

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	<i>1117</i>	Press Mis.
Dated	<i>19th August 1889.</i>	

Not to be folded or roughly handled

REVENUE DEPARTMENT.
FORT ST. GEORGE,
19th August 1859.

No. 1117.

From J. D. BOURDILLON, Esq.,
Secretary to Government, Fort Saint George.

To C. H. LUSHINGTON, Esq.,
Secretary to the Government of India.

SIR,

No. 1558. With reference to your letter of the 29th July, I am directed by the Governor in Council to inform you that the necessary instructions have been issued for raising the price of Government salt to one Rupee and two annas a maund, and the duty on salt imported either by sea or across the land frontier, to one Rupee a maund.

I have the honor to be,

Sir,

Your most obedient Servant,
(Signed) J. D. BOURDILLON,
Secretary to Government.

Exd. H. M. Elliot.

EXTRACT, paragraphs 9 to 24 and 49 and 53, of a Despatch from the Right Hon'ble the Secretary of State for India (Separate Revenue), No. 32, dated London, the 1st June 1859.

9. The Salt monopoly in its present form was introduced into the Madras Presidency in 1805, previously to which year an amount of revenue of about Rupees 2,80,000 per annum was derived from that source, but on what plan does not clearly appear. The system established by the Regulation I. of 1805 is thus described: "The peculiar feature of the system is that the manufacture is conducted exclusively on account of the Government. The manufacturers contract to furnish Salt at a fixed price, and the Government dispose of the Salt also at a fixed price, through their agents, to the dealers and others who resort to the Government Stores for their supplies; but beyond this first sale, the Government do not meddle. The manufacturer can only make for Government, and the purchaser, in the first instance, must buy from Government, but afterwards he may sell his Salt where, and as he pleases, without further interference." The system was in short one of strict monopoly, both as regarded the manufacture of, and the wholesale trade in Salt; and the importation of that article on private account from beyond the limits of the Presidency was rendered impossible either by actual prohibition or by the imposition of a prohibitive rate of duty.

10. The sale price of Salt was in the first instance fixed at Rupees 70 per garce (of 120 maunds): in 1809, it was raised to Rupees 105 per garce; but the revenue not having increased in the expected proportion, the price was reduced to its original amount of Rupees 70 per garce; in 1828, the price was again raised to Rupees 105 the garce, at which rate it remained until the provisions of Act VI. of 1844 came into operation, by which the price was raised to one Rupee and a half per maund, or Rupees 180 per garce. The object of thus increasing the price was to afford some compensation for the abolition of the transit duties, which produced a net revenue of about thirty-one lacs of Rupees per annum; but on the measure being reported to the Court of Directors, they were of opinion that the increase was too large and too sudden, and therefore likely to defeat its intended object, and they accordingly directed the immediate reduction of the price to one Rupee per maund, at which rate it still continues.

11. It should be here stated that, in the Western Districts of Malabar and Canara, the system is somewhat different from that which prevails in the districts on the Coromandel Coast. In Malabar, the main supply of Salt being obtained by importations from Bombay on account of Government; and in Canara, partly from the same source, partly by manufacture within the district, under a system of licenses, and to a small extent, by importation by land on private account from the adjoining Portuguese settlement of Goa, at a reduced duty of 12 annas per maund; but the propriety of increasing this rate to the rate of 14 annas per maund, which prevails throughout the rest of the Presidency, has been questioned, as will be noticed in a subsequent paragraph.

