144

Proceedings of the Madras Government, Revenue Department,
24th January 1872.

No. 283. Read the following petition from Nowrojee Hormusjee, Salt Merchant of Bombay, residing at Nizampura Street at Bhendy, Bazaar House, No. 48, to His Excellency the Right Honourable the Governor in Council, Madras, dated Bombay, 23rd October 1871 :—

MOST HUMBLY SHEWETH—

YOUR petitioner most humbly begs leave to lay before your Excellency in Council the following few lines on the subject of salt wastage, in hope of obtaining due redress.

2. That your petitioner has applied to the Collector of Malabar as well as to the Board of Revenue, Madras, for the remission of duty on the deficiency of salt shipped to Malabar District by your petitioner, the deficiency of salt having been solely caused by the unexpected rain. The Collector as well as the Board of Revenue having complied with your petitioner's request, admitting the wastage of 660 Indian Maunds in case of vessels Nos. 101 and 102 (*vide* Collector's endorsement dated the 27th June 1871, as well as the Board of Revenue's endorsement No. 2,392, dated 6th October 1871, which are herewith submitted for your Excellency in Council's kind approval.)

3. Further, with regard to vessels Nos. 50 and 59, your petitioner most humbly begs leave to inform your Excellency in Council that the said vessels having landed portion of their cargo of salt, and in the act of landing the remaining cargo they were driven away from the port of landing by the unexpected heavy gale; and since May 4th, they have not been heard of, as per Assistant Collector's remarks on the certificates (copies of which are herewith enclosed) by the general gale at Beypore. The vessels having sustained damages reached the port of Calicut, where they have tried to land the remaining salt that were on board at Calicut, but to no avail against the fury of the gale, and from thence they were driven away, and the salt was washed away, as will be perceived from the accompanying protests. The tindals and crew of those vessels have done their utmost for the safety of the remaining cargo and of the vessels and lives of the crew, but they were unable to do so against the fury of the sea, squall, gale, etc.; the unforeseen accident being the act of God and no fault of your petitioner. Your petitioner is at the mercy of your Excellency in Council for the remission of the wastage of 1,388 Indian Maunds of salt thus caused. The Bombay Government lately (in July last) granted the remission of duty on the salt wastage caused by the general gale of the 15th January at Bombay; but this case not having occurred at Bombay, but at the Malabar sea, your petitioner therefore begs most respectfully that this circumstance may be taken into your Excellency's kind and liberal consideration, inasmuch as your petitioner prays for remission of duty only on 1,388 Indian Maunds, and your petitioner hopes that this request may be complied with. The Board of Revenue declines to interfere for admitting the same, on the understanding that the wastage was caused by the bad weather on the sea; but this is not the case; these vessels having landed portion of their cargo at Beypore, and, if no gale took place, they would have landed all the salt; but by the general gale known all

over the Malabar District, they were driven away, and the tindals and crew have no power or remedy against the fury of the gale to land the remaining cargo of salt, and as the Bombay Government granted the wastage on such similar circumstances in July last, your petitioner therefore respectfully solicits the favour of your Excellency in Council to admit the wastage of 1,388 Indian Maunds as a special case.

With regard to vessel No. 57, the deficiency of 500 Indian Maunds of salt is alleged to have arisen from the fact that salt had to be cast overboard on the voyage chiefly by gale off Rajpore, in order to lighten the vessel for the safety of the vessel and crew in question. The protest made by the tindal is herewith submitted. The statement made by the Tindal corroborates with the remarks made by the Assistant Collector on the certificate (copy of which is enclosed); this unforeseen accident being the act of God and no fault of your petitioner; and under such circumstances obliges the tindals and crew to cast overboard the cargo as usual for the safety of the lives of the crew and vessel; and for the reasons above alluded to your petitioner begs most respectfully that this wastage of 500 Indian Maunds may be admitted as a special case, for which act of favour your petitioner, as in duty bound, shall ever pray.

No. 284. ORDER THEREON, 24th January 1872, No. 144.

Separate Revenue, No. 16.
Salt.

PETITIONER'S claim to be allowed remission on account of wastage of salt has reference to four vessels, numbered respectively 50, 57, 59, 101, 102.

2. In the first three cases the loss, which was heavy, is reported to have been caused by a severe storm, which, in one case, compelled the crew to cast a portion of the salt overboard, and in the remaining two prevented the landing of the entire cargo.

3. The Government cannot admit a claim for wastage, for the occurrence of which they are not responsible. The risk of losses at sea, to which the contractor is liable is doubtless considered in tendering for the contract, and it is not advisable that a precedent should be created for granting special indulgence in particular cases. Petitioner's claim, with respect to vessels Nos. 50, 57, and 59, must be rejected.

4. It is otherwise with regard to Nos. 101 and 102. Indian Maunds 3,410 were exported from Bombay in the first-named vessel, and only 3,025 were weighed into the Government Stores. The deficiency of 385 Maunds, or 11·29 per cent., is ascribed to the circumstance that, owing to want of room in the Government Salt Gollah, the contractor's salt was exposed on shore to heavy rain during two or three days. The loss of 275 Maunds (7·49 per cent.) on vessel No. 102 is stated to have been due to the same cause. The Government resolve to admit petitioner's claim as it affects these two vessels.

