M.R.O. 14 - 5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 983 Press ~~Mis.~~

Dated 16 — 4 — 1868.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
16th April 1868.

No. 282. Read the following Proceedings of the Board of Revenue, dated 27th March 1868, No. 2,233.

Read the following letters:—

From the		Collector of	Ganjam,	dated	20th	August	1867, No.	2,483.
,,	Acting	,,	Vizagapatam,	,,	16th	,,	,, ,,	623.
,,		,,	Godavery district,	,,	17th	July	,, ,,	197.
,,	Acting	,,	Kistna district,	,,	22nd	,,	,, ,,	238.
,,	Acting	,,	Nellore,	,,	26th	,,	,, ,,	214.
,,		,,	Bellary,	,,	17th	,,	,, ,,	134.
,,		,,	Kurnool,	,,	19th	,,	,, ,,	227.
,,	Acting	,,	Madras,	,,	11th	October	,, ,,	334.
,,		,,	South Arcot,	,,	17th	,,	,, ,,	267.
,,		,,	Tanjore,	,,	24th	August	,, ,,	162.
,,	Acting	,,	Trichinopoly,	,,	10th	October	,, ,,	275.
,,		,,	Madura,	,,	25th	September	,, ,,	260.
,,		,,	Tinnevelly,	,,	27th	July	,, ,,	390.
,,		,,	Coimbatore,	,,	7th	October	,, ,,	270.
,,		,,	Salem,	,,	18th	July	,, ,,	196.
,,		,,	South Canara,	,,	29th	,,	,, ,,	135.
,,		,,	Malabar,	,,	20th	,,	,, ,,	159.

1. The reports on Mr. Robinson's proposition, to abolish retail sales of salt and entrust the retail trade entirely to private individuals, have now been received.

2. The Collectors in seven districts are opposed to the change, and in three they state that it will be impossible to carry it out.

3. The Collectors of four districts approve of Mr. Robinson's proposition, but two of them show that there will be great difficulties in carrying it into effect.

4. Of the other Collectors, one wishes it to be first tried as an experiment at a few large stations, one pronounces it to be feasible, but does not say whether he thinks it would be beneficial or not, and the rest offer no opinion on the matter.

5. After fully considering the question in all its bearings, the Board agree with the majority of the Collectors. They believe that the effect of abolishing retail sales at the Government depôts would be to make a monopoly, which already presses heavily on the poorer classes, still more burdensome; that the establishment of dealers in the vicinity of Government factories would encourage and foster illicit transactions in the manufacture and sale of salt; and that the relinquishment of retail sales, though relieving the department from a portion of its work, would deprive the Revenue authorities of one of their chief safeguards against over-storage, and thus necessitate a more than corresponding increase in the labor of supervision.

6. The Board would be glad to see the transactions of Government limited to large wholesale sales, but the salttax is now so heavy, and the prospect of a healthy competition amongst salt traders so uncertain, that they are convinced it would be inexpedient to force the measure advocated by Mr. Robinson on the people.

Proceedings of the Madras Government, Revenue Department, 16th April 1868.

7. The Collector of Madura reports that in his district persons purchasing salt by heaps are permitted to retail it on the platform where the heaps stand. This practice is contrary to orders, and must be put a stop to at once.

No. 283. ORDER THEREON, 16th April 1868, No. 983.

Separate Revenue, No. 9.
Salt.

Ordered to be recorded.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

No. 4,205.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th July 1867.

Read again Proceedings of the Board of Revenue, dated 25th March 1867, No. 1,869.

Read also the following letter from W. ROBINSON, Esq., C. S. I., Inspector General of Madras Police, to the Secretary to the Board of Revenue, dated Madras, 20th May 1867, No. 842 :—

1. I have the honour to acknowledge the receipt of the Board's Proceedings, dated 25th March 1867, No. 1,869.

2. The subject of Salt Rowannahs has engaged my attention for years, and I have visited most of the Salt Factories, &c. in the Presidency. I look on the revival of the Rowannah system, as proposed by the Board, with great apprehension.

3. The Rowannah system had two objects; first, detection of the removal and sale of spontaneously formed or illicitly made salt; and secondly, a check on fraudulent surplus storage and sales by the public servants.

4. Under the old system, the working of the Rowannah system was merely nominal in most districts, as the Statement annexed to the Board's Proceedings shows. Illicit salt could always be detected by its quality and appearance. For this the Rowannah system is *not* and was never necessary. On the other hand, the Taluk Revenue officials were slow to attempt to expose frauds of Salt officials who are immediately under the Huzoor establishment, and shared in some cases at least their gains with influential officers there. Thus on the whole, carriers of salt were not harassed under the old system; roads were not patrolled, and they were rarely challenged.

5. But things have changed. Magistrate's establishments are nearly as numerous as heretofore, but they are now more intelligent, and would be more rigid in carrying out orders. There are now Police stations within every ten or fifteen miles of each other along every high road, which are constantly patrolled for the prevention and detection of crime. Policemen are closely supervised, and if the Rowannah system be revived, and rigidly carried into effect, the men will be required to challenge all salt-carriers wherever they meet them. Thus, wretched salt-carriers will be challenged at every few miles. At every station they pass, they will be asked to compare the salt they have packed up with the Rowannah, and much needless annoyance must result. The Board may be assured that the steady vigilance of superior officers will not be effectual to prevent occasional or perhaps frequent extortion. Nor do I see that the revival of the Rowannah system will answer any practical end, which cannot be, and is not even now in a great measure, obtained without it. As above observed, the detection of illicitly-produced salt is one of the principal objects in view. Under the Rowannah system such salt can almost always be detected as in colour and quality it differs widely from salt manufactured by the regular process, and a suspected smuggler may be required to show how he became possessed of the salt he has with him, as easily as a suspected character can be required to account for the possession of property suspected to have been stolen.

