M.R.O. 1—33,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1613 Press Mis.

224-230.

Dated 22.10.1870 19 .

Not to be folded or roughly handled

No. 229. Read the following Proceedings of the Board of Revenue, dated 21st September 1870, No. 5,820:—

Read the following letter from the Collector of Malabar, to the Acting Secretary to the Board of Revenue, dated Calicut, 16th August 1870, No. 298.

I HAVE the honour to report on Petition No. 959 of 1870, forwarded with the Sub-Secretary's endorsement of the 2nd June last.

2. Petitioner contracted in 1868-69 to supply 3,000 garces of salt from Bombay. He fulfilled the contract according to the terms stipulated, and now seeks to obtain refund of duty*, collected from him at Bombay, on 5,643 Indian maunds, the quantity of deficiency found in thirteen vessels on delivery in this district. The claim for refund is based partly on the fact of the salt having been detained for several days for want of space in the Government Salt Gollahs in ordinary native crafts (nine) which were leaking in consequence of the long voyage they had performed, and partly to some of the vessels (four) having fallen in with heavy seas during their voyage. I find on record certificates granted to the above effect by the Assistant Collector Mr. Glenny, who was then in charge of the Salt Department. I submit them herewith, and request their return in due course.

At Rupees 1½ per maund.

3. On the strength of these certificates, petitioner sought to obtain refund of the duty from the Bombay authorities, and on his failing, applied to the Collector, who then wrote to the Commissioner of Customs, Bombay, recommending petitioner's case for favourable consideration, and received a reply to the effect that the Bombay Government declined to grant the refund, and that, should petitioner's claim be thought worthy of consideration, the Government of Madras might be moved in the matter, as it was with their approval that the granting of wastage was discontinued by the Bombay Government.

4. I enclose copies of the correspondence for the Board's information.

From Acting Collector of Malabar, to the Commissioner of Customs, Salt and Opium, dated 8th September 1869, No. 1,970.
From the Commissioner of Customs, to Acting Collector of Malabar, dated 27th September 1869, No. 3,533.

5. The Board are aware that prior to the Order of Government, dated 6th July 1865, No. 1,542, it was customary to grant ten per cent. allowance for wastage in the case of all salt imported. The contractors have ever since imported salt, with the full knowledge that this allowance was withdrawn; but petitioner contends that the refund he now claims is different from such customary allowance, that of the salt brought by him in 200 vessels, his present claim is limited to that brought in thirteen vessels only, and that that claim is based on admitted facts, and on loss mostly sustained from delay on the part of Government in securing means of storage of salt brought by him. He represents further that as the loss sustained is considerable, it will be a great hardship if Government do not so far help him as to refund the duty levied from him on the salt lost.

6. I annex below a statement showing number of days of detention of each vessel, and the duty claimed to be refunded in each case:—

Name of Gollahs.	No. of Vessel.	Date of arrival.	Date on which discharged.	No. of days delayed with cargo.	Quantity exported as per Bombay certificate	Quantity imported.	Deficiency or loss.	Duty payable on deficiency at 1½ Rupees per maund.
1	2	3	4	5	6	7	8	9
					I. MDS.	I. MDS.	I. MDS.	I. MDS.
Calicut ...	60	30th Nov. 1868.	16th Dec. 1868.	16	3,500	2,927	573	860
,, ...	67	2nd Dec. ,,	18th ,, ,,	16	2,016	1,657	359	538
,, ...	68	14th ,, ,,	6th Jan. 1869.	23	980	837	143	215
,, ...	69	16th ,, ,,	14th ,, ,,	29	2,450	2,093	357	535
,, ...	70	22nd ,, ,,	18th ,, ,,	27	3,745	3,199	546	819
Beypore ..	65	7th Nov. ,,	2nd Dec. 1868.	25	2,210	2,025	215	322
Ponany ...	44	23rd ,, ,,	8th ,, ,,	16	2,160	1,810	350	525
,, ...	57	30th ,, ,,	16th ,, ,,	16	1,540	1,220	320	480
,, ...	62	,, ,, ,,	23rd ,, ,,	23	3,040	2,430	610	915
,, ...	89	6th May 1869.	10th May 1869.	4	3,150	2,288	862	1,294
Tellicherry.	18	5th April ,,	9th April ,,	4	3,024	2,454	570	855
,, ...	20	6th May ,,	9th May ,,	3	3,150	2,913	237	355
,, ...	21	8th ,, ,,	13th ,, ,,	5	3,850	3,349	501	752
			Total...	...	34,845	29,202	5,643	8,465