5. The contractor is therefore entitled to exemption from the duty leviable on 660 Maunds at the rate of Rs. 1-13-0 per Maund, namely, Rs. 1,196-4-0. The

Government of Bombay will be requested to cause effect to be given to this decision by directing the refund to Nowrojee Hormusjee of the sum of Rs. 1,196-4-0 if he has already paid it.

(True Extract.)
(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
,, the Accountant-General.

Exd. F. R. Bantleman.

Her Majesty's Custom House
Bombay 5th. December 1871.

My dear Sir,

In reply to your note of the 29th. ultimo I have to inform you that the rate of Excise duty on Salt in Bombay is Rupee one and annas thirteen - Exporters willing to take Salt to Malabar and Coelan are required to enter into Bonds and deposit annas four per Indian maund of Salt pending production of landing Certificate.

Before

Before removing the Salt from the pans they are required to pay three pies per Indian Maund as Nominal duty - On the production of Certificate of the Arrival of Salt at Malabar the deposit of 4 Annas is refunded to Exporters provided there is no wastage - If there be any wastage the duty @ Rupee 1. 13. per Maund, minus 3 pies already paid, is recovered from the Amount deposited by them and the balance of deposit refunded

Refunded - The practice of Charging Nominal duty at 3 pies per Maund at the time of removal has existed for many years -

If the deficit or wastage in Salt is Admitted by Government the full Amount of deposit @ 4 Annas is refunded to Exporters, and then Government forego their Claim on the duty on the wastage or quantity short landed -

The

Nov. 19 2/72

The same Course was followed in the Case of Allebloy Nesser alluded to by you.

Yours truly

47 Bellasis

Commissioner of Customs.

grant remission of duty on wastage of salt of 1388 Indian maunds caused by bad weather while landing the cargo of the vessels Nos. 50 & 59 & also on wastage of salt of 500 Indian maunds cast over board in order to save the vessel No. 57 together with the crew & prays that as the wastage of salt was caused by unforeseen accidents & not by the carelessness of the petitioner & his servants remission of Duty on wastage of salt above adverted

Revenue

Government of Madras,

Revenue DEPARTMENT.

W. 192.

Petition No. 2155 of 1871.

From Nowrojee Hormus jee Salt Merchant

Occupation. of Bombay residing in Nizampura Street Bhendy

Village. Bazar Door No 18

Talook.

District. Bombay

Dated 23 October 1871

Received 30 " "

Enclosures 26

S. O. No 144 - 26 January 72

Abstract.

Appeals against the enclosed endorsement of the Board of Revenue confirming that of the Collr. declining to interfere in Rev. Depart.

may be granted
to him.

Petition Department.

№ 1444.

PROCEEDINGS of the **MADRAS GOVERNMENT.**

24th Day 1872.

Read the following letter

Petition from Nowrojee Nerinajee Salt merchant of Bombay residing in Nizampura Street, Bhendy Bazaar Door №. 48, Bombay } Here enter 23rd October 1871 №. 2155

Order thereon, 17th January 1872

101

Petitioner's claim to be allowed remission on account of wastage of Salt has reference to four vessels numbered respectively 56, 57, 59, 101, 102.

2. In the first three cases the loss which was heavy is reported to have been caused by a Severe Storm

storm which in one case compelled the crew to cast a portion of the Salt overboard, and in the remaining two prevented the landing of the entire cargo.

3. The Govt cannot admit a claim for wastage for the occurrence of which they are not responsible. The risks of losses at Sea to which the contractor is liable is ~~allowed for~~ ~~considered~~ ~~in~~ is doubtless considered in tendering for the contract and it is not ~~considered~~ advisable that a precedent should be created for granting special indulgence in particular cases. Petitioner's claim with respect to vessels Nos 50, 57 & 59 must ~~therefore~~ be rejected

4. It is otherwise with regard to Nos 101 & 102. It

M.

M 3,410 were exported from Bombay in the first named vessels and only 3025 were weighed into the Govt Stores. The deficiency of 385 Maunds or 11.29 per cent is ascribed to the circumstance that owing to want of room in the Govt Salt Gollah the contractor's Salt was exposed on Shore to heavy rain during 2 or 3 days. The loss of 275 Maunds (7.49 per cent) on vessel No 102 is stated to have been due to the same cause. The Govt resolve to admit petitioner's claims as to affect these two vessels.

5. The contractor is therefore entitled to exemption from the duty leviable on 660 maunds at the rate of Rs 1— 13— per

per mamdb. viz Rs 1196– 4–

The Govt of Bombay will cause effect to the given Dr be requested to ~~cause~~ this decision be strictly be ~~exemption is in effect~~, refunding to Nowrojee Nor nusjee the Sum of Rs 1196– 4– if he has already paid it.

Dr.

S.C.

H. B. of Revr. Dept. 25 Jany 72
6 Acct. Genl
1 Fo. Pol. Dept. North Bengal

Govt. of {187 } Madras.

To _____

Dated } 187 , No.
Recd. }

—Nos.

No 283-284