12. In 1853, the duty on the importation of Foreign Salt into the Madras Territories was reduced from Rupees three to twelve annas the maund, the difference between that sum and the monopoly price of one Rupee, or four annas, being considered to be equivalent to the actual cost price of Salt to the Government. In 1855, the question of the rate of Customs duty

again came under discussion, and it was established by a more searching investigation, that the actual average cost of Salt to the Government was only two annas per maund, instead of four annas, as had been previously supposed, and, on a representation to this effect being made to your Government, you authorized the increase of the Customs duty from twelve to fourteen

annas per maund, "on the assumption that the average cost of Letter dated 24th August (No. 15) 1855. "home-made Salt, to the Government, including all charges that "can be fairly debited to the manufacturer, is about two annas per maund, and that all Salt "imported into the Presidency by sea, whether from Goa, Bombay, or elsewhere, is admitted "on payment of duty at fourteen annas a maund at the ports fixed by the Madras Government "without any condition as to the persons to whom it is to be sold, or any other restriction "whatsoever." You added : "As the fixed selling price of home-manufactured Salt is one Rupee "a maund, imported and home-made Salt will now be, as nearly as practicable, on the same "footing." You at the same time pointed out to the Madras Government the desirability of assimilating the practice at that Presidency with the system prevailing in Bengal, where the selling price of home-made Salt consists of the actual cost of each description, with the addition of the fixed duty ; whereas, under the Madras plan, the actual cost being variable (although the average may be equal to two annas a maund), while the selling price is fixed at one Rupee, the result necessarily is, that the profit or duty realized by Government varies inversely with the cost of the Salt, and you desired them to commence forthwith the enquiries necessary to the introduction of a change of system.

13. The result of this investigation is given in the Minutes of Consultation of the 14th March 1856. The Board of Revenue objected to the proposed plan on various grounds, and particularly recommended that the rate of duty on Salt produced in, or imported into the Western districts of Malabar and Canara should be reduced to the Bombay rate of twelve annas per maund, the rate actually levied on Salt imported by land into the northern portion of Canara. This exceptional measure had not however been adopted with the view of relieving the people of Canara from any portion of the Madras rate of 14 annas per maund, but in order to enable the Goa Salt to pass by the direct route to the Bombay district of Dharwar, instead of going a circuitous way to avoid the duty.

14. The Government of Madras, after a careful consideration of the whole question, arrived at the conclusion that the adoption of the Bengal system would, on the whole, be decidedly beneficial, but, as it seemed not improbable that there would at no distant date be a very material alteration in the mode of levying the Salt Revenue, it did not appear to them to be expedient to introduce the change under consideration without first ascertaining whether such general alteration was likely to take place or not. They accordingly contented themselves with forwarding a copy of their Minute of Consultation for your consideration, requesting at the same time, that before any final resolutions should be passed on Mr. Plowden's recommendations respecting the Salt monopoly of that Presidency, they might be furnished with a copy of his report, in order that they might have an opportunity of placing before your Government their views on a question so vitally affecting both the revenue of the Presidency and the welfare and comfort of its very numerous population.

15. With respect to the pressure of the Salt tax on the consumers in the Madras Presidency, Mr. Plowden remarks (paragraph 699) "It cannot be said that either on "the coast or inland, the present monopoly price of Rupees 120 per garce, or one Rupee "per maund, is so high as to debar the people from a sufficient supply of Salt. On the "contrary, it must be admitted that, as in the Bombay Presidency a liberal supply is

"procurable even in the dearest inland districts, by the most numerous classes at a moderate "expenditure in proportion to their earnings ; or if it is not that, the cause does not lie in "the grievous pressure of the monopoly price.

16. The net amount of the Salt Revenue (including Customs) of the Madras Presidency, is about forty-two lacs of Rupees ; and Mr. Plowden calls attention to the fact that the increase made in 1844 to the monopoly price by raising it from Rupees 105 to Rupees 120 per garce of 120 maunds, was intended as some compensation for the relinquishment of the transit duties which was effected in the same year. The net increase in the Salt Revenue consequent on that measure has however fallen short of nine and a half lacs of Rupees per annum ; while by the abolition of the transit duties, the people of the Madras Presidency have been relieved from taxation to the extent of thirty-one lacs of Rupees. Since that date also the Tobacco monopoly in Malabar and Canara, yielding a revenue of eight lacs has been abolished ; and orders which the pressure on the Indian finances has rendered it impossible up to the present time to carry into effect, have been issued by the Court of Directors for the relinquishment of the Moturfa, which produces a revenue of nearly twelve lacs of Rupees ; so that when this latter measure shall have been brought into operation, the taxation of the Presidency will have been lightened to the extent of upwards of half a crore of Rupees annually.

