Bootwulya and Goruckporee. Their average value is $18\frac{3}{4}$ gundas, that is to say, 75 pice to the Company's Rupee. The Nepalese Government is quite alive to the advantage which it gains by the preference for its coin in British territory, and makes extensive issues of it in consequence. During the scarcity season of 1873-74 there was a more than ordinary demand, in order to pay the gangs of labourers employed on relief works, which was quickly met by the Nepalese officials at Bootwul. It has always seemed to me a subject for regret that the opening then afforded for accustoming the people to the British pice was not recognized. In the valley of Kathmandoo and the adjacent hill districts, and as far as Hetowra, in the direction of the plains, the thin or new pice introduced A.D. 1865 are prevalent. They are circular, fairly well stamped and made by machinery. They have an average value of $29\frac{1}{4}$ gundas (117 pice) to the Company's Rupee. Before their introduction the black pice obtained, as is still does in the east and north-east of Nepal. These pice are of no better shape or make than those of Tansen. But they are of less value owing to the great admixture of iron in them. There are several mints for the production of the coin in the eastern hills, the best known being that of Khika Maccha, about twenty-five miles to the west of the Arun on the road between Kathmandoo and Ilam. The black pice average $26\frac{3}{4}$ gundas (107 pice) to the Company's Rupee. Under the name of Lohiya pice, they are current in the British districts of Mazufferpore, Durbungah, Bhagulpore, and Purneah.

(To Be Continued)

Miscellaneous Birta GrantsA Malla Land Grant in Thansing

King Jaya Prakash Malla of Kathmandu had granted 440 muris of rice fields, along with the attached Pakho lands and homesteads at Thansing, to Mahant Jageshwar Giri. However, King Jaya Prakash Malla himself later confiscated the grant.

After the conquest of Kathmandu, King Prithvi Narayan Shah restored the birta to Mahant Jageshwar Giri's disciple, Shobha Giri. Shobha Giri appointed a man to look after the birta, and left for the southern plains (madhes). The man later died.

Meanwhile, Kamalapati Chaudhari and Bhimkhyel Chaudhari obtained the lands as birta in their own through a false claim. They also exchanged the rice-fields in Thansing for rice-fields in Patan.

A disciple of Mahant Jageshwar Giri's disciple, named Rameshwar Giri, then filed a claim to the birta, maintaining that the lands were being used for a Sadavarta-Guthi at the Shrine of Shri Nilakantha.

The claim was discussed in a court comprising bhardars and tharghars and was upheld. The brothers and sons of Kamalapati Chaudhari and Bhimkhyel Chaudhari were punished on the charge of having taken possession of the lands on the basis of false particulars. Rameshwar Giri was appointed as Mahant, and 121 ropanis of lands in Patan, which the Chaudharis had obtained in exchange for 440 muris in Thansing, were granted to him as birta-bitalab for operating the Sadavarta.

(Particulars of the lands follow)

Ashadh Badi 13, 1851

RRC. Vol. 5, pp 180-182

Old Birta Grants In Jumla

On Aswin Sudi , 1851, a royal order was issued reconfirming all birta lands purchased by the Brahmans and Hitans of Jumla, or granted to them as Pirta-Bitalab by the former Kings of that territory. The order added, "We also hereby reconfirm the lands and homesteads occupied by you. Pay the Sirto tax at the rates prescribed by royal order in the (Vikrama) year 1850, make the country populous, and remain loyal."

RRC, Vol. 24, p. 429.

In Makwanpur

The former King of Makwanpur had granted 126 bighas of land in the mouja of Khirauta in the Mahisoth Parganna of Saptari district as Sarba-Anka-Bitalab-Vishnupriti-Kush Birta to Shivadatta Jha, son of Bhuwan Jha Joshi. The grant was reconfirmed as Birta-Bitalab on an inheritable basis on Kartik Sudi 9, 1851 by King Ran Bahadur.

RRC, Vol. 24, p. 460.

Birta Grant in Garhun

Royal order to Sri Harsha Pandit: "The (former) King of Garhun had granted the Satidanda area to your ancestor, Sau Pandit, under Kust-Birta-Bitalab tenure for use as a pasture. We hereby reconfirm the grant as Birta-Bitalab. With full assurance, settle tenants (Kuriya) there and develop the lands as your Birta-Bitalab."

Poush Badi 6, 1849

RRC, Vol. 25, p. 209.

Birta Grants to Jaisis

Bhagirath Jaisi Baral owned birta lands (in Kaski). The Vijayapur Canal in Arghau was extended through his birta for reclaiming (government-owned) lands there. In consideration thereof, Bhagirath Jaisi Baral was granted permission to use the water of the canal to irrigate his birta lands. The volume of water he was thus permitted to use was prescribed as follows: "As large as the mouth of a pitcher (gagro) of drinking water."

Shrawan Sudi 1, 1954

RRC. Vol. 25, p. 549.

Rice-fields amounting to 160 muris had been granted to Vishnu Jaisi and Bhagirath Jaisi on mayabi tenure by King Prithvi Narayan Shah. The grant was reconfirmed by King Ran Bahadur Shah on Poush Badi 7, 1842.

On Marga Sudi 1, 1842 the two Jaisis were granted 590 khets of rice-fields, along with the attached pakho lands as homesteads, under bandia-bitalab tenure on payment of 2951 rupees.

RRC, Vol. 25, pp. 15-16.

This royal order was again issued on Falgun Sudi 2, 1842, with the amount of payment shown as 3,501, rupees.

RRC, Vol. 25, p. 33.

On Marga Badi 2, 1842, Tularam Jaisi was granted 120 khets of rice-fields, along with the attached pakho lands and homesteads, under inheritable bitalab tenure on payment of 670 rupees and 8 annas. The lands and homesteads were already under his occupation. The grant was meant for endowment as guthi for a rest-house (pouwa).

RRC, Vol. 25, p. 1.

Restoration of Confiscated Birta Lands

King Ran Bahadur Shah's order to Trilok Giri: "Your father, Dhaneshwar Giri, used to send information about our condition to Nepal (that is, to the Malla King of Kathmandu). Our great-grandfather therefore charged him with treason and offered a trial by ordeal. However, Dhaneshwar Giri fled to Nepal, thus confessing his guilt. His lands and homesteads at Beltar in Palchok were then confiscated.

"You have now pleased us through your service to our three generations. We, therefore, restore the confiscated lands under Kust Birta tenure. The brothers and other sons of Dhaneshwar Giri shall have no claim to these lands."