6. After a careful examination of the matter in a number of districts, I do not think that any very considerable quantity of illicit salt finds its way into market at a moderate distance from the coast. On the coast a good deal is consumed for domestic purposes; fishermen on the shores cure their fish with it, and the fishermen on the Vedarnium swamp of Tanjore bury the produce of their day's work in the deep strata of salt which cover the swamp. But this could not be reached by a revival of the Rowannah system, and I am satisfied that the use of illicit salt is in a great measure confined to a comparatively narrow strip along the shore. If the Police Returns for some years past of illicit salt confiscated be examined, it will be found that, even were the salt shown therein, not one-tenth of what passed unchallenged, the whole quantity would be an insignificant matter when viewed in a financial point of view. Take even the case which Mr. Carmichael reported in 1865. The quantity of salt taken from many hundreds of houses searched along the whole seaboard (Mr. Carmichael's returns do not show one-half, probably, not one-third of the houses then searched) amounted to but a few maunds of salt, although bandy loads of Fuller's earth and tons of mud, from

which a very small percentage of salt could be extracted, were carried away. But the best proof that illicit salt is not largely in market in most districts is shown from the fact that the small trade discount of 5 per cent., allowed to wholesale buyers, has enabled retail dealers to set up a very profitable retail trade in the immediate vicinity of the coast. I found, on my recent tour to the Southern Districts, that at many of the Salt Factories, persons who purchase a heap at a time, at the usual trade deduction of 5 per cent., were deriving very useful and thriving retail trade alongside the Government platform. This could not have been the case had they to contend with any appreciable quantity of illicit salt sold in the markets even in the immediate vicinity of sea coast. I am, therefore, of opinion that it would be in the last degree impolitic to saddle the country with an active and vigilant Rowannah system which would annoy *bonâ fide* dealers for no adequate advantage as respects a trade in illicit salt to the interior.

7. I would venture to suggest to the Board that retail sales at all Salt Factories should cease, except where insuperable difficulty presents itself, and wholesale transactions only be permitted. The Board may be assured that numerous retail dealers would at once settle in the vicinity of platforms, and conduct the retail trade in a manner more conducive to the convenience of the public than that which now obtains. I visited myself the other day the godowns of no less than four rival wholesale buyers and retail traders, who traded round the salt-platforms, situated few miles north of Tuticorin. It would become the interest of these persons to discover and bring to notice any extensive use of illicit salt which might prevail.

8. With regard to the detection of fraudulent sales by the Salt establishments, I do not think that it would be just to saddle the country with the vexatious Rowannah system for this purpose. It is true that in some districts considerable surplus storage takes place even now, and a far larger wastage than ever actually occurs is passed into the accounts, and the difference is sold by the public servants on their own account. In proof of this, the recent discovery at Mercanum may be referred to, and in the Nellore district there is reason to suppose that large excess exists in most of the neaps. The Police there recently detected a fraudulent issue of 7 Maunds under a pass in which 5 Maunds only were entered. In all these cases, the Rowannah, of course, is drawn to correspond with Government accounts, but to discover even when suspected the excess, it would be necessary to reweigh the salt at any Police Station, or Tahsildar's Cutcherry, where fraud may be reasonably suspected. For this there are no appliances, and it should be borne in mind that the purchaser is a *bona fide* purchaser of the whole quantity which he possesses, although, for the purposes of Government officials, he carries an incorrect Rowannah which he himself is unable to read. No legal case could be made out against such a person. I, therefore, think that for this purpose likewise revival of the Rowannah system would be very unfair.

9. It may safely be dispensed with, for, as a rule the Deputy Collectors in charge of Salt are in most districts checking in a considerable degree surplus storage, and the wastage accounts are more carefully watched while the system obtaining as between the Salt establishment and Police does—for instances of combination are not frequent—check in a considerable degree these fraudulent practices. It is as follows:—

10. The Police are in charge of salt-platforms, and the officer whose duty it is to sell salt, issues to the purchasers his pass, showing the quantity sold. This is given to the Police officer at the gate through which it passes, and he is enabled then and there to compare, with fair accuracy, the quantity of salt with the pass which it covers. If any doubts, the means for reweighing the salt are at hand. In some districts I found that the Head Constable in charge of the salt is present throughout the time the sales are going on, and makes careful note of the quantity issued to each individual which he compares with the pass brought to him by the Constable on duty at the gate. This of course, where no combination exists, is a very useful check, and is far more effective than any check of Rowannahs. In some districts, it has been impossible to observe the same care, as the Revenue establishment were jealous of what they termed an undue interference. The recent order of the Board has removed this difficulty, and I myself think that the system affords a very useful check.

11. In fine, I beg to state that I consider the practical objections to the Rowannah system are very serious; that the annoyance which it must give rise to is almost beyond control; and that any advantages which may be expected from it are too remote and indirect to justify our reimposing so serious an inconvenience on the public. A Rowannah has always proved a futile means of preventing illicit trade in salt, and its revival will not alter its character in this respect.

12. I do not see the analogy between the Salt trade and the Abkarry. The latter is practically an excise, and under it permits are indispensable.

13. My objections apply equally to requiring rail-borne salt to be covered by a Rowannah. There is no smuggling by rail, and neither Police or others can compare the salt in a number of railway wagons with the Rowannahs.

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1. The papers relate to the question of re-establishing the system of Salt Rowannahs mooted so far back as 1865.

2. The Government in their Proceedings, dated 21st May 1866, No. 1,200, desired to have a Statement showing the number of instances during the last year of the currency of Rowannahs in which smuggled salt had been seized and the quantity taken in each case. They had before them the opinions of the Collectors and of the Board on the subject of the revival of Rowannahs, which the Board considered preponderated in weight, though not in number, in favour of the system.

3. The Statement shows that, during the last year of Rowannahs, the small quantity of 187 maunds of salt was seized.

4. On receipt of this information the Board deemed it advisable to consult the Inspector General of Police on the subject. That Officer, it will be seen, is decidedly opposed to the Rowannah system, and great weight is due to his opinion, as it would be mainly by his subordinates that it would be worked.

5. The Board do not doubt that to a limited extent, and with a certain class, Rowannahs may be of service, but with the information now before them, they have come to the conclusion that a revival of the Rowannah system is inexpedient. The difficulty of carrying it out would be great, while it undoubtedly affords great openings for vexatious interference with traders, and for levying illicit contributions. The Board believe that the evils which the system would cause very far outbalance any good results that may be expected from it, and they, therefore, request permission to withdraw the recommendation contained in their letter to Government, dated 12th April 1866, No. 2,505.

6. The Collectors will be asked to give their opinion upon Mr. Robinson's proposition to abolish retail sales, and intrust the retail trade entirely to private individuals in the vicinity of the Salt stations.

(A true Copy and Extract.)

(Signed) J. R. COCKERELL,
Sub-Secretary.

To the Secretary to Government, Revenue Department,
with Board's Proceedings, dated 25th March 1867, No. 1,869.

Copy to the Inspector General of Police.
,, to all Collectors.

Exd. J. Wright.

1867. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

To all Collectors, &c.

Dated 5th July 1867.

Received

No. 4,165.

Submitting to Government letter from Inspector General of Police on proposed re-introduction of system of Salt Rowanahs; withdrawing recommendation made by Board in former of its re-introduction; and requesting opinion of Collectors on Inspector General's proposition to abolish retail sales and intrust retail trade entirely to private individuals in vicinity of salt stations.