Despatch dated 5th November
(No. 17) 1856, Revenue.

£ 1,20,000.

£ 50,000.

17. Mr. Plowden considers (paragraph 610) that "the Salt monopoly under the "Madras Presidency, as at present constituted, does not afford much room for practical "objection" but that it "is so far objectionable that a Government monopoly in a great "article of consumption in any form or degree, and any participation of a Government in the "business of a trader are such deviations from true principle as cannot fail to be productive, "directly or indirectly, of evil consequences." The only plea for maintaining the monopoly he holds to be, that "the same amount of revenue could not be raised so cheaply and with so "little inconvenience to the community in any other manner."

18. After examining the mode in which the administration of the Salt Revenue is now conducted, and comparing it with the system which prevails under the Bombay Presidency, Mr. Plowden arrives at the conclusion that "the process of manu-

Para. 627.

"facture, the nature of the country in which it is carried on, and "the constitution of the Salt Works, being identical in both Presidencies, there is no conceivable "reason why a mode of collecting the revenue which is effectual in the Bombay Presidency "should not be equally effectual in the Madras Presidency." Mr. Plowden is further of opinion that "the same description of agency, and the same strength of Establishments as have now to be "employed in watching production and store, and in collecting the revenue, would be equally "efficient with no greater degree of inquisitorial interference for precisely the same purposes, "if the proposed free system were substituted for the present exclusive system. In fact, no "material change in the details of local management, or in the general administrative system, "would be needed."

19. Mr. Plowden's suggestion for the reduction of the rate of Excise duty to that prevailing under the Bombay Presidency, viz. twelve annas the maund, does not appear to Her Majesty's Government to be based on any sufficient grounds. The supposed expediency of assimilating the rates of duty in the two Presidencies furnishes no valid argument for needlessly

sacrificing an amount of revenue which, in the existing state of the finances, can ill be spared, and that object might be equally accomplished by raising the Bombay rate to that levied under the Madras Presidency. Moreover, there would still remain the large discrepancy between the rates of duty levied in the conterminous Presidencies of Madras and Bengal, and no proposal has been made, or could indeed be entertained, for assimilating the Madras and Bengal rates. On the whole, Her Majesty's Government are of opinion that looking to the different systems of Salt administration which have prevailed for many years in the three Presidencies, and to the various circumstances which affect them, particularly as regards the assessment of the land revenue, any modifications which may be considered desirable in this particular branch of revenue, must be discussed and determined with reference only to the Presidency to which they relate, and not to the practices in operation in other parts of Her Majesty's Indian Dominions.

20. Considering the large amount of taxation which has of late years been relinquished in the Madras Presidency, and the further relief which will be afforded to the people by the measures in progress for the revision of the land assessment, Her Majesty's Government cannot assent to any reduction in the present rate of fourteen annas per maund; on the contrary they are of opinion that, in introducing the change from the present monopoly to an excise system, which they trust will be effected with as little delay as possible, the opportunity should be taken to raise the duty on Salt in the Madras Presidency from its present amount of fourteen annas to one Rupee per maund, exclusive of the cost of production.