Timal-Besi,
Falgun Badi 30, 1847

RRC, Vol. 5, pp. 36-37.

Dispute Regarding Birta Ownership

A dispute arose between the sons of Gokul Nath Pandit and Narayan Pandit over the ownership of 60 muris of rice-fields at Bharthan in Bhirkot. The case was referred to Kathmandu. Kaji Nara Shahi, the Amali of Bhirkot, was ordered to investigate the matter. The Kaji found that the claim of Narayan Pandit to the lands was not valid, because the donor, Raja Ananta Khan, had himself subsequently confiscated the grant. His son, Raja Rudra Bhupal Khan, had then made a ritual grant of the lands to Gokul Nath Pandit, with Chautariya Narabhanjan Khan pouring the holy water. The boundaries had been duly demarcated, and Gokul Nath Pandit's family had occupied the lands for the past 19 years. For these reason, the claim of his son to the lands was upheld.

Bhadra Badi 4, 1860,

RRC, Vol. 5, pp. 420-21.

Kust-Birta Bitalab Grants

I

The following Kust-Birta-Bitalab grants were made to the following persons in Bara-Parsa effective Baisakh Badi 1, 1862:

- (1) 100 bighas of waste lands at Parwanipur in the parganna of Matiwan to Balabhadra Pandit.
- (2) 100 bighas each of waste and cultivated lands at Paiya in the parganna of Naurangiya to Motiraj Bhatta.
- (3) 50 bighas each of waste and cultivated lands at Lachham in the parganna of Bariyarpur to Brajlal of Kurukshetra.

Ashadh Badi 13, 1862

RRC, Vol. 6, pp. 105-6.

II

On Kartik Sudi 1, 1862, the Subba and other officials of Mahottari were informed that 550 bighas of waste and cultivated lands at Parikauti in Mahottari had been granted as Birta Bitalab to Nayan Jha Pandit in the Vikrama year 1861.

RRC, Vol. 19, p. 342.

Two Sadavarta Grants

I

The Queen-Mother had endowed 30 ropanis of land in Bode for the supply of chilies and turmeric for a Sadavarta. The endowment was confirmed by royal order on Marga Sudi 1, 1856. The royal order added: "May the evil eyes of Sri Pashupati fall on anyone who violates this endowment out of sin or greed. May the gracious eyes of Sri Pashupati fall on anyone who sustains this endowment."

RRC, Vol. 23, p. 518.

II

On Ashadh Sudi 14, 1860, two moujas in Bara-Parsa (Bahuwari-Lotana in Tokani and Beriya in Sidhmas) were granted to Gosain Bhim Giri for reclamation and settlement for the purpose of operating a Sadavarta. The Gosain was granted exemption from begar obligations in the two moujas, as well as from Chumawan, goddhuwa, and other taxes. However, the government reserved the right to collect the Gadimubarakh levy and impress hulak services.

RRC, Vol. 20, p. 103.

Tenurial Security on Jagir Lands

On Kartik Sudi 9, 1856, Amalis and Chhap-holders of areas where homesteads occupied by soldiers of different companies were located were ordered not to evict them so long as they paid the customary dues.

The order was issued separately for the followings companies:

- | | |
|--------------------------|---------------------------|
| 1. Sri Durga Bux Company | 2. Sri Kalidatta Company |
| 3. Samarsur Company | 4. Shardul Jung Company |
| 5. Naya Srinath Company | 6. Sabuj Company |
| 7. Gorakh Company | 8. Purano-Srinath Company |
| 9. Sri Mehar Company | 10. Sri Bhairav Company |
| 11. Ransher Company | 12. Devidatta Company |
| 13. Gurubux Company | 14. Srijung Company |

RRC, Vol. 23, pp. 426-27.

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The Jaisi CastePrevious References:

1. "The Jaisi Caste", Regmi Research Series, Year 2, No. 12, December 1, 1970, pp. 277-85.
2. "Upadhyaya Brahmans and Jaisis", Regmi Research Series, Year, 18, No. 5, May 1981, pp. 77-78.

Public Notification:

The following public notification was issued under the royal seal on Marga Badi 3, 1856 for the following regions:

- (1) Dudhkosi-Arun region
- (2) Patan town
- (3) Rural areas of Patan
- (4) Chepe/Marsyangdi-Gandi region
- (5) Pallokirat region, east of the Arun river
- (6) Kali/Modi-Bheri region
- (7) Chepe/Marsyangdi-Kali/Modi region
- (8) Kathmandu town
- (9) Bhadgaun town
- (10) Rural areas of Bhadgaun
- (11) Trishuli-Gandi region
- (12) Tamakosi-Dudhkosi region
- (13) Sindhu-Tamakosi region.

"You Jaisis are sons of whores. Our great-grandfather (i.e. King Prithvi Narayan Shah) had promulgated regulations prohibiting you from engaging in priestly (swaha, swadha) functions, and offering blessings (ashish) and greetings (pranama), and ordering you to offer salaams instead. However, you have acted in contravention of those regulations. We accordingly punish you with fines as follows. Pay the fines to the men we have sent to collect them. If you again act in contravention of the regulations, your property will be confiscated.

For Jaisis who offer blessings and greetings:

Abal	-	10 rupees
Doyam	-	5 rupees
Sim	-	2½ rupees
Chahar	-	1½ rupees.

For Jaisis who perform priestly functions:

Abal	-	15 rupees
Doyam	-	7½ rupees
Sim	-	5 rupees
Chahar	-	2½ rupees.

Employees were sent to each of the above-mentioned regions to collect the fines. Their emoluments were prescribed separately in each order. The team sent to Patan town, for example, consisted of the following men who were sanctioned emoluments as follows:

Dhanju Khawas	-	40 rupees
Gobardhan Khawas	-	30 rupees
Narsing Khawas	-	30 rupees
Nitya Narayan	-	30 rupees
Vishnu Narayan Jaisi	-	25 rupees
Allowances (<u>Pet Kharcha</u>) to six soldiers of the Ranaser Company	-	18 rupees.