From A. WEDDERBURN, Esq., Collector of Bellary, to the Acting Secretary to the Board of Revenue, dated 17th July 1867, No. 134.

1. With reference to the Proceedings of the Board of Revenue, dated 5th July 1867, No. 4,205, paragraph 6, requesting to give an opinion on Mr. Robinson's proposal to abolish the retail sale by Government at the salt pans, I have the honour to state that although my experience of the salt department is limited to the time I served in Tinnevelly, yet I have no hesitation in concurring with Mr. Robinson, views.

2. The more wholesale the transactions in salt become, the less opening there is for fraud, petty in detail, though serious in the aggregate.

3. With a discount on wholesales, there should be a sufficient inducement to retailers to set up shops in the vicinity of the pans, and this was instanced in the dealers, whose shops were opened at the Arasadi pans north of Tuticorin.

4. A considerable reduction of labour to the salt department is also afforded by confining the operation in sales to wholesale transactions. The Police can more easily watch and check the weighing operations, when these are confined to the transactions of a few, than when extended to the petty purchases of numerous buyers; and this is the only check they can exercise in practice, for they have no means of re-weighing the salt at the gate, unless it be taken back to the scales.

5. Having seen the salt weighed, and a pass given for the same, and the salt removed from the store, any further Police interference would be vexatious and unnecessary.

Exd. T. Cartledge.

From J. FRASER, Esq., Collector of the Godavery district, to the Acting Secretary to the Board of Revenue, dated Cocanada, 17th July 1867, No. 197.

1. In reply to the Board's Proceedings of 5th July 1867, No. 4,205, asking the opinion of Collectors on Mr. Robinson's proposal to abolish retail sales of Salt at Government platforms, and entrust the retail trade entirely to private individuals, I have the honour to state that there would be no difficulty whatever in doing so in this District.

2. At the same time I beg to express my dissent from the plan, because I believe its introduction would immediately and largely increase the price of this necessary of life to consumers.

3. At present, as little as one maund of Salt is sold to applicants at the platform; and there are many residents here and in this neighbourhood who take the trouble of sending for, or themselves fetching the Salt from the platforms, paying the Government price there, in preference to buying from a retail dealer and paying his price. Were this privilege abolished by the cessation of retail sales by Government at the platforms, and wholesale dealings (*i. e.*, by one heap at a time as is I suppose meant) only allowed, I need scarcely remark how immediately wholesale buyers would take advantage of the opportunity afforded to them to charge their own price for salt. Now, a petty village merchant requiring a few maunds of Salt for daily retail in his shop gets and sells it as he requires it. If instead of buying it direct from Government he has to do so from a wholesale dealer, he will have of course to pay heavily for this privilege.

Exd. T. Cartledge.

From C. N. POCHIN, Esq., Collector of Salem, to the Acting Secretary to the Board of Revenue, dated 18th July 1867, No. 196.

With reference to the Proceedings of the Board, dated 5th instant, No. 4,205, calling upon me for my opinion on the proposition of the Inspector General of Police to abolish Government retail sales of salt at the Depôt and intrust retail trade entirely to private individuals, I have the honour to state that the revival of the Rowannah system might stop some few people endeavouring to defraud Government. Yet the abuses that might and would occur to petty dealers in salt, set off against the advantages, would not be sufficient to warrant the re-introduction of the system proposed.

Exd. T. Cartledge.

From G. A. BALLARD, Esq., Collector of Malabar, to the Acting Secretary to the Board of Revenue,
dated Calicut, 20th July 1867, No. 159.

1. With reference to the inquiry made in paragraph 6 of the Board's Proceedings, dated 5th July 1867, No. 4,205, I have the honour to state that I doubt not Mr. Robinson's proposition to abolish the retail sales of salt by Government may be advantageously adopted at large stations where wholesale traders may be expected to take up the business in such numbers as to preclude the possibility of their establishing a monopoly of the article.

2. This state of things, however, cannot be predicated in regard to the country at large. The monopoly price of a heap of 20 garces is above 4,000 rupees, and is beyond the means of ordinary traders, and though the few merchants who engage in these wholesale transactions knowing the stores to be open, may now be content with the 5 per cent. discount allowed by Government, they would assuredly enter into combinations to raise the price if they find the Government retail sales closed to the public.

3. The existing arrangements seem best fitted for all purposes. The 5 per cent. discount allowed to wholesale purchasers gives fair inducement to their relieving the Government of the retail sales to such extent as their means can command, whilst the fact of the Government retail sales being open to the public, acts as a salutary check to any undue enhancement of the price.

Ezd. T. Cartledge.

From W. WILSON, Esq., Acting Collector of the Kistna district, to the Acting Secretary to the Board of Revenue, dated Masulipatam, 22nd July 1867, No. 238.

With reference to paragraph 6 of Board's Proceedings, No. 4,265, dated 5th July, I have the honour to give as my opinion that there will be no practical difficulty in abolishing retail sales at the Cotaurs, and restricting the dealings of Government to wholesales of not less than a heap. If due notice is given, plenty of traders will be found to take up the retail trade either in the vicinity of the Salt stations, or as they may find most convenient to themselves.

Exd. T. Cartledge.

From J. A. C. BOSWELL, Esq., Acting Collector of Nellore, to the Acting Secretary to the Board of Revenue, dated 26th July 1867, No. 214.

1. I have the honour to acknowledge receipt of the Board's Proceedings, dated 5th July 1867, No. 4,205, calling for my opinion as to Mr. Robinson's proposal to abolish retail sales, and entrust the retail sale entirely to private individuals in the vicinity of the Salt stations.

2. I enclose copy of a letter from Mr. W. Freer, the Acting Salt Deputy Collector, in which he raises several objections to the proposed course. I will deal with them *seriatim*.

First.—That it would raise the price of salt, because the discount of five per cent. allowed to wholesale purchasers would be absorbed by wastage, and they would require some profit.

If we entrust the retail sale entirely to private individuals, I presume we might reduce the sale of our salt establishments, and thus be enabled to allow a larger per-centage to wholesale purchasers.

Second.—That Government are by the present enactments bound to sell salt by the maund.

But if we sell it wholesale at such a rate as will enable retail dealers to sell it at a fair rate, competition will keep down the price in the neighbourhood of the pans to that fixed by Government as the selling price per maund.

Third.—That the discontinuance of retail sales will necessitate frequent examination of heaps to prevent fraudulent storing.

I should think this might be obviated by requiring weighment at storage, and weighment when each heap is removed.

Fourth.—That during the manufacturing season much salt will find its way direct from the pans to the retail shops.