21. Her Majesty's Government cannot admit the expediency of Mr. Plowden's proposal for "the rate of Sea Customs on foreign Salt imported into the Madras territories to be fixed, for the Coromandel Coast, at fifteen annas, and for the Malabar Coast, at thirteen annas per maund," in substitution of the present uniform rate. They are aware that the prime cost of the Salt, whether home-made or imported, is considerably higher on the Western than on the Eastern Coast of the Madras Presidency. They see no reason why Salt should not be manufactured by private enterprise, under Excise Regulations, at least in Canara, as cheaply as it is now understood to be produced in the adjoining territory of Goa, viz. Rupees five per garce; but under any circumstances, they cannot admit that it is one of the legitimate functions of Government to regulate its rates of duty, whether of Customs or Excise, with the view of equalizing prices to the consumers so as to do away with the natural inequalities which must of necessity exist, either from differences in original cost of production, or from the greater or less distance between the places of manufacture and the places of consumption. They are accordingly of opinion that the rates of Customs duty on Salt imported, either by sea or across the land frontiers, should be precisely equal to the Excise duty levied on Salt manufactured within the Presidency.

22. Her Majesty's Government agree with Mr. Plowden that the production of Swamp Salt and of Earth Salt (the latter of which does not appear to contain any ingredient injurious to health, as has been supposed), should be brought under Excise Regulations, and the same duty imposed on them as on other descriptions of Salt.

23. Mr. Plowden's suggestion that "the control of the Salt and Abkarree Revenue be withdrawn from the management of the Collectors and entrusted to that of separate officers, upon the plan of the Salt system which now prevails in Bombay, or of the Abkarree system, which was lately in force in Bengal," was anticipated by the instructions contained in the Despatch of the Court of Directors to the Government of Fort St. George, of the 31st August (No. 13) 1852. The reply to that Despatch was dated the 5th November (No. 34) 1856, from which it appears that, in the opinion of the Madras Government, no advantage is likely

to accrue from such an arrangement, so far at least as the Abkarree Revenue of that Presidency is concerned. The measures for the concentration of the Salt manufacture in the Maritime districts, and for increasing the pay of the superior Native Officers engaged in the control of the Salt Revenue, without adding to the aggregate cost of establishments, have my entire approval. The expediency of attaching Uncovenanted Assistants to the Collectors for the express purpose of superintending the administration of the Salt Revenue, may properly come under your consideration, when the arrangements for the change of the monopoly into an excise system are brought before you.

24. In the contemplation of this fundamental change of system, it seems scarcely necessary to discuss in this place those portions of Mr. Plowden's recommendations which refer to the exportation of Salt from the Madras ports for the supply of Bengal, or the other measures of detail alluded to in letters received from the Government of Fort St. George subsequently to the preparation of the Report now under discussion.

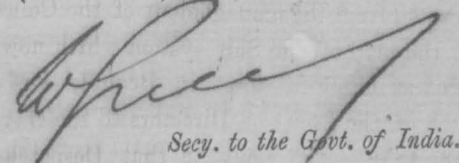
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49. Having thus shortly traced the previous history of the administration of the Salt Revenue in the principal divisions of Her Majesty's Indian Dominions, and stated the manner in which that administration is at present conducted, I proceed briefly to recapitulate the conclusions at which Her Majesty's Government have arrived, so far only as concerns the principles on which they are based, there are doubtless many suggestions for improvements in the detailed arrangements contained in Mr. Plowden's Report, which are well worthy of attention, and which, as I observe from your Resolution of the 31st May 1858, you have referred for the consideration of the several Local Governments.

* * * * *

53. In the Presidency of Madras, the system of administration, although, as Her Majesty's Government believe, affording no practical ground of complaint, is nevertheless based on a principle which they cannot but admit to be unsound, viz. that of a close Government monopoly. There appear to be no difficulties which may not easily be overcome in the way of assimilating the Madras system to that in force at Bombay, so that the manufacture should be thrown open, under suitable regulations subject to the payment of an Excise duty equal to the Customs duty levied on imported Salt. Her Majesty's Government are accordingly quite prepared to adopt Mr. Plowden's recommendation that "immediate measures should be taken" for the "gradual substitution, throughout the Madras Presidency, of a system of Excise on the manufacture of Salt upon the general plan of the Bombay Salt Excise, in lieu of the monopoly." As I have stated in a previous part of this Despatch, Her Majesty's Government are of opinion that, on the introduction of the excise system in lieu of the monopoly, the tax should be fixed at one Rupee per maund; and if it should appear that any considerable time will elapse before arrangements for that purpose can be carried into effect, they will be prepared to give their assent to an increase in the price at which Salt is issued to the dealers from one Rupee to one Rupee and two annas per maund, which, assuming the consumption not to be affected by the change, will yield an increase of revenue of about six lacs of Rupees.