Royal Order:

Royal order to Jaisis throughout the Kingdom:

"Our great-grandfather (King Prithvi Narayan Shah) had prescribed six functions for Upadhyayas and three functions for Jaisis. He had also prescribed:

1. Jaisis shall read, but not teach .
2. Jaisis may make ritual gifts, but shall not accept them.
3. Jaisis shall not engage in priestly functions (Swaha, Swadha).
4. Jaisis shall offer Pranam to Upadhyayas, without being offered Pranam by them, and shall offer Salaams to us.
5. Jaisis may exchange Salaams with other Kshatriyas and Vaishyas.
6. Khasas and Shudras shall offer Salaams first to Jaisis, and the latter shall return them.

"Inasmuch as these regulations have been contravened, we hereby punish you with fines as follows:

- | | | |
|--|---|------------|
| 1. For performing priestly functions | - | 100 rupees |
| 2. For not offering <u>Salaams</u> when appearing before us | - | 100 rupees |
| 3. For not attending the royal court and offering <u>Salaams</u> | - | 120 rupees |
| 4. For teaching the Vedas | - | 60 rupees |

5. For exchanging Pranams with Upadhyayas:

Abal	-	3 rupees
Doyam	-	2 rupees
Sim	-	1 rupee
Chahar	-	8 annas

Magh Badi 8, 1856

RRC, Vol. 24, pp. 83-84.

In Western Nepal

I

Royal order to Jaisi Brahmans in territories west of the Chepo/Marsyangdi river: "With the aim of maintaining the high status of castes endowed with high religious merit, our great-grandfather (King Prithvi Narayan Shah) had prohibited Jaisis from engaging in priestly functions (Swaha, Swadha) and giving blessings.

"After territories west of the Marsyangdi river came under our control, we conducted inquiries about the customs and usages of the Jaisi Caste. It was found that your ancestors followed the practice of Upadhyayas using the Suro (wooden spoon for offering ghee, grains, etc. on the fire) and Jaisis putting the Charu (ghee, grains, etc) while performing ritual functions (Dasha-Karma, Yagnya). It was also found that Jaisis engaged in such functions at some places where Upadhyayas had left, while at other places the traditional restrictions were observed.

"In the future, Upadhyayas shall handle the Suro, and Jaisis shall offer the Charu, while performing religious functions in the homes of Jaisis. Restrictions on giving blessings have been abolished."

Aswin Sudi 2, 1859

RRC, Vol. 24, pp. 617-18.

II

Royal order to the Jaisi Brahmans of Tanahu:

"We have received reports that you continue to perform priestly functions even though prohibited by us from doing so. You are, therefore, punished with fines as follows:

Abal	-	25 rupees
Doyam	-	15 rupees
Sim	-	10 rupees
Chahar	-	5 rupees.

Chaitra Badi 10, 1847

RRC, Vol. 5, pp. 34-35.

In 1862 Vikrama

I

On Jestha Sudi 8, 1862 the following persons were appointed on a five-month term to collect fines from Jaisis in the Trishuli Sindhu region. Their emoluments were prescribed as follows:

1. Tahasildar Chudamani Padhya	-	50 rupees
2. do. Ghanashyam Padhya	-	do.
3. Clerk (Bahi lekhnaya)	-	do.
4. Peon Jaisimha Thapa	-	25 rupees
5. do. Chandrabir Khadka	-	do.
6. do. Kalu Gharti	-	do.
7. do. Dhanya Gharti	-	do.
8. do. Karna Simha Khatri	-	do.
9. do. Khanaraj	-	do.
10. do. Deogiri	-	do.
11. do. Ratanbir Khatri	-	do.
12. do. Devenaran Rana	-	do.

The amount was to be met from the fines collected by these employees.

The fines were to be collected at the following rates for the following offenses:

1. Performing priestly functions	-	Rs 100
2. Teaching the <u>Vedas</u>	-	Rs 60
3. From Jaisis who do not offer <u>Salaams</u> to us	-	Rs 100
4. do. who do not attend the royal court and do not offer <u>Salaams</u>	-	Rs 120
5. do. who exchange obeisance (<u>Pranama</u>) with Upadhyaya Brahmans and offer blessings (ashirvada) to them:		

Abal	-	Rs 5
Doyam	-	Rs 3
Sim	-	Rs 2
Chahar	-	R. 1

Jestha Sudi 8, 1862

RRC, Vol. 6, pp. 17-19.

(Fines were prescribed at the same rates for Jaisis in the Trishuli-Chape/Marsyangdi region according to Section 9 of regulations issued on Baisakh Badi 14, 1863 in the name of Suryaman Karki.

RRC, Vol. 20, p. 156.

II

On Baisakh Badi 1, 1862, the following employees were sanctioned emoluments as follows for collecting fines from Jaisis in the region east of the Trishuli-Ganga and west of the Kanaka and Tista rivers:

Two Tahasildar-Majors	-	250 rupees
Seven peons (in addition to 25 jagirdar-soldiers belonging to the company at Chainpur)	-	201 rupees
Allowance (<u>Pet-Kharcha</u>) to one clerk of the Dafdarkhana	-	-
do. to one additional clerk	-	8 rupees per month

RRC, Vol. 20, p. 132.

Miscellaneous Royal Orders

1. Jhara Labor for Chisapani Fort
2. Supply of Rice from Makwanpur
3. The Magars of Rising and Ghiring
4. Tenurial Security in the Eastern Hill Region
5. Payments to Indian officials
6. Memorandum on Loans in Eastern Nepal
7. Appointment of Captains
8. Lalmohar Documents
9. Thekbandi in Bajhang and Bajura
10. Jhara Obligations on Kut Lands.

1. Jhara Labor for Chisapani Fort

The inhabitants of the following areas were ordered to reach Chisapani before the 10th day of the month of Kartik, 1864, with their tools and food for four months for constructing the Chisapani fort. Default was punishable with a fine of 100 rupees for each household.

1. Dingding 2. Chuplu 3. Ghumang 4. Sunnam
5. Kuwapani 6. Pakarbas 7. Tilpung 8. Nalyang
9. Bulutar 10. Thokshila 11. Palanchok 12. Yamuna
13. Khimapathigaun 14. Dolakha 15. Barha-Timal
16. Ramkot 17. Listi 18. Namdi 19. Ajirgadh 20. Jafe
21. Alampur 22. Lyanglyang 23. Betali 24. Chuplu
25. Tilpung 26. Buchakot 27. Kotwalgaun 28. Tauthali
29. Talwa 30. Baguwa 31. Bhirkot 32. Phasku 33. Mangaltar
34. Phulbari 35. Katakuti 36. Sindhuli 37. Gubu
38. Namdu 39. Timalkot 40. Matya 41. Malu 42. Taluwa
43. Simpal 44. Thangpal 45. Bijulikot 46. Sanipalati
47. Manthal 48. Simras 49. Dumja 50. Jhangajholi
51. Chaurasi 52. Lagarcha 53. Chisankhu 54. Bungnam
55. Sajhakot 56. Matika 57. Chainpur 58. Khurkot
59. Chisapani 60. Phujel 61. Palate.

