

*Proceedings of the Madras Government, Revenue Department,  
26th June 1872.*

No. 262. Read the following Endorsement of the Under-Secretary to the Government of India, Department of Agriculture, Revenue, and Commerce, (Customs,) dated Simla, 17th June 1872, No. 80:—

Read the following letter from the Personal Assistant to the Commissioner of Inland Customs, to the Secretary to the Government of India, Department of Agriculture, Revenue, and Commerce, dated Agra, 21st May 1872, No. 167-C.

It has been brought to the notice of the Commissioner of Inland Customs that, owing to the circumstances of the country, the distance of Central Provinces, treasuries, etc., a certain delay occurs in the obtaining of *rowannahs* by traders bringing salt from the Madras Presidency across our customs line in the Raepur Division; and I am desired to state that, in order to afford every facility to the traders, Mr. Batten is of opinion that they should have the option of paying our line-duty into the treasuries of the Madras Collectorate of Ganjam, whence alone, it is believed, the salt is purchased from Government. This plan was previously proposed and temporarily sanctioned by the Government of India, but it was accompanied with a condition of transfer credits being made from Madras to the Central Provinces on account of line-duty. This condition being contrary to established rules of account, the system was prohibited by the Supreme Government.

2. The condition was an unnecessary one, as, imperially, it is a matter of little importance where the Inland Customs duty is brought to credit. All that is necessary is, that there should be proper checks against fraud, and these can easily be devised if the Supreme Government sanction the receipt and credit of Inland Customs duty in the Madras Presidency. Generally, it may be remarked that the Madras official receiving the duty would grant separate *dakhillas* or receipts for this duty to the persons paying it. The forms of *dakhillas* would be supplied by the Collector of Customs, Raepur Division. They would protect for a period, say, of three months the salt, on account of which the line-duty was paid, up to any open post on the line to which the trader might bring it. A duplicate of the *dakhilla* would be sent by post on the day on which it was granted by the Madras official granting it to the Collector of Customs, Raepur, who would inform his subordinates of the particulars. On arrival of the despatch at the post on the line, the *dakhilla* would be exchanged for a *rowannah* or pass by the officer in charge of the post, who would send the *dakhilla* to the Collector of Customs, Raepur. This officer would inform the Madras official who granted the *dakhilla* that it had been utilized, and would monthly send, *pro forma*, cancelled *rowannahs* to the line officers to enable them to bring the month's despatches on their registers. After this, the said *rowannahs*, endorsed by the line officers, would be returned to the Collector of Raepur for record.

3. The receipts in the Madras Presidency would be there credited under a sub-head of VII. Salt, "Inland Customs Duty." The Madras Treasury Officer would send an attested schedule of his receipts on this account to the Collector of Customs, Raepur, who would forward it to the Central Office as a voucher. The Central Office would bring the amount on the registers under the head of Madras,

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and would send a monthly abstract to the Accountant-General, Madras, for comparison with the local treasury account. It is not known, and can hardly be estimated, to what extent traders would take advantage of this option. But after a time it will be necessary to transfer from the budget of the Central Provinces a certain amount to Madras under the head VII. Salt.

4. With regard to Bombay, although no delay at present occurs in the granting of *remunals*, owing to our having officers stationed in that Presidency for the purpose, yet the present system has the inconvenience of requiring the remittance of all the cash received by them as line-duty by rail to Nagpur. Before, however, pressing for any change in Bombay, Mr. Batten will be glad to learn whether the proposition with reference to Madras meets with the approval of the Government of India.

Corr forwarded to the Government of Madras with a request that it may be stated whether the arrangement proposed has the approval of that Government.

(By Order of the Governor-General of India in Council.)

(Signed) J. GEOGHEGAN,  
*Under-Secretary to the Government of India.*

No. 263

ORDER THEREON, 26th June 1872, No. 986.

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| Separate Revenue, No. 20. |
| Customs.                  |

REFERRED to the Board of Revenue for report in communication with the Accountant-General and Collectors of Ganjam and Vizagapatam.

(True Extract.)

(Signed) W. HUDLESTON,  
*Secretary to Government.*

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March 17<sup>th</sup> } June 1872  
Dec 25<sup>th</sup> }

16 Broad St. N. York  
 26 June 1848

On account of the delay which arises in obtaining *reconnaissance* by traders bringing salt from Marathas across the Customs line in the Rapar Division, suggests that the traders should have the option of paying the duty into the treasuries of the Marathas Collectorate of Ganganah.

SECRET

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