M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 63 Press ~~Mis.~~

7-8

Dated 12 — 1 — 1860.

Not to be folded or roughly handled

No. 7. Read the following Proceedings of the Board of Revenue, dated 3rd December 1859, No. 4983.

Read the following letter from the Reporter of External Commerce, dated 23rd July 1859.

(In Con. 29th July 1859, No. 3769.)

The statements adverted to in paragraph 1 of the above letter, were submitted to Government with the Board's Proceedings of 30th July last, and sanction has been granted in Extract Minutes of Consultation, dated 30th August 1859 to print them along with the regular trade statements of the year.

In Con. 31st August 1859, *No.* 4348.

2. In the remaining paragraphs the Collector enters into a brief review of the trade of the year 1858-59, and discusses at considerable length several very important general questions. The report has not been prepared under instructions from superior authority, nor does it require any orders. The Board resolve, therefore, to submit a copy for the information of Government, and to place it on their records for future reference, as occasion may arise for reverting to the subjects noticed in it. One point only does it appear necessary to notice at once, viz., the alleged oppressive rate of duty on gold thread.

3. Under Act VII. of 1859, the duty leviable on gold thread is 10 per cent. ad valorem. Mr. Underwood points out that cotton thread, twist, and yarn are rated more lightly (5 per cent.) and remarks that whilst cotton sewing thread is not used for weaving, gold thread is so used, and he considers the tax as very oppressive on the weaving class, and proposes its reduction to the same rate as cotton thread.

4. The Board do not concur in this recommendation. Whether cotton sewing thread was intentionally or inadvertently included with cotton twist and yarn, the Board are not aware. It would certainly seem to find its place more properly among haberdashery, &c., which pay 20 per cent.

5. But the fact that sewing thread is unduly lightly taxed, is no good reason for reducing the duty on gold thread, which is an article of luxury and show, and has no better claim to consideration and exemption, than many other articles which are even more highly taxed under the new Act.

6. The Board see no reason to believe that the charge will repress industry, or injure any branch of manufacture or trade, as it will undoubtedly have to be borne eventually by the consumer, and they, therefore, decline to support the Collector's proposal.

7. The question of the revision of the Tariff values is under the Board's consideration, and will be submitted to Government so soon as the information is complete.

8. Although no immediate result is likely to be attained by the proposition of Mr. Underwood's letter now under consideration, the Board desire to acknowledge the zeal which prompted him to address it.

(A true Extract.)

(Signed) W. HUDLESTON, *Acting Secretary.*

No. 8. ORDER THEREON, 12th January 1860, No. 63.

Ordered that the foregoing Proceedings be recorded.

(Signed) T. PYCROFT,
Chief Secretary.

1855/56		1856/57		1857/58		1858/59	
	C Rs.		C Rs.		C Rs.		C Rs.
"	8,92,167	"	9,44,446	"	8,67,041	"	12,30,803
"	25,21,351	"	72,22,286	"	87,71,724	"	61,17,902
25,22,864	7,53,989	34,12,211	1387833	4276471	22,01,996	46,56,919	17,65,103
35361	4314286	34717	47,24,631	25472	38,39,826	24,204	35,78,679
23,57,668	627448	25,36,020	700088	31,95,380	892336	2070795	668900
6,12,598	16,77,941	7,07,906	23,85,986	11,18,087	2959360	624709	2556507
6,01,962	5494631	5,40,961	51,19,522	593641	57,74,071	4,16,464	4,392,164
2117589	2145918	1426865	20,25,299	1300434 1184 }	2087224	1364344 248 }	2367187
81,013	74,790	39313	39313	48,304	48721	55323	56,323
Tons – Cwt 24123 – 19	30,28,805	Tons Cwt 26555 – 12	37,90,482	Tons. Cwt 18803. 6	37,37,118	Tons Cwt 12801 – 17	22,88,877

merce –

[signature]

Acting Secretary –

Enclosure in a let
from the Reporter o
External Commerce
the Board of Revenue
23d. July 1859.