RRC, Vol. 20. pp. 381-82.

2. Supply of Rice from Makwanpur

The Amalidars, Dwares, Birtaowners, Chhapholders, etc. of Bisankhu, Lele, Budunchuli, Nangle, Itati, Kotaku, Tinpani-Bhanjyang, etc. south of the Bagmati river were ordered to send all local inhabitants, with the exception of Gole and Ghansi workers, to Makwanpur before the 15th day of Kartik 1864 alongwith food for 5 or 6 months to transport rice from Makwanpur to Chisapani for the mechanics employed in the construction of the Chisapani fort.

Bhadra Badi 3, 1864

RRC, Vol. 20, p. 379.

3. The Magars of Rising and Ghiring

Royal order to Saha Gurung, Sriman Gurung, and Jasakarna Thapa, "It seems that the Magars of Rising and Ghiring had been granted exemption from aputali. They have now come here to complain, since this time it is being collected along with other taxes. A sum of 3000 rupees had been collected as Salami from the Magars of Rising and Ghiring in consideration of that exemption of that amount, refund 750 rupees to the Magars, and transmit the balance of 2,250 rupees here."

Ashadh Badi 11, 1874

RRC, Vol. 43, pp. 10-11.

4. Tenurial Security in the Eastern Hill Region

Royal order to Amils and Rakamdars (Chautariya, Kaji, Sardar, Dittha, Jethabudha, Najiki, Subedar, Major, Ajitan, Kote, Subba, Umra, Dware, Bitalab, birta, kipat, and khalisa landholders, Mijhar, etc.) in the region south of the Himalayas, east of the Dudhkosi river, north of the Mahabharat mountains, and west of the Tamakosi river:

"Any person who acts as follows shall be liable to punishment on his person and property:

(1) Evicts the occupier from his homestead and farm.

(2) Vacates his place and shifts to another place.

Chaitra Sudi 14, 1861

RRC, Vol. 20, p. 245.

5. Payments to Indian Officials

On Jestha Badi 5, 1855, Subba Dinanath Upadhya, Ijaradar of Saptari-Mahottari, was ordered to make the following disbursements from the Ijara revenues of Saptari-Mahottari for the Vikrama year 1855:

Rs 500 as reward to four Munshis of the Governor-General (Bada Saheb) at Calcutta for having composed an eulogy after the royal coronation.

Rs 600 to Hakim Syed Ahmad Ali Khan who had been invited from Calcutta, as travelling expenses and cost of medicines.

RRC, Vol. 24, p. 730.

6. Moratorium on Loans in Eastern Nepal

Many inhabitants of the Kamala-Mechi region had fled to India or Tibet to escape their creditors. Hemadal Thapa had subsequently persuaded them to return home. A royal order was issued on Aswin Sudi 15, 1894 prohibiting their creditors from demanding repayment of their loans for a period of 10 years. The order warned creditors that they would be punished according to their status if they ignored the order and demanded repayments from their debtors, thereby depopulating the country.

RRC, Vol. 27, p. 459.

7. Appointment of Captains, A.D. 1836

On Friday, Jestha Sudi 5, 1893, Ranadal Pande was appointed Captain in the Ranadal Unit of the Srinath Kampu. His Jagir consisted of 40 khets of rice-fields in Sankhu, Patan, Bhadgaun, Panauti, and other areas, and a khuwa income of Rs 3,000. The royal order appointing him to that post required him to work according to the orders of Camander-in-Chief General Bhimsen Thapa.

Ranadal Pande was the grandson of Kalu Pande of Gorkha, and son of the former Prime Minister, Damodar Pande.

RRC, Vol. 27, pp. 397-98.

On the same day, Surat Simha Thapa, grandson of Amar Singh Thapa and son of Bhaktabir Thapa of Kathmandu, was appointed Captain in the Letter Unit of the Srinath Kampu with the same emoluments. He too was ordered to work according to the orders of General Bhimsen Thapa.

RRC, Vol. 27, pp. 400-402.

8. Lal Mohar Documents

On Magh Badi 3, 1895(Wednesday), a royal order was issued to the Sadar Kampani Dafdarkhana directing that the age of the reigning King be mentioned in all important (thula thula, thiti ka sanad ko) lalmohars, such as those relating to birta, bitalab, talab, bekh-bunyad, mayau, phikdar, chhap, manachamal, guthi, and sadavarta land grants.

RRC, Vol. 26, p. 2.

9. Thekbandi in Bajhang and Bajura

Thursday, Ashadh Badi 7, 1968.

A thekbandi revenue settlement was made with the Rajas of Bajhang and Bajura for the collection of revenue from all sources in those rajyas with the exception of gadimubarakh, goddhuwa, and chumawan, and transmission of the proceeds to the companies stationed there.

The Rajas were also placed under the obligation of reporting to Kathmandu the following cases and taking action as ordered. The income from fines and penalties was to be transmitted to the companies:

- (1) Homicide
- (2) Cow slaughter
- (3) Infanticide
- (4) Rebellion
- (5) Suppression of information relating to buried treasure.

Ditthas, Bicharis, and other officials deputed to the Bheri-Mahakali region were informed of this arrangement. They were also told, "Employees of the Companies have been stationed in those rajyas to make collections. You are, therefore, ordered not to interfere."

RRC, Vol. 40, pp. 220-221.

10. Jhara Obligations on Kut Lands

Royal order to Subedars, Jamadars, Huddas, and Sipahis deputed to impress jhara labor in the region east of the Vishnumati river:

"Lands have been allotted on kut tenure with the provision that no jhara obligations will be imposed for other purposes and that such labor will be contributed only for the construction of dams and irrigation channels on the kut lands. Accordingly, you are hereby ordered not to impress jhara labor on kut lands."

Tuesday, Falgun Sudi 6, 1968

RRC, Vol. 40, p. 394.