This of course would have to be guarded against by careful watching of the pans. My own opinion is that it would be very desirable, at least as an experiment, for Government to abolish retail sales, and confine itself to the sale of salt by the heap. If this plan was tried in one or two districts, it might afterwards be extended if found to answer. I presume, however, from the tenor of a recent Act passed by the Local Legislature, that it is the intention of Government gradually to substitute the excise system for the monopoly of manufacture throughout the whole Presidency.

ENCLOSURE No. 1.

From Mr. W. FREER, Acting Deputy Collector of Salt, to the Acting Collector of Nellore, dated Camp Kistnapatam, 20th July 1867, No. 118.

1. With reference to your endorsement, No. 106, dated the 17th instant, annexed to the Board's Proceedings of the 5th idem, No. 4,205, calling upon me to state my opinion "as to the abolition "of retail sales, and the entrusting the retail trade entirely to private individuals," I have the honour to state—

I. That such a measure is calculated to increase the price of salt at the place of manufacture, for the retail trader cannot be expected to content himself with only the usual discount of 5 per cent. (which must be absorbedly the wastage which must occur if the heaps are stored according to rule) to defray expenses, and give himself a fair profit in return for the outlay of so large a capital.

II. That however desirable it may be that the sales should be in bulk only, we cannot withhold from selling by retail. Since under the present enactments, we are, I think, in a measure bound to sell our salt by the maund, and the petty dealer should be left the option of taking his salt at our stores.

III. That if small sales are disallowed frequent examinations of heaps must be resorted to as the only means left of testing the accuracy of the storage, so as to prevent surplus or fraudulent storage.

IV. That if Government retire from the retail trade, and the wealthy salt ryots, who are most likely to be the persons, conduct the same in the *vicinity* of the salt stores, it cannot be doubted that a large quantity of the salt during the manufacturing season will find its way into these very convenient retail shops. It was not an uncommon practice, till very lately, for Superinten-

dents to get rid of in this manner an enormous accumulation of wastage that had been carried forward from heap to heap, with such a prospect in view. And a Superintendent was once caught driving a good trade by having a large quantity of the rejected salt during the manufacturing season conveyed surreptitiously under cover of the night, and mixed up with the salt of the heap open for sale. Such frauds are likely to revise under the system proposed, and if a combination exists, who is to prevent it or bring it to light, especially when the Officer in charge of the Department will be deprived of the present means of revising the daily sales.

2. For the foregoing reasons, I presume it would not be safe for the Government to withdraw altogether from the retail sales, although it is quite evident that unless they do, retail dealers will not find sufficient inducement to settle in the vicinity of the platforms to conduct the retail trade; but whether they will do so in a manner more conducive to the convenience of the public than that which now obtains is a point open for consideration after a fair trial, especially at salt factories where there is likely to be no competition, the hours of sale being of course restricted.

3. As the prevention of fraudulent sales by the Salt Establishment is one of the points which appears to have given rise to the correspondence in question, I beg that I may not be considered as having exceeded the limit allowed me, an I to suggest that the Superintendent of salt is bound to consider the Police placed at his disposal for the protection of the property of Government entrusted to his charge. And, laying aside all false delicacy, should make use of his Police to pass the salt sold daily in the manner prescribed in the last sentence of paragraph 18 of the Salt Rules, published at page 205 of the official edition of the Board's Standing Orders. It affords him complete protection, and he only consults his own interests by adopting it. It is a *preventive* measure, and is certainly much more to be desired than *detection* and dismissal if not imprisonment. Many of the Superintendents are quite at the mercy of the menial servants without such a check. This work should, I think, be performed by the Officer in charge of the salt guard, as appears to be the case in some districts—*vide* paragraph 10 of Mr. Robinson's letter. The Constable at the gate is in nine cases out of ten an illiterate man, and unable to compare the quantity of salt with the pass which it covers. There is an instance in point of a Constable having passed eleven maunds, when the covering pass inadvertently showed only one maund sold. And is it possible that such a Constable could discover an excess of one maund in such a quantity, if the covering pass showed only ten maunds sold. And I think it is still more difficult to discover any excess when the maund or two maunds are distributed into half a dozen baskets for convenience of carriage on the heads of females before it is passed through the gate. It must not be lost sight of that the bulk of a maund of salt must vary according to the weather, on account of the deliquescent property in it. It appears, therefore, reasonable, proper, and safe that the salt should be passed, not at the gate, but at the machine, by an intelligent Officer in charge of the salt guard, moreso in a district like this, in which, with one or two exceptions, the platforms are not enclosed. Under the system at present in vogue, the rule in question remains a dead letter. If not by the Police, by whom is this rule to be worked ?

(True Copy.) (Signed) J. A. C. BOSWELL,
Acting Collector.

Exd. T. Cartledge.

From H. S. THOMAS, Esq., Acting Collector of South Canara, to the Acting Secretary to the Board of Revenue, dated Mangalore, 29th July 1867, No. 135.

1. With reference to paragraph 6 of Board's Proceedings, dated 5th July 1867, No. 4,265, I have the honour to state that the practice of selling salt by the heap or by the compartment of ten garces (as it is stored in this district), at a discount of five per cent., is here unknown, and my Salt Deputy Collector, Mr. Ball, reports that although the offer has been made over and over again to the inland traders (the only large purchasers of about three or four garces at a time), they have invariably declined to receive the salt without measurement or weighment.

2. The local traders in salt have no store-rooms to protect the article from the humidity of this coast, and do not, in consequence, purchase salt in larger quantities than from three to ten Maunds at a time, or just sufficient for the day's demand.

3. Under these circumstances, Mr. Robinson's proposition seems to be inapplicable to this district.

Exd. T. Cartledge.

No. 4,916.

Proceedings of the Board of Revenue, dated 31st July 1867.

Read the following letter from T. A. N. CHASE, Esq., Collector of Kurnool, to the Acting Secretary to the Board of Revenue, dated 19th July 1867, No. 227:—

With reference to paragraph 6 of the Proceedings of the Board of Revenue, dated 5th instant, No. 4,205, I have the honour to inform you that there are no Salt Factories in this district, and am, therefore, unable to give any opinion on Mr. Robinson's proposition to abolish retail sales of salt.

Ordered to be recorded.

(A true Copy and Extract.)

(Signed) J. R. COCKERELL,
Sub-Secretary.

To the Collector of Kurnool.

Exd. J. Wright.

1867. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 31*st July* 1867.

No. 4,916.

Recording letter from Collector of Kurnool stating that he is unable to give any opinion on proposal to abolish retail sales of salt as there are no salt factories in district.

From J. H. MASTER, Esq., Acting Collector of Vizagapatam, to the Secretary to the Board of Revenue, dated 16th August 1867, No. 623.

