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Revenue Department

Minutes of Consultations

13th April 1858

Back Nos 18-20

Order No 4682 / 12th April 1858

பாதுகாப்பு பிரிவு-1

செப்பனிடுபவர் பெயர் : த. 6 வரி.
408

செப்பனிடுவதற்காக எடுத்துக்-
கொள்ளப்பட்ட நாள்.

சரிபார்க்கும்
முதல் முறியாள
கையொப்பம்

சரிபார்க்கும்
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ஆராய்ச்சி
உதவியாளர்
கையொப்பம்

Fort Saint George, Revenue Consultation of 13*th April* 1858.

No. 18. Read the following Papers.

From W. FISHER, Esq., Collector of Canara; to the Secretary to Government Revenue Department Fort Saint George; dated Mangalore, 19th March 1858, No. 26.

SIR,

* *Praying for orders to the Collector to cause the speedy repayment of excess of duty collected from Petitioner.*

I have the honor to acknowledge receipt of the orders of Government on Petition* No. 542 of 1858 under date 9th Instant and to state in reply that a report on the case of the Petition which is peculiar, was made to the Revenue Board on the 6th of January last; but no instructions for the repayment of the duty levied, having been received, the matter remains still undisposed of.

No. 19. Extract from the Proceedings of the Board of Revenue, dated 24th March 1858, No. 1060.

In Consultation 24*th March* 1858.

Read letter from the Collector of Canara, dated 6th January 1858.

(Here enter No. 1.)

From Canara 3*d May* 1856 *in Con.* 8*th April* 1857.
Proceedings to Canara 8*th April* 1857.
From Canara 24*th July in Con.* 12*th Augt.* 1857.

In the course of 1856 a small quantity of Scinde salt was imported into Bombay by the Petitioner's, and after paying the Bombay excise duty of 12 annas per maund, was re-exported to Coompta in Canara.

2. On arrival there the owners claimed to import it on payment only of 2 annas per maund, the difference between the Bombay and Madras rates of excise.

3. The Board acting on the practice followed in shipments of salt from Madras to Bengal and also in supplies of Bombay salt to Madras disallowed the claim, and informed the parties that they should apply to the Bombay authorities for refund of the duty they had paid there. Petitioners have applied accordingly and failing in this endeavour renew their claim on the Collector of Canara.

Report paras. 217, 411 *to* 424.

4. The Board's decision was founded not merely on the practice now obtained as above explained but also on the opinion of the Salt Commissioner Mr. Plowden, who advocates strongly free export from all the Presidencies.

5. The Collector now points out that Section XIX, Act VI of 1844, is of general application and as it is obviously unjust that Petitioners should have to pay duty twice over, the Board resolve to request the sanction of Government for a refund of the duty levied at Coompta in excess of 2 annas per maund. The exact amount to be repaid is not stated by the Collector but he has been requested to supply this omission.

6. As regards Mr. Fisher's apprehension that the Bombay authorities may hereafter levy their excise of 12 annas per maund on home manufactured salt exported by private parties, the Board observe that the only charge hitherto made on such salt is 3 pies or ¼ anna per maund: and even this demand has been recommended for abolition by Mr. Plowden. Until a change of system is introduced it seems premature to address the Bombay Government on the subject.

No. 20. ORDER THEREON, No. 468; dated 12th April 1858.

The Right Honorable the Governor in Council sanctions the refund recommended by the Board of Revenue in their Proceedings above recorded.

(Signed) H. FORBES,
Acting Secretary to Government.

(4)

No. 1060.

Extract from the Proceedings of the Board of Revenue, dated 24th March 1858.

In Con. 24th March 1858. Read letter from the Collector of Canara, dated 6th January 1858.

(Here enter No. 1.)

From Canara 3rd May 1856 in Con. 8th April 1857.
Proc. to Canara 8th April 1857.
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(A true Extract.)

Sub Secretary.

To

H. FORBES, Esq.,
Acting Secretary to Government,
Revenue Department.

Copy to Canara.

Revenue Department

No.

Extract from the Proceedings of the Board of Revenue dated 8th April 1857.

Read Special Memorandum

In com. 8th April 1857. from the Collector of Canara dated 31st December 1856.