7. I am of opinion that in the last four cases the petitioner is not entitled to refund, as he may be regarded as having undertaken all risks of weather. As regards, however, the loss in the other cases as it is attributable to the act of Government, it seems that the petitioner is fairly entitled to have the duty refunded.

ENCLOSURE No. 1.

From the Acting Collector of Malabar, to the Commissioner of Customs, Salt and Opium, Bombay, dated Calicut, 8th September 1869, No. 1,970.

IN forwarding herewith a petition (dated 5th August 1869) presented by Manjee Makinjee, Salt Contractor for 1868-69, I have the honour to state that the circumstances urged by petitioner appear to me worthy of consideration. I would therefore recommend that the remission which he claims, and to which he is fairly entitled, may be granted him.

From the Commissioner of Customs, to the Officiating Collector of Malabar, dated Bombay, 27th September 1869, No. 3,533.

IN acknowledging the receipt of your letter, No. 1,970, dated 7th instant, and accompaniments, I have the honour to inform you that, after having made full representation to the Bombay Government in some of the cases of wastage on salt therein mentioned, Government have declined to accede to the request of the petitioner for remission of duty thereon.

2. If you consider the petitioner's claim worthy of consideration, the Government of Madras may be moved in the matter, as it was with their approval that the granting of wastage was discontinued by the Bombay Government.

ENCLOSURE No. 2.—Thirteen Salt Certificates.

ENCLOSURE No. 3.—Petition.

SUBMITTED to Government, with the Board's recommendation that the Government of Bombay be requested to refund the duty on salt wasted in consequence of delay in landing not due to any fault of the contractor.

2. The Board agree with the Collector in thinking that the contractor is not entitled to a refund on account of the wastage on the four last vessels in the list, which is attributable entirely to the weather; and, excluding the amount charged on this, the refund due will be Rupees 5,209.

3. Strictly speaking, a deduction of ten per cent. on the total amount shipped ought to be made, as wastage to that extent is no doubt calculated on now in making the contracts; but under the circumstances, the Board recommend the more liberal measure.

No. 230. ORDER THEREON, 22nd October 1870, No. 1,613.

Separate Revenue, No. 16.
Salt.

THE Government desire to be informed, (1), whether the contractor was prevented from landing the salt at all during the days referred to in column 5, paragraph 6, of the Collector's letter; (2), how it was ascertained that the salt, in the first nine cases, was lost after the arrival of the vessels at Calicut and not during the voyage.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

Revd. Department

No. 1613.

Proceedings of the Honourable Government

Under date the 22nd October 1870.

Read the following

Proceedings of the Board

of Revenue.

Recommending that Government of Bombay be requested to Refund to Petitioner Customs duty collected from him on portion of salt imported into Malabar Dist. from Bombay wasted in consequence of delay in landing.

G.O. 21st Sept. 1870 No. 2529

Read

Government

Resolve to be informed

(1) Whether the contractor

more

Govt. of Madras.

REVENUE.

To

THE BOARD OF REVENUE.

From B. of Revenue 12th December 70 C.M. 3944

Dated October, 22nd

Read. Encl. 1/

G. O., 22nd October 1870, No. 1,613.

OCTOBER.

Nos. 229-230.

Salt imported into Malabar from Bombay—Board of Revenue to furnish the information required with reference to the application for refund of duty on wastage.

was prevented from
loading the salt at all
during the days referred
to in column 5, para
6 of the Collector's letter.

(2) How it was as:
certained that the salt
in the first nine cases
was lost after the ar-
rival of the vessels at
Calicut and not during
the voyage.

14th Feb 1921

Yours