Pl 2325

Statement A

Statement. A.-

1851/52-		1852/53		1853/54		1854/55-	
	C Rs.		C Rs.		C Rs.		C Rs.
"	3,75,995	"	4,99,701	"	7,15,562	"	6,61,656
"	4,035217	"	8,665,071	"	37,85,382	"	3,19,420
19,37,674	4,07,573	20,32,668	4,43,140	2,74,324	7,18,031	2,66,208	7,56,219
20,963	1,91,0588	3,6,201	37,86,910	28,298	32,41,909	17,168	2,24,3560
1,150,392	3,10,408	1,90,7020	4,94,812	2,78,896	7,59,941	2,51,074	6,58,615
1,29,689	3,49,630	3,60,251	6,57,770	3,64,192	8,24,254	1,96,942	5,02,479
5,77,710	4,78,734	6,09,899	49,28,107	6,25,704	59,25,118	1,76,700	4,78,1074
2,259,402	2,908,934	2,243,927	3,52,1570	1,898,159	3,141,024	1,485,043	2,698,406
1,08,266	77,104	87,576	64,829	10,853	10,853	9,3725	68,138
Tons 21202 Cwt "	2,66,605	Tons 1696 Cwt 9-14	24,47,540	Tons 2669 Cwt 3. 18	3,35,840	Tons 1152 Cwt 3-6	1,75,685

Signed/ W. E. Underwood-
Reporter External Com

A true copy/

In Con. 29th July 1859, No. 3769.

From W. E. UNDERWOOD, Esq., Reporter External Commerce,
dated Madras, 23rd July 1859.

I have the honor, with reference to my letter dated 7th instant, to forward 70 Comparative Statements of the Trade of the Madras territories for the year 1858-59.

2. The subjoined statement exhibits the trade for the year under review, viz. 1858-59.

	Private Trade.	On account of Government.	Total.
Imports.	C. Rupees.	C. Rupees.	C. Rupees.
Merchandise	2,69,71,811	...	2,69,71,811
Stores, &c	...	23,36,597	23,36,597
Treasure	1,39,92,897	3,03,310	1,42,96,207
Total	4,09,64,708	26,39,907	4,36,04,615
Exports.			
Merchandise	3,36,99,791	...	3,36,99,791
Stores, &c	...	1,00,016	1,00,016
Treasure	56,61,731	66,805	57,28,536
Total	3,93,61,522	1,66,821	3,95,28,343
Re-exports.			
Merchandise	17,16,376	...	17,16,376
Grand Total	8,20,42,603	28,06,728	8,48,49,334

3. Statement No. 2 exhibits a comparison between the past and present year; both these contain the stores and treasure imported and exported by Government.

	Private Trade.			On account of Government.			Grand Total.
	Merchandise.	Treasure.	Total.	Stores, &c.	Treasure.	Total.	
1857-58.	C. Rupees.	C. Rupees.	C. Rupees.	C. Rupees.	C. Rupees.	C. Rupees.	C. Rupees.
Imports	2,22,88,165	1,86,23,162	4,09,11,327	23,97,288	...	23,97,288	4,33,08,615
Exports	4,01,19,995	91,29,936	4,92,40,931	2,54,166	25,70,930	28,25,096	5,20,66,027
Re-exports	9,10,155	...	9,10,155	...	...	...	9,10,155
Total	6,33,09,315	2,77,53,098	9,10,62,413	26,51,454	25,70,930	52,22,384	9,62,84,797
1858-59.							
Imports	2,69,71,811	1,39,92,897	4,09,64,708	23,36,597	3,03,310	26,39,907	4,36,04,615
Exports	3,36,99,791	56,61,731	3,93,61,522	1,00,016	66,805	1,65,821	3,95,28,343
Re-exports	17,16,376	...	17,16,376	...	...	...	17,16,376
Total	6,23,87,978	1,96,54,628	8,20,42,606	24,36,613	3,70,115	28,06,728	8,48,49,334
Decrease	9,21,337	80,98,470	90,19,807	2,14,841	22,00,815	24,15,656	1,14,35,463

4. Statement No. 3 exhibits the trade of Madras for the last three years, containing the merchandise and treasure imported and exported by private merchants, or the trade proper of this presidency. There has been a very large increase in the imports in this year, amounting to Rupees 46,83,646 and a corresponding increase in the revenue, which has reached the unprecedented height of 13 lacs of Rupees, nor is it indebted to the enhanced duties for its increase.