Herewith No. 1

In the letter enclosed in the above Memo the Collector requests to be informed whether Salt landed at the Ports of his District covered by a certificate of duty to the extent of 12 annas per Indian Maund having been paid at Bombay, is liable only to the extra duty of 2 annas per Maund, or whether the 12 annas per Maund is to be levied in full, under the Board's notice dated

Received

Revenue Dept. No. 1448 of 1857. Extract from the Proceedings of the Board of Revenue dated 8th April 1857.

Read Special Memorandum from the Collector of Canara dated 31st December 1856.

Herewith No. 1

In the letter enclosed in the above Memo the Collector requests to be informed whether Salt landed at the Ports of his District covered by a certificate of duty to the extent of 12 annas per Indian Maund having been paid at Bombay, is liable only to the extra duty of 2 annas per Maund, or whether the 12 annas per Maund is to be levied in full, under the Board's notice dated 25th March 1848.

Extract from the Proceedings of the Board of Revenue

No. 1448

Dated 25th March 1848.

Extract from the Proceedings of the Board of Revenue

No. 1056

Cl. Pl. No. 1068. 12 A. Mad. 1858.

Submitting a letter from the Collector of Canara requesting to be informed whether Salt landed at the Ports of his District covered by certificates of duty to the extent of 12 annas per Indian Maund having been paid at Bombay, is liable only to the extra duty of 2 annas per Maund, or whether the 12 annas per Maund is to be levied in full, under the Board's notice dated

No. 19

Cl. Extracts 169

dated 6th August 1855, and a certificate given to the Importer on which he may recover the amount of duty already paid.

2. The Board are of opinion that in case other than those provided for in Section XIV Act XI of 1846 the full amount of duty should be levied upon Salt imported at the ports of this Presidency for private trade, and credited to the Madras Revenue. There can be no objection to a certificate being granted of the quantity imported, and the amount of duty levied, but in no case should the export duty paid on Salt at a port of Shipment beyond this Presidency be admitted as a set off against the Tax chargeable on its Importation at a Madras Port.

3. A similar Course is followed in regard to Salt exported to Calcutta which (whether on Account or for private Trade) is supplied on this Coast at the average cost to Government of 15 Rupees per Maund leaving the Bengal Government to realize their heavy duty in full. The same rule now prevails in Bombay (with the trifling exception of 3 pice, being charged per Maund) and the principle of free export is

(6)

is advocated by the late Commissioner Mr. Rearden.

4. The Board however wish to know what course was ultimately adopted in the case referred to in the Collector's letter of the 15th May 1856.

I have Extract
I Signed J. C. Sim
acting Secretary

I True Copy
Secretary

Report from 207
to 6 Aug.

Ent'd
H.K. Book

Re. Depart.

No 468.

Extract from the Minutes of Consultation
Under date the 12th April 1858.

Read the following

Papers

From the Collector of Customs
Rates with reference to Govt
orders that a report on the case
of Petition No 543 of 1858 was
made to the Rev Bd on the 6th
Inst.

(Here enter 19 March 1858 No 26)

Ex. Do from the Board of Rev.
Submitting a letter from the
Collector of Customs relative to
the claim preferred by certain
parties to a refund of the excess
duty collected on a quantity
of Sun de Salt imported by them
ex Compa. pour Bombay and
requesting sanction for refunding
the duty levied in excess of 2
annas per maund being the
difference between the Bombay
and Madras rates of excise

(Here enter 19 March 1858 No 27)

The Right Hon
able the Governor in
Council sanctions the
refund

For an Extract from the
Proceedings of the Board
of Revenue dated 24th
March 1858. No 950/1080

Copied

Records of the Collr of Canara
dated 8th April 1858. Page
The duty on Salt.

Rs 448/58

refund recommended
by the Board of Revenue
in their Proceedings
above referred to

WG

Transmitted to the Bd of Rev.
with 5 Enclosures
Dispatch 13
from Revenue Department
Do Do Do 13th April

Petition 1858 Dispatch
Dy. to Calcutta 13th April

No 1648

Esq. Secretary to Govt.
Dated 12th April 1858

Transmits the Proceedings of the Board of Revenue
Dated 6th May 1858 with &c.
&c. &c. &c.

Sometimes the
refunds of the special duty
collected on account of
temporary duties, are claimed
certain years after the
from Bengal.

No. 18 to 20.