

*Proceedings of the Madras Government, Revenue Department,
8th June 1872.*

Read again G. O., 1st May 1872, No. 711.

No. 89. Read also the following letter from the Acting Sub-Secretary to the Board of Revenue, to the Chief Secretary to Government, Revenue Department, Fort St. George, dated Madras, 18th May 1872, Miscellaneous No. 3,645:—

I AM directed to forward the Collector's report, in original, called for in Government Order, No. 711, dated 1st May 1872.

2. The instructions conveyed in paragraph 2 of the order will be attended to.

ENCLOSURE No. 1.

Proceedings of the Board of Revenue, dated 5th March 1872, No. 413.

Read the following letter from the Collector of Malabar, to the Secretary to the Board of Revenue, dated Calicut, 13th February 1872, No. 28.

With reference to your endorsement on petition No. 2,946 of 1871, (herewith returned,) I have the honour to inform you that the salt in question was landed at Beypore on February 14th, 1871, and, because there was no room in the gollah, could not be weighed and stored till the 15th of March.

2. Heavy and unseasonable rain fell on the 4th, 6th, 7th, and 9th of March, and it cannot be doubted that a considerable quantity of salt was thereby wasted.

3. The petitioner brought altogether eight cargoes of salt during the last Fasli, and this is the only one in which any notable quantity of salt was found wanting. In fact, taking the other seven cargoes by themselves, petitioner landed seven maunds in excess of the amount entered in his export certificates.

4. The deficiency in the case of the eighth cargo may therefore fairly be ascribed to the rain which fell on the salt whilst lying in the yard of the gollah.

5. In consideration of the above facts, I gave petitioner an endorsement stating that he ought not to be held answerable for the deficiency.

6. I do not, however, consider that it devolves on the Madras Government to make any refund to petitioner; and to support this view, I must lay before the Board, as briefly as I can, the circumstances under which the sum, which petitioner asks to be repaid, was levied from him at Bombay.

7. Our Salt Contractors undertake, at a fixed remuneration, to deliver a certain quantity of Bombay salt on the Malabar Coast.

8. Duty is not leviable at Bombay; but, in order to ensure the salt not being surreptitiously re-landed in Bombay, the exporter is required to enter into a bond by which he undertakes to pay a sum equal to the full excise duty on the salt he exports in the event of his failing to produce a certificate that it was duly landed at the Malabar Ports.

With the same end in view the exporter is made to deposit four annas for every maund exported, which is refunded to him on the production of the certificate.

In other words, the bond and deposit are taken as a precaution to prevent any of the salt being smuggled ashore during the voyage, and if the salt is landed at its destination the bond is cancelled, the deposit is returned, and the Bombay Government derive no increment of revenue from the transaction.

9. In the present instance, the circumstances warrant the assumption that the salt was none of it smuggled, but that the whole of it was duly landed; and all that petitioner asks, and all that would seem to be required, is that the Bombay Government should be requested to return the petitioner his deposit without deduction on account of the deficiency and to cancel his bond.

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10. To this, I believe, the Bombay Government will and can make no objection: but in any future case of a similar nature it will be easy, if the Board deem it advisable so to word the certificate as to show that when the salt was landed no deficiency existed.

11. No claim is made, or is likely to be made, for the price of the salt which is a small matter as compared with the duty; but if it is thought necessary the Contractor will undertake in writing that no such claim will be preferred.

Under the circumstances stated by the Collector, the Board are clearly of opinion that the Merchant Bhana Gowan landed his salt in full quantity, and that he is not liable for the wastage caused by rain during the month in which the salt lay exposed, owing to the Gollah being already full. It follows that he is entitled to receive back the deposit at Bombay without deduction. Copy of these Proceedings will be furnished to the petitioner.

No. 90. ORDER THEREON, 8th June 1872, No. 901.

Separate Revenue, No. 3.
Salt.

ORDERED that the foregoing papers, together with copy of the letter from the Collector of Malabar, dated 13th February 1872, No. 28, and of the

Revenue Board's Proceedings thereon, dated 5th March, No. 413, be forwarded to the Government of Bombay, with the recommendation of this Government that Bhana Gowan may be allowed the refund sought of the sum deposited by him at Bombay on account of the salt in question, without deduction for wastage.

(True Extract.)

(Signed)

W. HEDLESTON,

Secretary to Government.

No. 413.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th March 1872.

Read the following letter from A. MACGREGOR, Esq., Collector of Malabar, to the Secretary to the Board of Revenue, dated Calicut, 13th February 1872, No. 28:—

ABSTRACT.—Reporting on Petition No. 2,946, of 1871, from Bhana Gowan of Bombay, Salt Merchant, and stating that the Bombay Government should be requested to return to petitioner his deposit without deduction on account of deficiency, and to cancel his Bond.

Under the circumstances stated by the Collector the Board are clearly of opinion that the Merchant Bhana Gowan landed his salt in full quantity and that he is not liable for the wastage caused by rain during the month in which the salt lay exposed owing to the Gollah being already full. It follows that he is entitled to receive back the deposit at Bombay without deduction. Copy of these Proceedings will be furnished to the Petitioner.

(A true Extract.)

(Signed)

J. B. PENNINGTON,

Sub-Secretary.

To the Collector of Malabar.
Copy to Petitioner.

Exd. G. A. Turton.

no. 3145. Revenue Board office
Madras.
18th May 1873.

From,

The Acting Sub-Secretary
to the Board of Revenue
To The Chief Secretary to Government
Revenue Department.

Sir,

I am directed to forward the
Collector's report in original called for
in Government Order No. 911 dated 1st
May 1873.

The instructions conveyed in para
2 of the order will be attended to.

I have the honor to be

Sir,
Your most obedient servant.

H. H. H. H.

By Sub-Secretary

To The Chief Secretary to Government
Revenue Department

with Collector's original report & a return

Chambers

Revenue Dept.

Pros of the Madras Govt.

Under date the 8th June 1872

Recd again G.O.

1st May 1872

Read also the following letter from the Ag. Sub. Secy to the Secy of Revenue

Revenue Secy to the Secy

H. E. 18th May 1872, no. 103645

Revenue Secy to the Secy

Revenue Secy to the Secy

Ordered that the foregoing papers, together with copy of the letter from the Collector of Malabar

Forwarding original report of Collector of Malabar on Petition from Khana Gawan of Bombay Salt Merchant, regarding his claim on account of certain salt wastage.

G.O. 11609/1074-11

Revenue 1872. 1945

To the Ag. Sub. Secy to the Secy of Revenue

The Secy of Revenue to Government

Recd 18th May 1872

Forwarding original report of Collector of Malabar on Petition from Khana Gawan of Bombay Salt Merchant, regarding his claim on account of certain salt wastage. G.O. 901-2 June 1872

G.O. 11609/1074-11

To 89

Malabar dated 13th

February 1872 No 28

and of the Revenue

Board's Proceedings

thereon dated 5th March

No 413, be forwarded

to the Govt of Bombay

with the recommenda-

tion of His Govt.

that Phana Gowan

may be allowed

the refund sought

by him, of the sum

deposited by him at

Bombay

Bombay on account

of the salt in question,

without deduction for

mortgage

[Signature]

14 To the Board of Revenue Dated June

1. Phana Gowan

[Signature]

No. 89490

Report of the
to the day said
March

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