	Rs.	A.	P.
1854-55	10,02,863	0	2
1855-56	11,89,971	13	10
1856-57	12,52,487	10	3
1857-58	12,32,415	11	10
1858-59	13,11,689	15	7

STATEMENT of External Commerce by sea for the last three years, exclusive of Government stores and treasure.

		1856-57.	1857-58.	1858-59.
		C. Rupees.	C. Rupees.	C. Rupees.
Imports...	Merchandise...	2,21,01,424	2,22,88,165	2,69,71,811
	Treasure...	1,70,38,582	1,86,23,162	1,39,92,897
Exports...	Merchandise...	3,64,98,541	4,01,10,995	3,36,99,791
	Treasure...	23,33,678	91,29,936	56,61,731
Re-exports,	Merchandise...	7,78,134	9,10,155	17,16,376

5. The exports on the contrary exhibits a decrease of Rupees 64,11,204, owing to unfavorable seasons, and deficiency of produce. The last year has been remarkable for a fall in the value of produce in the Home market, and inflicted a heavy pecuniary loss on merchants, especially those who continued speculating, purchasing produce at high prices. These losses have had no material effect on trade; generally, the large gains of previous years enabled parties to meet their liabilities, and there have been consequently no failures, or any embarrassment caused to trade by the sudden and serious fall in prices. The low rate of freight has had a beneficial effect on trade—it has enabled natives at the northward to ship jaggery to the injury of the large sugar manufactories, the owners of which suddenly found jaggery rise from 10 to 20 Rupees per candy, at which price it would not pay to buy it, and manufacture it into sugar. This state of things will continue until a rise in freight shuts the comparatively raw produce out of the market, and the factories will then recommence the manufacture of sugar.

6. The re-exports have nearly doubled, and afford an illustration of the close connection which exists in the markets of the principal ports of each presidency. One half of the re-exports are to Calcutta and Bombay, and five and a half of the 17 lacs, are cotton twist transmitted from one mart to another.

7. A subject of importance, which I know occupied the attention of the Marquis of Dalhousie, is the preparation of a Tariff for all India, based upon the principle of the English Tariff, viz., a tariff of fixed duties. This is the last time I shall have an opportunity of urging the expediency of this being carried into effect in each presidency. I proposed* as its basis that the average value of say 10 years should be taken of each article, and twenty-five per cent. being deducted for fluctuations in price the duty at 5,10 and 20 per cent. should be calculated thereon, and a fixed rate of duty established:—at present all duty is ad valorem, inasmuch as although many articles have a value affixed to them, it varies from year to year, the fixed rates of value being altered from time to time, according to the state of the market.

* Letter to Board of Revenue, dated 11th October 1853, No. 216, para. 34.

8. The subject of the circulation has of late years engaged the attention of the public, and more particularly of mercantile men. Gold is not a standard coin of India, and the recent decision of the Supreme Government is decisive that silver is to be the standard. I append a statement of the value of gold imported within the last 10 years.

STATEMENT shewing the value of Gold imported into the port of Madras for the last 10 years.

	1849-50	1850-51	1851-52	1852-53	1853-54	1854-55	1855-56	1856-57	1857-58	1858-59
Gold	7,47,178	3,28,147	7,84,091	6,89,146	9,25,252	6,29,333	19,64,035	23,17,217	10,05,659	24,35,855

9. I also append a statement of Gold exported from the port of Madras to various places to subordinate ports for the last 10 years.

Gold exported to subordinate ports in each year from 1849-50 to 1858-59:—

1849-50	Rupees	5,950
1850-51	„	4,400
1851-52	„	3,201
1852-53	„	3,500
1853-54	„	0
1854-55	„	16,237
1855-56	„	15,625
1856-57	„	0
1857-58	„	6,52,915
1858-59	„	5,67,000

10. I annex a statement exhibiting the value of Sovereigns exported to the northern ports for the last 10 years. There is every probability the export will increase, as it is a very favorable mode of remittance, the natives receive them on payment for produce at the rate of exchange prevailing at the time.