Trade Between British India and Nepal
(Continued from October '89)

11. The following Table, which has already been submitted to Government in separate form, is inserted here to show the operations of the Nepalese mints during the last four years. Its accuracy may be relied on. The amount under the head of Mohri Rupees must be doubled in order to give the actual outturn of Mohurs:

	Mohri Rupees	Black Pice	Butwullya Pice	Thin or New Pice	Dams
SUMBUT	Mohri Rs.a.	Mohri Rs.a.	Mohri Rs.a.	Mohri Rs.a.p.	Mohri Rs.a.
1829 (1872-73)	2,76,900 0	47,021 8	2,57,832 11	58,669 2 3	1,662 8
1830 (1873-74)	2,96,000 0	46,389 9	1,35,755 7	2,18,110 0 2	1,127 14
1831 (1874-75)	1,05,400 0	35,700 3	1,94,028 8	1,52,800 0 0	280 0
1832 (1875-76)	1,79,063 8	42,624 9	1,56,922 5	63,316 14 0	213 8
Total	8,57,363 8	1,71,735 13	7,44,538 15	4,92,896 1 1	3,283 14

The coinage of silver used to be much greater. The decrease is due to the greater circulation of Company's Rupees in Nepal, which are common to the south of a line drawn from Almorah to Darjeeling through Kathmandoo, and may be found though less frequently to the north of it. As a proof of the value set on British Rupees, I may remark that there is a duty of 2 percent levied on their exportation from Kathmandoo, whilst on the export of Mohurs there is no charge at all. Currency notes are in slight demand on the border. Inland around Kathmandoo they are prized as a means of remittance and fetch a premium according to the state of the market from 3 to 5 percent. Till 1873 A.D. the bills of the great trading firm of Dhurm Narain Hurk Narain, who acted as the State Bankers of Nepal, and had corresponding Houses at Patna, Benares, Cawnpore, and Calcutta, were bought at higher prices than the above. But a series of partial collapses ending in a suspension of payment in that year till the Durbar came to the rescue, but on the understanding I believe that aid was being given for the last time has shaken the confidence in that firm, and it is now at some seasons of the year especially in the rains when merchandize cannot be transported, difficult to arrange for the settlement of accounts falling due in the plains.

12. British officials in border districts have been specially consulted on the subject of credit and the payment of debts. The burden of evidence is to the effect that credit transactions¹ are becoming less rare where advances are made, as on account of rice and oil-seeds, they are only for short periods or to approved customers. Even when by reason of scarcity the exportation of grain is prohibited, as in 1873-74 such contracts are respected. Between the contracting parties a difficulty seldom arises, for if the grain stipulated for is not forthcoming, the money is returned with a small amount in kind by way of interest. The Assistant Collector of Pilibheet remarks that payment of debts is easily enforced in Nepal. If the plaintiff proves his case, his claim is realised from the sale of the defendant's goods, or in default the defendant is imprisoned. If the plaintiff cannot establish his case he has to pay twice the amount of the claim. A fee of Rupees 5 from each party is required to compromise a suit. From Bustee it is reported that debts are recovered with difficulty, the plaintiff having to deposit 25 percent of the value of his claim before the Nepalese Court will give him a hearing, from Goruckpore that it is very rarely that suits have to be instituted by British subjects in Nepalese Courts, but that when this is done the Court seems to have the best of the bargain, as it immediately appropriates 10 percent of the claim from the plaintiff and 5 percent from the defendant. It is added that orders of the Nepalese Courts are said to be executed in a summary manner. The above is the answer rendered by Mr. Spedding, the Deputy Collector. Mr. Lumsden, the Collector, whose connection with Goruckpore is of long standing, says that he has repeatedly received complaints from men engaged in trade with Nepal of the difficulty experienced in settling advances, and that when asked for his assistance he has replied that they must apply for redress to the Nepalese officials, and refrain from making further advances if they do not get satisfaction. From Chumparun and Mozufferpore I learn that there is no difficulty in realizing debts or enforcing contracts in the Nepalese Courts. The Collector of Durbungah holds that recovery is more easy in Nepal than in British territory. The Collector of Bhagulpore doubts if civil cases arise between the subjects of the two governments. On the side of Purneah credit transactions are few and small. My own experience during a residence of four and a half years in Nepal is that there is no evasion in the Courts of Kathmandoo of the obligation incurred in 1839, by which the Nepalese government engaged that "British* subjects shall hereafter be regarded as her own subjects in regard to access to the courts of law, and that the causes of the former shall be heard and decided without denial or delay, according to the usages of Nepal." I have also to remark that during this period I have never received from any British official any reference concerning exactions or denial or miscarriage of justice in matters of trade as might have been expected from districts, Goruckpore for

* Aitchison's Treaties, Vol. II, page 213.

instance, with respect to the traders of which the Collector now submits that difficulties exist, and that whilst here and on tour being particular to be accessible to persons of all sorts, I have never had a single complaint against the Durbar or any of its officials of oppression or restriction. I can only recall two occasions on which my good offices as the representative of the British Government have been invoked, and these were cases in which British subjects trading in the capital with Newar subjects of the Durbar wanted a settlement of accounts. In both cases the Durbar gave the necessary orders for the attainment of the petitioners' object, and saw that they were carried out. In one of the two cases in which the accounts were intricate and extensive, a special Court composed of some of the highest officers in the country was entrusted with the duty of effecting the desired adjustment.

13. The manner of levying the duties in Nepal next calls for consideration. I begin with an abstract of the answers received from local authorities on the subject.

Kumaon - On animals the demand is clearly defined and levied. In regard to such articles as grain, cloth, and ghee there is much guess work. Several men may arrive with their loads simultaneously, and the contents of one will be weighed or guessed, and according to the amount claimed on that the others will be made to pay. The general belief is that the rate of duty is 10 percent ad valorem, and apparently this applies both to exports and imports. "There is a kind of tariff," writes the Commissioner, "for the guidance of the tax-collectors." The charges on exports from Nepal consist of duty and octroi, and on imports thither of duty only.

Bareilly. - The duty is levied in one lump sum, and on payment of this a pass is issued which protects the goods from any further charge. The incidence of duty on exports from Nepal is estimated to be from 10 to 12 percent. Duty is levied per weight and load or per article, not ad valorem. Metal and grain are taxed by weight, cloth by load, timber by measurement. The assistant Collector of Pilibheet states that it is impossible to learn the duties levied on imports into Nepal, as the trade is in the hands of the Nepalese.