1. I have the honour to acknowledge receipt of the Board's Proceedings, dated 5th July last, No. 4,205, and in reply to inform you, that I am of opinion that the retail sale of salt at our Depôts might advantageously be discontinued.

2. But I would not recommend that the retail dealers be allowed to squat in the vicinity of the pans, as proposed by the Inspector General of Police. To allow them to do so would, I am sure, open a door to illicit sales during the manufacturing season. Salt stolen from the pans wound find a ready and easy market with the retail dealers, and detection would be difficult. In my opinion, no retail dealer should be allowed to establish himself within two or three miles of the pans.

3. Should the Board ultimately decide to discontinue retail sales at the pans themselves, it would be necessary to fix a minimum quantity below which no salt should be sold; at present under Rule 6, nothing below 5 Mercals can be sold. The practice in this district is to sell nothing below one Indian Maund.

Exd. T. Cartledge.

From D. F. CARMICHAEL, Esq., Collector of Ganjam, to the Secretary to the Board of Revenue,
dated Chetterpore, 20th August 1867, No. 2,483.

Board's Proceedings, 5th July 1867, No. 4,205.

1. Having consulted the experienced Salt Deputy of this district, regarding Mr. Robinson's plan of abolishing retail sales and intrusting the retail trade to private individuals in the vicinity of the Salt stations, I have formed an opinion adverse to the suggestion. It would save a great deal of trouble to the Salt Department, but would result in a decrease of the sales and in great inconvenience to the public.

2. I admire the recklessness of Mr. Robinson's statement as to the disclosures regarding illicit salt which were brought to light at Vizagapatam by Mr. Carmichael in 1865. He tells us "that "though hundreds of houses were searched along the whole seaboard, the salt discovered amounted "but to a few maunds." What really occurred was, that 36 villages were visited, 318 houses searched, and 1,298 maunds of illicit salt, or about 4 maunds to each house, discovered. I invite attention to my letter of 2nd September 1865, disposed of by the Board on 16th October following. Mr. Robinson should have joined issue with us *then* if he was in a position to challenge our report; *now* the Deputy Collector is dead, and the Collector has left the district.

Exd. T. Cartledge.

From G. L. MORRIS, Esq., Collector of Tanjore, to the Secretary to the Board of Revenue, dated Vellum, 24th August 1867, No. 162.

1. I have the honour to reply to paragraph 6 of the Board's Proceedings, dated 5th July 1867, No. 4,205, in which I am requested to state my opinion on Mr. Robinson's proposition to abolish retail sales of salt at all salt stations, and intrust the retail trade entirely to private individuals in the vicinity of those stations.

2. The Inspector General of Police assumes that numerous retail dealers would at once settle in the vicinity of salt platforms, and conduct the retail trade in a manner more conducive to the convenience of the public than that which now obtains.

3. I agree with Mr. Robinson in thinking that this result would follow in large salt stations, for many rich Merchants are settled in the vicinity of these stations, and competition amongst them would prevent the price of salt being raised.

4. With regard to small stations however, such competition cannot be depended upon, and the discontinuance of retail sales by the officers of Government would be attended with serious inconvenience to the poor.

5. The sum of Rupees 1,923-12-0 is the price of a heap of salt, and I doubt very much whether there is any one in the neighbourhood of Arasanagari, Neidavasal, Kattumavady, and other similar salt stations who possesses sufficient means to purchase a heap at a time. I also do not expect that many rich merchants would go from Tanjore, Combaconum or Negapatam, and settle at these places for the purpose of carrying on retail sales there.

6. The effect therefore of carrying out the proposed measure throughout the district would be that at small stations there would either be no retail sales at all, or the retail trade would become a monopoly in the hands of one or two merchants greedy for their own gain, and who would demand an exorbitant price from all those who were obliged to buy of them.

7. I accordingly am of opinion that the proposed measure should be first tried in those stations in this district where wholesale purchases of salt are now made to a large extent, and where competition can be looked upon as a matter of certainty, and beg to recommend that retail sales should be discontinued as an experimental measure at Negapatam and Adrampatam.

8. I have the honour to forward, herewith, a copy of my Salt Deputy Collector's opinion on this subject, from which the Board will perceive that Mr. Ricketts' and my opinion on this matter very nearly coincide.

Enclosure No. 1.

From E. G. RICKETTS, Esq., Deputy Collector of Tanjore, to the Collector of Tanjore, dated Camp Point Calimere, 13th August 1867, No. 65.

1. With reference to your docket on the Board's Proceedings, No. 4,205, of the 5th July 1867, calling for a report on paragraph 7 of the Inspector General of Police's letter* therein embodied, I have the honour to inform you that I have, as requested, consulted my most intelligent Salt Superintendents on the subject, and their opinions are unanimously expressed in condemning Mr. Robinson's proposition, on the grounds:—

* No. 842 of 20th May 1867.

First.—That the wholesale traders will combine to raise the price of salt (above the monopoly price) in the same manner as the Mirassidars do their crops.

Secondly.—That in so doing they will fix the value of salt beyond the means of the poorer classes of the people, who, in retaliation and self preservation, (as salt is a necessary of life,) will at once take to its illicit manufacture; and where "spontaneous salt" is to be found, will consume that for domestic purposes; and

Thirdly.—That the Government revenue will greatly diminish in consequence.

2. I am inclined to concur in the opinions above expressed, especially at minor salt stations along the coast, where a wholesale monopolist or two might by fancy prices oppress the poor to a most direful extent, as it would take time for competition to reach such out-of-the-way places, in order to regulate the price of the article to its market value, by the law of supply and demand.

3. Again, salt is not like grain, for when the price of rice rises to a very high figure, the poorer classes can (without committing a crime) fall back upon dry grain and other articles of food ; but, they cannot do so in the case of salt.

4. Moreover, any restrictions on sales are likely to have a bad effect on the Government Revenue, and in order to develope the Salt trade to its fullest extent, every facility should be afforded to traders to purchase as much of the articles as is regulated by the demand.

5. The above remarks are not applicable to extensive depôts such as Madras, Negapatam, and other large marts, where competition would step in and exercise its ordinary effect in keeping down the price, and I think Mr. Robinson's proposition might, as a beginning be partially introduced, by directing that retail sales shall be abolished at all Salt Depôts where the average sales *exceed* one thousand (1,000) Garce per annum.

(True Copy.)

(Signed) G. L. MORRIS,
Collector.

Exd. T. Cartledge.

From the Honourable D. ARBUTHNOTT, Collector of Madura, to the Secretary to the Board of Revenue, dated Paumbaur, 25th September 1867, No. 260.