Sovereigns exported to Northern Ports in each year from 1849-50 to 1858-59:—

1849-50	Rupees	40,000
1850-51	„	0
1851-52	„	1,800
1852-53	„	0
1853-54	„	0
1854-55	„	4,200
1855-56	„	48,054
1856-57	„	1,25,940
1857-58	„	3,39,285
1858-59	„	2,10,000

11. Previous to the Affghan war, the country was full of gold, and I recollect at least one instance where gold was at so high a premium in the market, that Government instead of selling the gold in the treasury, at the recommendation of the Accountant General, increased the emoluments of officers, by giving each a portion of their pay in gold, to bring down the price in the bazar. The Affghan war drained India of gold, and at its close in this presidency a Gold Mohur was hardly ever seen. The gold which was in circulation among the natives was gold dust in bags, sealed, which passed from hand to hand. This mode of circulating gold gradually fell into disuse, arising, it is believed, from the bags being tampered with, and public confidence being lost—these bags became depreciated in value, and are now never imported. It is remarkable that the circulation of the sovereign is gradually coming into use, arising principally from its familiar use in Ceylon. Certain it is that it is readily received by natives in the purchase of produce, and passes with facility from hand to hand, yet it is as quickly conveyed away into the interior, nor is there any difficulty in disposing of the sovereigns imported, however large the number may be. It is a question which is more easily asked than solved, in what manner the sovereign can be received by Government, and there is much point in the argument that a coin which is imported by merchants to be used in the purchase of produce, which is readily taken by the native in payment thereof, and re-circulates from his hands into those of various parties, might, with equal facility be received by Government. On the other hand the great principle by which Governments are guided, only to receive dues in the standard coin of the realm, is advanced as a conclusive argument against the receipt of the sovereign. This no doubt is a valid argument, and not to be gainsayed under ordinary circumstances; but at present the finances of the Government are not, and probably for some time to come, may not be, in a satisfactory condition, and to shut out from the provincial treasuries a coin of the realm issued from the Royal Mint, which circulates with facility and in large quantities, and in various places among the community whether European or native, does not appear to be among the modes by which the financial difficulties are to be overcome. It confines the circulation to the bulky and inconvenient article of silver, which is expensive and difficult of transit, and the recognition by Government, of no other coin than the Rupee is felt by the natives to be a serious grievance; further, it materially tends to foster that bane of the country, the hoarding of gold. If the sovereign were to be received into the treasuries of Government, it could only be at a fluctuating value, to fix the rate would ordinarily devolve upon the financial officer of Government. It is not within my knowledge that any officer, who has held the office of the chief Financial Adviser of the Government, has exhibited such a knowledge of Finance as to command the confidence of the mercantile community, whether their communications have been held with him as Accountant General, or as a Government Director of the Bank; unless therefore the Government would itself undertake this duty, or delegate it to some other party or parties to determine the rate at which the sovereign from time to time should be received into the Government treasuries, any scheme proposed for its receipt would be useless.

12. Certain it is that the three great difficulties and obstructions under which the trade of the country is to a certain and serious extent hampered, and its resources fail to be developed to the extent it otherwise might be, are the want of roads, a gold circulation, and a circulation of notes in the interior; the first difficulty is being removed as fast as it is practicable to do so; the continued pouring in of gold and its daily becoming more familiar with the people, will probably force upon Government at no distant period, the necessity of discontinuing to prohibit its receipt. With respect to notes in the Report of 1850; I advocated the issue of Government notes—now more than ever the crying want of trade. I believe the issue of notes would be valueless, if they were not convertible at the Government treasuries, and this could only be permitted if the notes were issued by Government, or the Government were to connect themselves with an institution which issued its notes. I do not advocate that Government should in any way connect itself with the Madras Bank, on the contrary.

13. That the issue of notes would relieve to a certain extent the financial embarrassments of the Government is undeniable, while it would give great facilities to trade and be of incalculable advantage

to the Government and the country. I do not, however, feel justified in proceeding to discuss the subject further; yet I would strongly urge it on the consideration of Government, as it is the last opportunity I shall have of expressing any opinion respecting the trade of this presidency.