Oudh. - On all exports from Nepal and all imports therein, a duty is levied sometimes by load or weight, sometimes by the article. The duties are generally farmed out, and large dealers can often make arrangements with the contractors by which they get a reduction of 25 percent. Import duties are levied at once, without reference to the likelihood of disposing of the goods. Certain persons of high rank or position have the privilege of purchasing free from duty. The tariff seldom varies, it is known to all concerned and its rates form an item in the calculation of profits.

Besides the export duty at Golamundi and Banki there is a local cess of 6 pie in the Rupee on the value of livestock, and $1\frac{1}{4}$ seer on every rupee's worth of hill products brought down by the Nepalese and destined for exportation. In the Nepalese bazars bordering on Gondah there is besides the export duty a local cess of 2 annas a man irrespective of the nature of the goods which he brings for sale.

The average receipts of the Durbar from taxation at Banki are thus estimated by the Deputy Commissioner of Baraish:

	Rs.
Cesses paid by hill-men	4,000
Export duty paid chiefly by British traders -	41,000
Import duty ditto ditto -	8,000
Licenses to sell ditto ditto -	500
Shop rents ditto ditto -	1,500
Total	<u>55,000</u>

This is at the rate of about $7\frac{2}{3}$ percent on the average of the known transactions for the four years 1871-72 to 1874-75.

The Deputy Commissioner of Gondah gives details to show that at Banki the export rates levied on British subjects are, grain excepted, from 20 to 100 percent according to article, heavier than those levied from Nepalese. This statement, I think, needs further enquiry, not only because this official has in other matters had to admit himself to be mistaken, but also because it is opposed to the almost unanimous conclusion of other authorities in Oudh that the Nepalese are not allowed to trade across the border, and that every obstacle is put in the way of their doing so by the Durbar. The Commissioner of Fyzabad, writing of the trade between Eastern Oudh and Bootwul, says that the import duties are not sufficiently high to discourage traders, but export trade is not favourably regarded and is insignificant in amount.

Bustee - Duty is levied by weight, load and ad valorem, and with the exception of grain, timber and grazing, the taxes are farmed. The claim is generally realized in one lump sum. One contractor who has the right of collection over some 500 square miles to the north of the Bustee district is said to pay Rupees 15,000 a year for the concession. He sublets to subordinates, who must collect at fixed and known rates.

Grain is not taxed at Bootwul, but in the villages or bazars whence it is despatched. In the former the peasant who sells takes the duty from the purchaser and accounts for it to Government with his rent; in the latter the theccadar collects and remits the amount to the local treasury.

Mr. Peppe, an English grantee, in whose family a large tract of land on the northern border of the Bustee District has been since the early part of this century, has been good enough to give me a return of the carts carrying rice, husked and unhusked, from Nepal, which passed along the Birdpore and Ooska route last season. From November 20th 1875 to June 20th 1876 the number was 13,228. The carts are said to carry from two and a half to three gones each, the gone being a local weight equal to 7 Co.'s maunds 8 seers. If the average be put at 20 maunds per cart, there is the large export, during the seven months of the year when trade is best, of 264,560 maunds of grain by one of four routes leading through one British district. The weight carried is so much in excess of what a country cart usually holds that I made special enquiries on the subject, and have been told in answer that very strong bullocks, a pair to each cart, are employed for this work, and that the daily stages are short. The registration returns from Oaska, as given in successive numbers of the Statistical Reporter for almost the same period, do not show anything like half this shipment for the whole of Bustee from that port.* Either the carts must have carried other grains, or they cannot have been so heavily laden, or they may in some cases have been plying to other destinations, possibly in Goruckpore. This trade is said to be conducted by British subjects at a time when their carts and bullocks would otherwise be idle. On every cart load the sum of rupees 4 above cost price in Nepal was realised last season at Ooska by the owners of carriage. A middleman engaging carts would not clear more than Rupee 1 per load after defraying cost of labour, freight, &c.

In regard to ghee it is said that there are thirty men at Bootwul, who each do a business of Rupees 10,000 a year in this commodity.

The export of grain by river from Ooska in Bustee and from various ports in Goruckpore from September 1875 to May 1876 inclusive was as follows:

BUSTEE		GORUCKPORE	
Rice	Paddy	Rice	Paddy
88,133 maunds	27,105 maunds	483,725 maunds	115,859 maunds.

Goruckpore. - The duties are levied through one farmer for the whole of the border to the north of this district, according to cart load for such things as are carried by cart, and according to weight for the rest, guessing having more to do than scales in the determination of the weight. The Deputy Collector is of opinion that imports into Nepal are taxed twice as much as exports. There is a remarkable feature, he adds, "with regard to the frontier system of collecting duty. Immediately to the north of Goruckpore lies the Lukauli jurisdiction and the Bootwul Ilaka commences to the west of the Tenavi river, and lies north of the Bustee District. It is said that if the articles which cross the frontier into Lukauli, are declared to be for sale within the Lukauli jurisdiction, then double rates than those entered above (that is in the Schedule) are at once levied at the Goruckpore frontier posts, while, if the goods after paying a single rate as above cross the Bootwul jurisdiction, three-fourths of the original rate are again levied there ... Further there are exceptional increases to these additional inland charges, for instance, the frontier charge on a male buffalo is 1 anna 6 pie, but on reaching the Bootwul Ilaka 4 annas 3 pieces additional are levied."

This would seem to show that the import duty is levied not in one but in several items, of which the first is for crossing the frontier, and the other or others is for the one or more jurisdictions of separate tax-gatherers through which the goods may pass to their destination. This rather complicated system is not unknown in other parts of Nepal. Enquiry is now being made in order to ascertain the exact state of the matter. The Deputy Collector estimates the initial duty at the border at $1\frac{1}{2}$ percent ad valorem for exports from, and at $2\frac{1}{2}$ percent ad valorem on imports to Nepal. The aggregate of all the charges on imports he thinks may be equivalent to 5 percent ad valorem, or even more.

Chumparun. - The duty is levied ad valorem by load and by weight. Imports for Kathmandoo and beyond are usually taken under a pass, and except the trifling chowkidaree dues en route nothing is paid till the capital is reached. In the same way exports from Kathmandoo pay there and are thence protected by a pass. As regards the intervening trade the duty is usually levied at the first custom-house, and traders who produce their pass in proof of having once paid have either to pay nothing or a mere trifle at others. The rates along the main route between Segowlie and Kathmandoo have been notified in the Durbar's formal engagement of 1839 and are well known. The exports from Nepal, chiefly rice, cereals, and oil-seeds, and the imports chiefly cotton, cotton goods, and salt are on such a large scale that the Collector thinks it probable that the wealthy merchants, who conduct the trade make their own terms with the tax-collector.