1. In reply to the Board's Proceedings, No. 4,165, dated 5th July last, I have the honour to observe that retail sales of salt in the District cannot, in my opinion, be at once put a stop to.

2. The merchants here are not generally willing to buy salt in heaps. During the last month, two persons, and one person in this month, severally offered to buy, on contract, a certain number of heaps in the salt stations of Auttankarrai, Mutturagunadapatam, and Morekolam on the following conditions:—

First.—AUTTANKARRAI STATION.—That he shall purchase within nine months all the salt heaps stored in Fuslies 1273, 1274, and 1275 remaining on hand.

Second.—That he shall make a deposit of Rupees 10,000.

Third.—That he shall take charge of each heap on payment of the regulated price.

Fourth.—That scales will be lent to him for his use.

Fifth.—That at the close of his contract such quantity of salt as is equal in value to the sum deposited by him may be made over to him without any payment.

Sixth.—That, in the event of his failure to pay the price of the whole quantity of salt within the time specified, the Government may zuft the salt that has not been disposed of by him, and also the deposit money.

3. MUTTURAGUNADAPATAM AND MOREKOLAM STATIONS.—Some conditions as above, but with the modifications that the merchant offering to buy salt in Mutturagunadapatam, shall purchase twenty heaps within three months, and make a deposit of Rupees 2,000, and that the other shall purchase twenty-three heaps of salt in Morekolam within eight months, and make a deposit of 2,000 rupees.

4. I have directed the salt applied for on contract to be sold to the applicants on the conditions enumerated above, with a view to the speedy disposal of the old salt.

5. In all the stations, with the exception of Auttankarrai, Mutturagunadapatam, and Morekolam, no salt is sold by heaps.

6. Persons purchasing salt by heaps are permitted to carry on their retail sale on the platform on which the heaps stand, but if they were compelled to remove the heaps, there will seldom be any purchase of salt by heaps.

7. I see no objection to the discontinuance of retail sale in those stations where salt is sold in retail by wholesale dealers.

8. I take this opportunity to bring to the Board's notice that in almost all the heaps stored by measurement some excess is found. The Salt Deputy Collector has been directed to see that each heap is to consist exactly of 10 garces of salt, and no more.

Exd. J. Wright.

No. 6,272.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 2nd October 1867.

Read the following letter from R. K. PUCKLE, Esq., Collector of Tinnevelly, to the Acting Secretary to the Board of Revenue, dated Ambasamudram talook, Camp Kadyam, 27th July 1867, No. 390 :—

1. In reply to the Board's Proceedings, No. 4,205, dated 5th instant, I have the honour to give my opinion on Mr. Robinson's proposition to abolish retail sales of salt on the platforms, and to intrust the retail trade entirely to private individuals in the vicinity of the Salt stations.

2. Mr. Robinson lately inspected the Salt establishments here, and I was with him on the occasion of his visit to the dealers' godowns at Arasady, alluded to in paragraph 7 of his letter. The system of encouraging traders to purchase entire heaps for retail sale seemed at first sight to work so well that I was puzzled to understand how a discount of 5 per cent., minus the expenses of uncovering, cutting, and carrying a heap of salt to the godown, and there again weighing it out to retail purchasers, (to whom it must be sold at the Government price or less, as otherwise they would buy at the pans,) could remunerate traders who look for a profit of from 12 to 15 per cent. on grain, about as perishable an article as salt. This mystery has, however, since been explained by the discovery that the traders in question established their godowns near the salt pans not so much to save carriage and stop retail purchasers on their way to the salt pans, as to deal in salt that never was heaped at all, but which somehow finds its way to their godowns direct from the beds; and also to secure the good offices of the Government servants in obtaining heaps of more than the authorized weight.

3. At Arasady, the heaps lately weighed contained upwards of 11 garce each, so that the traders' profit from this source alone has been 15 instead of 5 per cent., and that this over-storage is not peculiar to Arasady is proved by the fact of the Munjamkolum salt, which has been many years in store, and has been exposed to two inundations, being even now found to contain on the average at least 10 garce per heap. When these facts came to my knowledge, I prohibited retail sales near the salt pans both at Arasady and Coilpatnam, and traders now purchase whole heaps on the understanding that they are to sell in the nearest towns. This arrangement entails no hardship on any one, as the bandymen who bring cotton and grain to the coast, return with salt, and naturally prefer to load in the town rather than go some miles to the salt pans; and some such order must have been daily expected, as I have not heard a word of complaint from the wholesale traders who seem content with the profit they made.

Tuticorin for the Arasady and Ahtur, and Coilpatnam for the Coilpatnam pans.

4. The case is simply this:—If wholesale traders purchase *bonâ fide* ten garce heaps at 5 per cent. discount, they cannot retail at the price now charged to small purchasers on the platform; and if retail sales on the platform are stopped, small purchasers will be entirely in the hands of the traders, and the poorer classes will suffer.

5. As far as Rowannahs are concerned, I think they might well be dispensed with; but some sort of check seems necessary after the salt leaves the platform. It might be made to pass through a gate where a certain per-centage might be again weighed and checked; but this scheme has its drawbacks, as the Gate-keeper would either extort money from the bandymen or enter into an understanding with the salt establishment to pass certain bandies unchecked.

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1. The Board request that the Collector will call upon the Deputy Collector in charge of the Salt to furnish any explanation he may have to offer of the excess storage, and of his omission to discover and stop the irregularity noticed at Arasady. The Deputy should also report how often he has visited the pans during the last year. With the Superintendent and minor officials the Collector should himself deal.

2. The Board do not understand what Mr. Puckle means by the prohibition of retail sales "near the pans."

3. The pans as well as the platforms should be fenced in, means of egress and ingress being provided and guarded by the Police, to whom the passes issued by the Salt Servants at the platform should be given up at the gates, and further interference should then cease. The offer of suitable rewards for the discovery of smuggling will ensure vigilance on the part of the Police.

4. The Board have already expressed their opinion as to the inexpediency of reviving the Rowannah system.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,
Secretary.

To the Collector of Tinnevelly.

Exd. T. Cartledge.

1867. Department

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 2nd October 1867.

No. 6,272.

Requesting Collector of Tinnevelly to call upon
Deputy Collector in charge of Salt Depart
to furnish any explanation he may have to offer
of the excess storage, and of his omission to
cover and stop the irregularity noticed at A
in dealing in Salt before being heaped, and
suing instructions on the subject of guarding
pans.

From G. THORNHILL, Esq., Acting Collector of Madras, to the Secretary to the Board of Revenue, dated Sydapet, 11th October 1867, No. 334.

1. I have the honour, with reference to the Board's Proceedings, dated 5th July 1867, No. 4,165, to submit a report on the probable effect of abolishing sales of salt by retail at the Government stores.