14. Hoarding and burying the precious metals is one of the greatest difficulties which this country has to contend with, and it is an evil which is increasing instead of diminishing. Parties import produce into Madras, sell it, take a certain portion of the proceeds back either in Rupees or in a bill upon the Collector's treasury, to pay the Government demand, and take back the rest in gold; even the public servants have been known to bury their savings in gold. No native encumbers himself with more silver than he can possibly help, and converts into gold every thing he can spare to hoard. It has become quite a passion, and there is no doubt that individuals, and they are very numerous, who have large hoards shrink from investing them in Company's paper, or in any other way than burying them in gold. Annually large sums are lost by parties dying, retaining the secret where their hoards have been stowed away. If gold could be received in and issued from the public treasuries, it would be a material check on hoarding, familiarize natives with parting with it, bring them in their monetary transactions more in contract with their fellow mens and Government officers, give a check to the hoarding system, make them better acquainted with the various modes in which money is invested, and probably gradually bring Company's papers into favor as a secure and profitable investment. It is matter worthy of consideration whether Government might not with advantage receive gold, of a fixed standard, at the market rate as a subscription to the loan. Confining its transactions of every kind to Rupees has its advantages, but it has its restrictions, and among the natives there is a universal desire for a gold circulation; the difficulty is to frame a mode in which this most desirable object can be effected. The Chamber of Commerce at Calcutta and Madras pressing the subject on the consideration of Government, supported as it was by the merchants and bankers in Calcutta, proves the craving desire and need of gold as a medium of exchange, and I apprehend that desire is so strong that Government at length will be forced to yield to so universal and unanimous a wish which pervades all ranks and classes of the people European and native. The incubus, difficulty, danger and expense of transporting silver induces many a speculation to be abandoned, and is a sore and pressing evil.

15. Before closing my remarks upon trade in general, I would solicit attention to statement, Enclosure A., which is too large to be inserted in this Report, exhibiting the Export Trade of the principal articles for 10 years. It is a document of great interest—among the most remarkable is seeds; the exports of last year having reached the value of Rupees 25,56,507. It is generally believed that this trade arose from a French Captain carrying some bags of seed to a French port; among the articles cotton wool is one which creates great interest, and which is increasing in the United Kingdom. The only party, to far as I am aware, who successfully introduced American cotton into the country is Mr. Fischer of Salem, in many respects a remarkable man, with untiring energy, and devoted to any pursuit he undertakes—cotton, coffee and saltpetre have by turns engaged his attention, accompanied by practical results, and it has been a source of surprise to me that the acknowledged abilities of this remarkable man have not been more availed of by Government. I have no doubt his advice has been asked, and freely given, but that led to no practical result, and as far as I know he is the only individual capable of reducing to practice any scheme which may be set on foot. I had an opportunity of observing Dr. Wight's operations, which appeared to me to be a series of experiments, and an expensive failure.

16. The import trade with the United Kingdom exhibits a net increase of 29 lacs; three lacs of this being Railway materials. Wines and spirits form large items of increase malt liquors another, upwards of three lacs. The principal increase is in twist and yarn Rupees 12,85,185, nearly thirteen lacs, the value of Twist imported being nearly a quarter of a million sterling. It is to be observed that the Supreme Government have refrained from taxing this commodity heavily, fearing that to do so would interfere with the industry of the country; but I would respectfully bring to notice that while cotton thread which is not used in weaving, and is, so far as I can see, of no importance what rate of duty be put on it, yet gold thread which *is* used in weaving is rated at 10 per cent. This increase in the duty has come on the weavers like a thunder clap, and they are communicating one with the other respecting its omission in fabrics in future. It is used in the ends and borders of garments. The tax is considered VERY *oppressive*, and all parties concerned in the trade, have sent orders Home prohibiting its transmission in future one house alone I am informed; since the introduction of the new duty, have had to pay duty on one shipment of (30,000) thirty thousand Rupees. I very earnestly, seriously, and respectfully recommend the Board of Revenue to use their great weight and influence, to get the duty on this article reduced to 5 per cent., and further to return the excess duty already paid.