(True extract)


Secy. to the Govt. of India.

*X Last year there was an
of 3 lacs without any adv
of business. This may be
as a basis for future*

FROM

W. GREY, ESQUIRE,
Secy. to the Govt. of India,

TO

J. D. BOURDILLON, ESQUIRE,
Secy. to the Govt. of Fort St. George.

SIR,

Dated Fort William, the 29th July 1859.

HOME DEPT.
Sep. Rev.

From Secretary to Government, to
Government of Madras, No. 930, dated
6th May.
From Government of Madras, to
Secretary to Government, No. 774, dated
11th June.
Ditto Ditto No. 785, dated
14th June.

*Paragraphs 9 to 24, and paragraphs
49 and 53.

WITH reference to the correspondence noted in the margin, I am now directed to forward, for the information of His Excellency the Governor in Council of Madras, the accompanying Extracts* of a Despatch from the Secretary of State, dated the 1st ultimo.

2. This Despatch has also directed the Government of India to consider the expediency of raising the duty on Salt consumed within the Bombay Presidency from 12 annas to one Rupee a maund, and the propriety of such an increase having been freely recognized by the Bombay Government previously to the receipt of Lord Stanley's Despatch, orders have been given that it shall at once take effect.

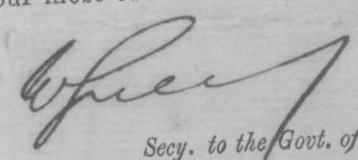
3. Under these circumstances, the Governor General in Council is of opinion, that the smaller increase proposed by the Secretary of State in the case of Madras, which increase was suggested also by the Madras Board of Revenue in the 12th paragraph of their report dated the 21st of April, should likewise at once be carried out, and I am directed accordingly to request that the necessary orders may be issued by the Governor in Council, fixing the price of Salt in the Madras Presidency at one Rupee two annas a maund. It will be necessary also that the import duty leviable on Salt should be raised to one Rupee a maund, and I am desired to call attention to the observations regarding the Customs duty on Salt imported, whether by sea or by land, which are contained in the 21st paragraph of the Despatch.

4. These orders, together with an extract of Lord Stanley's Despatch, will be communicated to the Legislative Member of Council for Madras, with a view to one Rupee being declared the excise duty leviable under the Bill now before the Council.

I have the honor to be,

SIR,

Your most obedient servant,



Secy. to the Govt. of India.

Ed.—M. A. Mendes.

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From Lt. Bourdillon Esq. No. 1117.
Regt. of Artillery, Fort St. George.
To C. H. Lushington Esq.
The Secretary to the Government of India
Sir

With reference to your letter of the 29th July, I am directed by the Governor in Council to inform you that the necessary instructions have been issued for raising the price of Government salt to one Rupee and two Annas a maund, and the duty on salt imported either by sea or across the land frontiers, to one Rupee a maund.

[Signature]

To Lt. Genl.
19 August 1859

List-

No. 1558

Revenue 1859 No. 1117.
Dated 19th Aug 1859.

No. 1507.

From the Secretary to the Govt. of India.

Dated 29th July 1859.

No. 17th Aug 1859.

1. Encl. No. 1558

Transposing & re-arranging from the Secretary of State about raising the price of salt.

1763-

673-72

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Revenue 1859 Sept
No: of Govt: 19: 2 Augt

No 1117.

To
The Secretary to the
Govt of India.
29th August 59-

20/8/59
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Reporting issue
of instructions for raising
the price of Government
salt.

No 65.