2. I beg to enclose a letter* on the subject from Mr. A. Smith, Deputy Collector in charge of the Salt in this District, and to state that I concur fully with Mr. Smith's views.

*(Original) requested to be returned.

3. There cannot be a doubt that it is desirable that the Government should, as much as possible, dissever itself from all connection with the trade of the country, whether it be in salt or in any other commodity, at the same time as, with a view to realizing the tax on salt, it is necessary that the Government should retain a monopoly of the manufacture, it is also necessary to take all precautions to render the monopoly as little burdensome as possible.

4. In large stores where wholesale dealings are already the practice, it may be possible to close the retail sales after a very short notice. In the Madras Kotaur, I think, they might be abolished after a month's notice.

5. In the other salt divisions of this District sales by the heap are very unusual, and a sudden stoppage of retail sales might lead to a temporary interruption of the supply of salt to the public. In these divisions I would recommend that a notice of at least three months be given before the retail sales are discontinued.

6. Mr. Smith points out, as the chief difficulties to be overcome in effecting the change, firstly, that the stoppage of retail sales will deprive the Government of the means of knowing the wastage in heaps which is afforded by the present system; and secondly, the difficulty of preventing smuggling, if sales by independent persons are permitted to take place in the immediate vicinity of the pans during manufacture.

7. With reference to the first point, Mr. Smith points out that it will be necessary to test a larger number of heaps than is now done; this will be of some service, but I think the whole system of storing will require to be more carefully supervised than at present; if all Government transactions are to be by wholesale, it will of course be necessary that the heaps should be stored with the greatest possible accuracy, and protected from all needless wastage. Closer supervision during the time of storing will do something towards the former, and the latter may be partly accomplished by improved levelling and cleaning of the platforms, and more especially by improved covering to the heaps.

8. The practice of thatching by Palmyra leaves in the Madras District is far less efficacious than covering by grass; the extra cost of using the latter material will probably be saved by a smaller in the heaps.

9. The chief cause of wholesale transactions having ceased at some of the divisions in this District is to be found in the great wastage which has taken place in the heaps stored before December 1865, when the storm which occurred then stripped many heaps of their covering and washed away much salt.

10. The wastage in these heaps is from seven to nine per cent., and as the discount allowed on wholesale purchases is only five per cent. they have naturally ceased. These heaps must either be restored or sold at a higher rate of discount. I shall address the Board separately on this point.

11. With regard to the difficulty in connection with sales being permitted near the pans during the time of manufacture, some precautions will of course be necessary. I am not, however, aware how dealers could be prevented from selling salt where they please, under the existing Laws; it would

perhaps, be necessary to obtain a short enactment empowering Government to fix certain limits near salt-pans and salt-stores (for the same difficulty, in a minor degree, would occur when storage was going on at the platform as when the manufacture was in progress at the pans) within which no sales by dealers would be permitted.

12. There is, of course, some risk that the monopoly of sales will fall into the hands of a few wealthy persons in certain localities, and an undue increase in the price to the consumer may be the result. I do not anticipate this to any great extent; but it must not be forgotten that almost all the inland trade from Madras is in the hands of two large Firms, who do not seriously compete with each other.

13. The abovementioned difficulties are not brought forward with a view to throw any doubt on the expediency of trying the experiment, but rather to point where precautions are necessary.

14. It will, of course, always be competent for Government to reopen retail sales in any localities where it may be found that the public are seriously inconvenienced by the want of them.

ENCLOSURE No. 1.

From A. SMITH, Esq., Deputy Collector in charge of Salt, to the Acting Collector of Madras, dated 23rd July 1867, No. 156.

1. With reference to your Memorandum, No. 459, of the 15th instant, I have the honour to submit that Mr. Robinson's proposal to abolish the retail sales of salt, and to intrust the retail trade to wholesale dealers is, in my opinion, every way deserving of adoption.

2. I have been of this opinion for sometime past, and was only awaiting a favourable opportunity to express it. I do not believe our returns of retail sales to be strictly correct, as they do not include the quantity surreptitiously retailed on our own platforms by some of the wholesale dealers, who continue the practice in spite of every effort to prevent it. This, being unauthorized, is an evil which will no longer partake of that character, if Mr. Robinson's proposal receives the imprimatur of authority.

3. I am persuaded that these retail transactions will be managed with greater advantage to the convenience of the public, in the hands of wholesale dealers, than in our own. At outlying salt depots especially, where it is to be feared that the convenience of purchasers is consulted only so far as it suits that of the officer conducting the sales, the introduction of Mr. Robinson's suggestion will be attended by more marked benefits.

4. It will be seen from paragraphs 6 and 7 of Mr. Roqinson's letter, that the arrangement which he advocates practically exists in many of the Southern Districts. Its clandestine observance, in the face of direct orders prohibting it, must have a demoralizing effect on those who continue the practice, as well as on such of the subordinate Government servants as are aware of its existence, and will not bring it to light.

5. Mr. Robinson's suggestion will, if adopted, contribute to a considerable extent to check the still existing practice,* in some Districts, of salt servants overstoring heaps, for the purpose of selling the surplus for their own benefit. When the sales are taken out of their hands, and their *direct* sources of profit from irregular transactions thereby cut off, there is less probability of their running the risk of overstorage for the benefit of others, when the inducements to do so will be materially diminished by a larger number of sharers in the profits, and by the greater fear of detection arising from the wider publicity which their dishonest transactions must ultimately acquire.

* Vide paragraph 8 of Robinson's letter.

6. The only objection to Mr. Robinson's proposal that occurs to me is, that the abolition of the retail sales will involve the discontinuance of the returns submitted to the higher authorities, showing the outturn of heaps. But if heaps are really overstored in some Districts, as Mr. Bobinson seems to believe, it is evident that the returns of the outturn furnished from such Districts by the subordinate servants, are fictitious and worthless; and, as regards those Districts, therefore, the objection is practically of no value.

7. Yet the objection ought to be fairly considered and obviated. It is desirable, as a means of check, that the outturn of heaps should be reported, as heretofore, to the higher authorities; and this, it appears to me, might still be done, by requiring Deputy Collectors to submit half-yearly statements, showing the number of heaps tested by them, with their results.