(To be Continued)

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Disallowed Local Orders

1. Birth Grant to Weaver Family.
2. Ancestry Trace in Other State.
3. General Order - 7 sq's Birth in Birth-Order.
4. Captain Walker's Birth - These's Feature.
5. Colonel Walker's Birth - These's Feature.
6. Silver Reports from Tint.
7. Payment of 10 even in Survey.
8. Revenue Collection in Kirtipur.
9. Land Allocation in D-1/1/1 and other Areas.
10. Supplies for the Western Front.

under appropriate law & regulations. All taxes were remitted, with the exception of income taxes, in consideration of annual payments as follows: It is now to be provided from Gifts and their willings, et al. of that nature.

Details of Annual Payments

<u>Annual Year</u>	<u>Annual</u>
1880	2 papers.
1881	2 papers and 1 card
1882	2 papers and 11 cards
1883	16 papers and 11 cards
1884	20 papers and 11 cards
1885	40 papers and 21 cards
1886	60 papers and 11 cards

Enc. Vol. 43, pp. 250-251

5. Gifts to Silver Lake Camp's Palace

In 1886 and in 1884, the subscribers of Camp, with the exception of Lyndes (senior), Holman, and other India workers, were ordered to provide their labor for completing the construction of Silver Lake Camp's Palace - (Enc. 11).

Enc. Vol. 43, p. 250.

6. Gifts brought from China

Royal order to General Lyndes (senior). "Formerly, the entire quantity of Silver brought from China was handed over to the said (Lyndes), stated value, and retained in payment in behalf of the previous debt.

"In 1877 Lyndes, from order was issued directing that half of the quantity brought from China be used in the manner mentioned above, and the other half to be retained in payment of - (see enclosure to Lyndes (senior) 1871).

"In the future, the entire quantity shall be returned to the subscribers in payment of the 10000000."

Frank and 2, 1879.

Enc. Vol. 43, p. 250.

7. Assignment of Interest in Housing

On March 2nd 1979, some landlords who had entered in rental agreement as follows in the following table, had assigned their rights in the said areas of housing:-

- (1) Argyros Group, Ltd., an Irish Company of foreign origin in the person of argyros-argyros shall have the right of their land rights.
- (2) Argyros, of landlord origin in argyros-argyros, and Argyros, of landlord origin in argyros-argyros, shall have the right of their land rights.
- (3) Argyros Group of landlord origin in the person of argyros-argyros, shall have the land rights.

* SEC. Vol. 47, pp. 12-13

8. Assignment of Interest in Housing

The people of London have decided that they were being unfairly oppressed by the landlord system by the landlord. The landlord system, therefore, ordered in London on 12, 1979

- 1. To landlord origin in London for the collection of rent in London.
- 2. In London of landlord origin shall be appointed a landlord under the landlord system. In London shall be appointed in that year.

SEC. Vol. 4, pp. 14-15

9. Assignment of Interest in Housing and Other Areas

London landlord landlord has created a landlord for the collection of rent in the person of landlord, landlord, landlord, landlord, and landlord in the person of landlord and landlord. The landlord was assigned under the landlord system on March 2, 1979. The rates of rent are as follows:-

for London, London, and London

<u>Year</u>	<u>Rent per sq</u>
1982	5 paise
1983	6 paise
1984	8 paise
1985	12 paise
1986	one rupee.

1981	1 Paper and 12 issues
1982	2 Papers
1983	2 Papers and 2 issues
1970	1 Paper and 2 issues

For 1984

Members - East

- 1983
- 1982
- 1981
- 1980
- 1979
- 1977-78

Rate per Vol

- 8 issues
- 200 papers
- 200 papers and 2 issues
- 2 papers
- 2 Papers and 5 issues
- 4 issues per month.

Scale of activities

1. Members, classes, etc. 4 papers each.
2. Office (full) of 1000 (full) papers 1 Paper and 4 issues each.
3. Library and 1000 1 paper and 4 issues per month.

The order shall, from the office from the office (India), as well as from India and other. If you prefer to receive from the office, you will have to pay two times the amount of revenue last year, in addition to a fine. You will also be punished if you cannot the office through to receive through royal orders. For the amount stipulated in the instructions to the office and office of the office.

NO. Vol. 17, pp. 207-5.

10. Scale for the bottom group

Some order to receive, members, classes, members, etc. If you prefer to receive from the office, you will have to pay two times the amount of revenue last year, in addition to a fine. You will also be punished if you cannot the office through to receive through royal orders. For the amount stipulated in the instructions to the office and office of the office.

Letter of Amal-Saka Trail

royal order to protect subjects, a divine landholder of
Chaili:

"Should the King desire from Chaili that the
divine landholder, shall come and thereby become there, and make
it desirable. Do not let any one travel through that land.
If one day one day, you see your family will be liable
to punishment, and your property will be confiscated,
Accordingly, plant wherever there is a tree and also that tree.
Should be a state of constant alert, with your bow, arrows,
and other weapons ready, and await our command. Do not grant
exception from other laws obligations. It is not you have to
travel to the place for any purpose, some have (Chaili) and
see the Chaili state."

Amal-Saka Trail, 1000

Amal-Saka Trail, 1000

Amal-Saka Trail

Letter of Amal-Saka Trail

The King's order to Chaili, Amal-Saka Trail of
Chaili

"The King's order to Chaili, Amal-Saka Trail, and
proceed to give the territory of Amal-Saka Trail. The province
was (Chaili) to our state (Amal-Saka Trail).

"In recognition of your services during the battle of
Amal-Saka Trail, we have recognized your possession of Chaili.
Subsequently, Chaili was found to be on the ground that it
was a royal (Chaili) of that principality. However, you
submitted a petition protesting against that decision. Inquiries
revealed that Chaili was not actually under Amal-Saka Trail.

"With the intention of fulfilling our father's pledge, we
sincerely remove the principality of Chaili within the traditional
boundaries from the jurisdiction of Amal-Saka Trail, and restore it to you
along with the territories occupied by neighboring rulers. Should
loyal to us, and rule the territory of Chaili from generation to
generation."

