M.R.O. 1—89,000—16-10-29.

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue **DEPARTMENT.**

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|---|---|---|
| G.O. No. | 771 | Press ~~His.~~ |
| 305-07 Dated | 24-5- | 1870 |

***Not to be folded or roughly handled***

No. 305. Read the following papers:—

*In Re effect of Act VIII. of* 1868 *on the Schedules of Act VI. of* 1844, *so far as the levy of Duty on Salt is concerned.*

With reference to the question submitted to me by Government in the Revenue Department, dated 2nd May 1870, No. 622, I have the honour to state that in my opinion Schedule B. of Act VI. of 1844, so far as Salt is concerned, must be considered to be in force, notwithstanding Act VIII. of 1868.

2. The course which the Legislature has chosen to take is most embarrassing. Act VIII. of 1868 is expressly passed to repeal other Acts. All the Acts intended to be operated on are by Section 1 thrown into the Schedule. Section 1 points out the extent to which each of such Acts is to be repealed; that is, to the extent specified in column 3 of the Schedule. On turning to Act VI. of 1844 in the Schedule we find that the whole of A., B., and C., not repealed before, are thereby repealed.

3. Nothing can be clearer or more explicit than this; and if it had not been intended to alter the law as to Salt and Opium, one would have imagined that the Legislature would have simply left the Schedules of Act VI. of 1844 alone: instead of which, after expressly repealing them, it says that such repeal shall have no effect whatever; for it is said this Act shall not affect any duties leviable upon Salt or Opium.

4. To this extent I think that a statement I made in paragraph 6 of an opinion, which I wrote *in re* the transmission of a parcel containing Opium by Post, dated 8th March 1870, requires modification. The Schedules have not been *entirely* repealed.

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No. 306. Proceedings of the Board of Revenue, dated 11th May 1870.

Read the following letter from the Collector of Sea Customs, to the Acting Secretary to the Board of Revenue, dated Madras, 7th May 1870, No. 357.

Board's Order of the 5th instant on the Proceedings of the Madras Government, 2nd May 1870, No. 622.

2. I have the honour to inform the Board that there is no Government Bonded Warehouse, nor is there any room in the Custom-house premises for storing Salt.

3. A private Warehouse to contain 1,000 tons of Salt can be rented for about 50 or 60 Rupees per month.

4. I would suggest reference being made to the officer in charge of public buildings; if no building is available, the Salt might be landed and stored at Ennore.

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Submitted to Government with reference to Government Order, 2nd May 1870, No. 622.

2. There is no Government Warehouse in which the imported Salt could be stored, but a private Warehouse can be engaged at a rent of Rupees 50 or 60 a-month. Accommodation will be reserved at the Salt Cotaur if this is desired.

3. The Board think it may be worthwhile to suggest that the Northwich Salt Chamber of Commerce may have overlooked the fact that the selling-price of Salt is less at Madras than at Calcutta.

A ton of Salt is sold here for Rupees 54-4-0. The original cost of the same quantity in England would be about 15 Shillings, and the Duty, at Rupees 1-14-0 a-maund, would alone amount to Rupees 51.

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No. 307. ORDER THEREON, 24th May 1870, No. 771.

| Separate Revenue, No. 20. |
|---|
| *Salt.* |

RESOLVED that the foregoing papers, together with the Proceedings of Government, under date 2nd May 1870, No. 622, be submitted for the information of His Grace the Secretary of State, with advertence to his despatch, under date 10th February 1870, No. 2.

2. The attention of His Grace will be drawn to the remarks of the Board of Revenue in regard to the small margin of profit which is available on the ton of imported Salt, owing to the low rate at which the country-made article is obtained.

3. As it appears from the Advocate-General's opinion that the Import-duty on Salt is still Rupees 3 per maund, copies of the papers above recorded, together with the G. O., under date 2nd May 1870, will be forwarded to the Legislative Department, in view to steps being taken to reduce the Duty to Rupees 1-13-0 per maund, in accordance with the instructions of His Grace the Secretary of State, as expressed in the concluding paragraph of his despatch.

4. The Board of Revenue will be good enough to reserve accommodation for the Salt at the Salt Platforms until the reply of His Grace the Secretary of State is received.

(True Extract.)

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

To the Board of Revenue.
„ the Legislative Department.

Exd. F. R. Bantleman.

Revd. 4th Sept.

No. 771

Proceedings of the Board of Revenue
under date the 21st May 1870

Read the following letter
from the Advocate Genl.
stating that he
is unable to advise that
the Govt. of Madras
are entitled to recover
the duty levied on
salt imported
in the Ship Nereid
in 1865.

Read the following letter
from the Collector of Sea
Customs stating that there
is no room in the Custom
House Premises for storing
salt which the Northern
Steamer of Commercial
Agents to import.

Read the following letter
from the Collector of Sea
Customs submitting letter
from the Collector of Sea
Customs stating that there
is no room in the Custom
House Premises for storing
salt which the Northern
Steamer of Commercial
Agents to import.

(G.O. 11th day of May 1870)

(G.O. 11th day of May 1870)

Reported to England
Dy 27th May 22 of 1870
Sept: Revs

# Govt. of {1870} Madras.

## REVENUE.

To

THE BOARD OF REVENUE.

&c, &c., &c

*Dated* May, 24th.

*Read.*

*G. O., 21st May 1870, No. 771.*

Further Cons 305 to 307
Home Dept. 8th Sept 1870 25

## MAY.

## Nos. 305—307.

*Importation of British Salt into Madras.*—Papers relating to this subject, ordered to be forwarded to Secretary of State. Advocate-General's opinion on Import Duty on Salt, forwarded to the Legislative Department in view to steps being taken for its reduction. Board of Revenue to reserve accommodation at the Salt Platform until the receipt of a reply from the Secretary of State.

to his despatch under
date 10th February 1870
No. 2.—

2. The attention of
His Grace will be drawn
to the remarks of the
Board of Revenue in el-
ucidation of the small margin
of profit which is avail-
able on the ton of im-
ported salt, owing to the
low rate at which the
country-made article is
obtained.—

3.— As it appears
from the Advocate Ge-
neral's opinion that the
Import duty on salt
is still Rs. 3-0-0 per maund,
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recorded together with the G. O. under date
referred to will be for-
warded to the Legisla-
ture Secretary, in view to steps
being taken to reduce
the duty to Rs. 1-13-0 per
maund, in accordance
with the instructions of
His Grace the Secy. of
State, as expressed
in

Rs 1.. 13.. 0

in the concluding par.
of his despatch.—

4. The Board of
Revenue will be good
enough to reserve accu-
mulation for the salt
at the Salt Platforms
until the reply of
the Govt. has been
received by
Secy of State is received.

RD.

11 Sollee Box & Revd Dept No 25
5 — Legislative Dept No 622 of 2 May 1870

Sgd H. Hall