8. One observation more, and I have done. This I wish to submit rather in the form of a suggestion than as an objection. It appears to me that if wholesale dealers are permitted to retail salt on our platforms, or in their vicinity, the permission should be granted only in respect to those platforms which are located at some distance from the pans. Otherwise, the temptation to the wholesale dealer to replenish his heap, during night, with manufactured salt close at hand, and to the retail purchaser to add to his stock from the same source, will be too great for unbridled cupidity to overcome. This is an old and very commonly practised dodge, and may be revived with a vengeance if not guarded against; and I trust that this note of warning, which I venture to sound, will not be regarded as a false alarm, hardly called for in these days of an improved Police and well-organized Salt establishment. As to the allegation, that it is easy to distinguish between newly made and old salt, and that, therefore, the former is not likely to be mixed up with the latter, I would simply observe that this difference forms no element in a thief's calculations, and that where facilities for stealing exist, and a combination is in operation, new salt can, for the nonce, be manufactured equal to, or worse than, the old in quality.

9. With the check suggested in paragraph 7 to prevent overstorage, and the precaution recommended in paragraph 8, Mr. Robinson's proposal may, I think, be adopted, with advantage both to the Government and the public.

Exd. J. Wright.

From C. W. READE, Esq., Collector of South Arcot, to the Secretary to the Board of Revenue, dated Punrooty, 17th October 1867, No. 267.

1. In acknowledgment of Board's Proceedings of the 5th July last, No. 4,205, paragraph 6, I have the honour to state that I am not prepared, at present, to recommend the abolition of retail sales of salt by Government. My Salt Deputy Collector on this subject writes:—"I much doubt "how far private individuals could be induced to settle down in out-of-the-way localities, such as "Mercanum or Killay, to carry on the retail sales of salt. For years past there has not been a "single instance of private individual purchasing a heap wholesale, at any division of the District."

2. I will desire Mr. Thomas to sound the shopkeepers, and others, in the neighbourhood of our salt-pans; but from my knowledge of the people, and their general poverty near to the salt depôts, except Cuddalore, I am not of opinion that our efforts are likely to prove successful.

Exd. J. Wright.

No. 7,047.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th October 1867.

Read the following letter from G. VANSAGNEW, Esq., Acting Collector of Trichinopoly, to the Secretary to the Board of Revenue, dated 10th October 1867, No. 275:—

Adverting to the Board's Proceedings, No. 4,165, dated 5th July 1867, I have the honour to state that, as the Board are aware, there are no salt stations in this District, and that we possess no information to enable me to express an opinion on the subject under inquiry.

Ordered to be recorded.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,
Secretary.

To the Acting Collector of Trichinopoly.

Exd. J. Wright.

No. 8,048.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th December 1867.

Read the following letter from P. GRANT, Esq., Collector of Coimbatore, to the Secretary to the Board of Revenue, dated 7th October 1867, No. 270:—

With reference to Sub-Secretary's Official Memorandum, No. 1,032, of the 5th instant, I have the honour to inform you that as the retail sale of salt in the vicinity of salt stations does not refer to inland districts, I did not consider that any reply to paragraph 6 of the Board's Orders, communicated with their Proceedings, dated 5th July 1867, No. 4,205, was necessary.

Ordered to be recorded.

(A true Copy and Extract.)

(Signed) J. GROSE,
Sub-Secretary.

To the Collector of Coimbatore.

Encl. T. Cartledge.

1867. Department.

No

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 29th October 1867.

No 7,047.

Recording letter from Collector of Trichinopoly stating inability to express opinion on the subject of abolition of retail sales of Salt as there are no salt Stations in District.

No. 2,233.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 27th March 1868.

Read the following letters:—

From	the	Collector of	Ganjam,	dated	20th August	1867, No.	2,483.
,,	Acting	,,	Vizagapatam,	,,	16th ,,	,, ,,	623.
,,		,,	Godavery district,	,,	17th July	,, ,,	197.
,,	Acting	,,	Kistna district,	,,	22nd ,,	,, ,,	238.
,,	Acting	,,	Nellore,	,,	26th ,,	,, ,,	214.
,,		,,	Bellary.	,,	17th ,,	,, ,,	134.
,,		,,	Kurnool,	,,	19th ,,	,, ,,	227.
,,	Acting	,,	Madras,	,,	11th October	,, ,,	334.
,,		,,	South Arcot,	,,	17th ,,	,, ,,	267.
,,		,,	Tanjore,	,,	24th August	,, ,,	162.
,,	Acting	,,	Trichinopoly,	,,	10th October	,, ,,	275.
,,		,,	Madura,	,,	25th September	,, ,,	260.
,,		,,	Tinnevelly,	,,	27th July	,, ,,	390.
,,		,,	Coimbatore,	,,	7th October	,, ,,	270.
,,		,,	Salem,	,,	18th July	,, ,,	196.
,,		,,	South Canara,	,,	29th ,,	,, ,,	135.
,,		,,	Malabar,	,,	20th ,,	,, ,,	159.

1. The reports on Mr. Robinson's proposition, to abolish retail sales of salt and intrust the retail trade entirely to private individuals, have now been received.

2. The Collectors in seven districts are opposed to the change, and in three they state that it will be impossible to carry it out.

3. The Collectors of four districts approve of Mr. Robinson's proposition, but two of them show that there will be great difficulties in carrying it into effect.

4. Of the other Collectors, one wishes it to be first tried as an experiment at a few large stations, one pronounces it to be feasible, but does not say whether he thinks it would be beneficial or not, and the rest offer no opinion on the matter.

5. After fully considering the question in all its bearings, the Board agree with the majority of the Collectors. They believe that the effect of abolishing retail sales at the Government depôts would be to make a monopoly which already presses heavily on the poorer classes still more burdensome; that the establishment of dealers in the vicinity of Government factories would encourage and foster illicit transactions in the manufacture and sale of salt; and that the relinquishment of retail sales, though relieving the department from a portion of its work, would deprive the Revenue authorities of one of their chief safeguards against over-storage, and thus necessitate a more than corresponding increase in the labour of supervision.

6. The Board would be glad to see the transactions of Government limited to large wholesale sales, but the Salt-tax is now so heavy, and the prospect of a healthy competition amongst salt traders so uncertain, that they are convinced it would be inexpedient to force the measure advocated by Mr. Robinson on the people.

7. The Collector of Madura reports that in his district persons purchasing salt by heaps are permitted to retail it on the platform where the heaps stand. This practice is contrary to orders, and must be put a stop to at once.

(A true Extract.)

(Signed) J. GROSE,
Sub-Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Acting Inspector General of Police.
,, to all Collectors.

Exd. J. Wright.

1867. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 14th December 1867.

No. 8,048.

Recording letter from Collector of Coimbatore replying to Board's Proceedings regarding abolition of retail sales of Salt by Government.

1868. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

To all Collectors, &c.

Dated 27*th March* 1868.

Received

No. 2,233.

Objecting to proposal of Collector of North Arcot to abolish retail sales of salt by Government, and to intrust retail trade entirely to private individuals.