17. The annexed table exhibits the importation of gold thread into Calcutta, Madras, and Bombay for 10 years, or for as many, I am able to afford the information, and it will be apparent that while in the other presidencies it is used principally for embroidery, in Madras it is used for weaving. I assure the Board I do not exaggerate, when I state the tax is oppressive presses heavily on industry, and is most obnoxious. The sooner the remedy is applied the better, and the more acceptable will be the boon.

	Madras.	Bombay.	Calcutta.
	V. Rs.	V. Rs.	V. Rs.
1849-50.....	1,30,836	.....	.....
1850-51.....	39,822	40,123	.....
1851-52.....	69,718	67,520	.....
1852-53.....	64,646	79,525	.....
1853-54.....	77,185	6,004	.....
1854-55.....	1,03,997	2,645	16,673
1855-56.....	1,87,510	4,097	14,752
1856-57.....	1,53,605	1,792	36,672
1857-58.....	2,03,574	1,556	20,172
1858-59.....	2,14,362	.....	.....

18. I believe I cannot find a more suitable time for adverting to the Pier, now in the course of erection, than in this place, seeing the influence it will exercise in the prosperity of the port, and the facilities it will afford to trade. No steps, however, as far as I know, have been taken with respect to wharf dues, which I conclude will be collected. I am of opinion they should be regulated by Government in communication with the Chamber of Commerce, and an act framed for the levy thereof by the Collector of Sea Customs, in communication with the Company's law officers. It will be desirable to apply to the authorities in England, and the more especially at the Cape, for copies of the tables of rates prevailing. There will be ample time for their receipt, before the pier is available for use. I am of opinion that the charge should be collected by the Collector of Sea Customs, at the same time and in the same manner the import and export duty is collected. The receipts will be considerable; but no great expense need be incurred. A deputy cash-keeper on Rupees 50 per mensem, and two calculators and two bill writers at 25 Rupees each is all that will be required. The receipts may be calculated at from thirty to sixty thousand Rupees annually, according to the rate of charge which should be at so many packages for the Anna, or large ones an Anna each, or more if required. I am further of opinion that the Collector should license maistries and coolies to work on the pier, who should be paid according to a tariff to be fixed by the Collector from time to time in communication with the Chamber of Commerce, the parties to be paid by the importers as at present on the landing and shipment of goods, and not to form a charge on the revenue.

19. The Comparative Statements will afford all other information required. It is the first time they have been prepared, and I have had much pleasure in completing the tables of trade in a manner I trust satisfactory to the Government, and to the mercantile community.

20. The Department is in excellent working order, and the manager, Mr. Fox, a most efficient and valuable public servant.

ENC. 1.

ABSTRACT.—Statement A. shewing the export trade of the principal articles for 10 years from 1849-50 to 1858-59.

1859 Dec 24

Enclosure in Despatch
to the Board of Revenue
to the Secretary to Govt
Comm. Dept. dated
31 December 1859

E.I.C.

Letter from the Depy
Secretary Govt
to the Board of Rev
dated 23rd Dec 1859 R
Master Drafts

Read the following letter from the Reporter of External ...

(In Con. 29th July 1859, No. 3769.)

The statements adverted to in paragraph 1 of the above letter, were submitted to Government with the Board's Proceedings of 30th July last, and sanction has been granted in Extract Minutes of Consultation, dated 30th August 1859 to print them along with the regular trade statements of the year.

Con. 31st August 1859, No. 4348.

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5. But the fact that sewing thread is unduly lightly taxed, is no good reason for reducing the ty on gold thread, which is an article of luxury and show, and has no better claim to consideration l exemption, than many other articles which are even more highly taxed under the new Act.

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Acting Secretary.

W. E. UNDERWOOD, Esq., Reporter of External Commerce.
Copy to Secretary to Government, R. D.

lxd. J. Wright.

Rec. 1859 Depart.
Pro. of Gov. 20 Jany. 60.
No 2325

Proceedings of the
Board of Revenue

Dated 3
Desp. 12 } December 1859
Rec. 13. }
E-2

No. 4983

Submitting for information copy of a letter from the Reporter of External Commerce & the Boards Opinion thereon offering certain Remarks on the trade of this Presidency.

No 63.

Recorded

12 Jan. 60.

No 7 & 8.

19 December 23 Jany 60

1