Amal-Saka Trail, 1000

Amal-Saka Trail, 1000

Amal-Saka Trail

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Revenue Collection in 1911

On March 2nd 1877 (December 18), a law was granted for revenue collection in the hill territories of 1911 was granted to W. J. James Webb. The law was effective January 1, 1911. It provided for an annual payment of \$4,000,000, half in cash and half in goods, payable in five equal installments during the year to the Government of India.

The law covered all sources of revenue in 1911, including land (land), poll (poll), fish exports (fish), Customs (Customs), Excise, Postage taxes (Postage), Judicial Fines and Penalties (Judicial), Excise (Excise), Fines on adultery (adultery), and on the five of the five (five), miscellaneous (miscellaneous) and other various sources.

The following sources were reserved:

Excise, Postage, Customs, and Land.

Under the law, all land grants in 1911, assigned to "charities, colleges, and hospitals", were cancelled.

The law also provided for the right to impose any new tax, or to increase the rates of existing taxes.

See, Vol. 18, pp. 24-27.

Trade Relations with the Baltic and West
(Continued from January 1933)

Imports. - The Customs does not enter into details concerning quantities. The information is limited (generally) to places in local markets registration stations in the one district as follows:

- Winnipeg - 1000,000 lbs. of wheat & feed grains.
Brandon - 1,000,000 (of wheat & feed grains) up to the winter, but a large part intended to reach the latter.
Regina - 1,000,000 (of wheat & feed grains) up to the winter, but a portion an article from Brandon.
Saskatoon - 1,000,000 (of wheat & feed grains) up to the winter, but a portion an article from Brandon.
Winnipeg - 1,000,000 (of wheat & feed grains) up to the winter, but a portion an article from Brandon.

There is also a trade of grain, the latter part of winter local exports to the west.

Exports. - The grain is generally loaded by the east or inland land transport, of the weight or value of the goods. There is also a trade in export duty on grain or wheat.

Imports. - The grain is described as a great stream of grain coming through the northwest corner of this district, and depending on the state of the market in the latter, with a tendency in the case of wheat towards the west. Such grain from the northwest is carried east in carriages, there is a large area with respect of grain in carriages for cattle, which passes through the northwest corner. Either as up from the south of river, however, grain, wheat, and other crops, mostly in peak seasons, for feeding of growing the flocks above, but also in returning grain carts. On the north-west, grain, wheat, and all goods enter for shipment on the East of Winnipeg, and other goods, and the same carts return with cloth, salt, sugar, and iron articles, and wheat which has been brought up by water and is carried for local.

The grain is carried either by without paying duty in total, which is levied partly on wheat and partly by land, and as certain are made. A stop-over might be made on the 15th of the year on the side. The Subdivisional Officer is under the belief that the rates are arbitrary, not fixed, and that the right to levy duty is in the hands of the former, who collects through administrators, an amount according to the rates in the schedule, and on sale of imports "whatever the portion on duty" by a percentage on each transaction, or

used by it is considered in its entirety in the British
 office and which is printed in. Consequently the subject
 matter is printed in its entirety or usually complete,
 but this may not be without interest, as showing the general
 description of the case, and of taxation on areas from the
 British side. I had hoped to supplement this with translation
 of the details which I have. As I have the matter to let
 you have from the chief section of trees in Berlin. But all
 the lists were not sent together, and I do not like to delay
 the submission of this report longer, as it is doubtful when
 they will be ready. The rest of each report of course
 which it is possible to find in reference to the chief articles
 of export and import that is the most indicative of taxation,
 is the present schedule and classification and occasionally
 what report is a detailed account. In some of the latest reports
 the total value of articles of commerce has been indicated,
 and the quantities of some of the chief items which have
 additional information of value of being able to be used
 especially applied to some of the items. That the value
 is given in long expressions, which are more given in long
 is given in short form, and the export duty on Report 1-2-0,
 that is given in 10 per cent, on value. In Filibust
 (page 11) the value of the items of duty to be taken of
 per cent, and the export duty Report 2-3-0. This is equivalent
 to 10 per cent, on value. Under the same circumstances
 it would be possible to find the duty duty to be taken
 Report 2-3-0, and the value of the items of duty to be taken
 from the British side, and to be compared with the
 most price of Report 2-3-0 and at Lathams, in the immediate
 vicinity of this warehouse, relatively fixed. Since
 it is not in general Report 2, and in Filibust at Report
 2-3-0, and the description of duty is under these
 Report 2-3-0, and the value of the items of duty to be taken
 of this amount, it would be applied to Filibust in the month
 most likely. The amount of duty to be taken is the amount
 shown on the account of the return. In Lathams there
 will be a Report 2-3-0, and in Filibust Report

- *Since the above will be written I have received
- The above information's part of valuation
- is complete in which there is a return of
- with Report 11 - Report. The value of the
- differences, or which is stated in a C.A.

and the general account of the value from the general side being
 more than it was in the Report of the value from the
 previous, and of having been the same as the value from the

(to be continued)

Final Settlement
(Chapter 2-14 Pa. 1953)

Orders to Release

Final Order to Release No. 1: Those who rebelled during the Chinese Invasion were released or pardoned. We hereby pardon you for the crime you committed during the Chinese Invasion. Do not create any disturbance in the future, but make payments like the tea land groups and release your lands with full assurance."

Final Order No. 1, 1953

ARC, Vol. 25, pp. 317.

This order was sent on the same day to the following land sites:

1. Samsukhi No. 1
2. Samsukhi No. 2 and Samsukhi No. 3
3. Samsukhi No. 4

Final Order No. 2, 1953

ARC, Vol. 25, pp. 316-17.

The Samsukhi Tea

On Final Order No. 2, 1953, the names of Samsukhi No. 1 were set to collect the samsukhi tax from land sites who on a look to the hill regions (of Nepal) from India (Nepal) along with their families. Only the sons of the area where their lands and households were located were permitted to collect samsukhi tax from such returns.

ARC, Vol. 25, p. 316.

Confirmation of Final Settlement

Final Order to Release No. 2: We hereby recognize the lands occupied or retained by your ancestors. Use the lands with full assurance in payment of dues like the tea land groups and obey the State."

Final Order No. 3, 1953

ARC, Vol. 25, p. 317.

Similar orders were issued in the names of the following sites on the same date (Final Order No. 3, 1953):

1. Samsukhi No. 1
2. Samsukhi No. 2
3. Samsukhi No. 3

ARC, Vol. 25, pp. 316-17.

