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M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 18

(2) Date of repair 7.12.66.

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 1040 ~~Press~~

~~B.P. No.~~ Mis.

Dated 19-8-1874 ~~196~~ .

Not to be folded or roughly handled

No. 159. Read the following Proceedings of the Board of Revenue, dated 14th July 1874, No. 1,804 :—

Read again G. O., dated 5th May 1874, No. 552, Revenue Department.

Read also the following letter from R. W. HARLOW, Esq., Collector of the Chingleput, District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Saidapet 19th June 1874, No. 283 :—

In reply to the Board's Miscellaneous No. 3,494, of the 27th ultimo, forwarding Government Order, Revenue Department, of the 5th idem, No. 552, I have the honor to report, with reference to paragraph 1, that I viewed the Board's Order of the 19th March 1872, No. 470, simply as accepting, as a necessity, sale by weighment with reference to the heavy wastage discovered, and the representations [illegible] and not as prohibitory, should the traders still desire sale by heap ; though doubtless the wording of their order, more especially the words italicised by Government, strictly interpreted convey a different meaning.

2. I must that I may be permitted to remark here, with reference to the words "very great carelessness if not irregularity in the storing of the salt" quoted by Government at paragraph 1 from Board's Proceedings of the 19th March 1872, No. 470, that, excluding losses by the Cyclone, subsequent enquiries have conclusively shown that the heavy wastage disclosed, arose entirely from the peculiar method adopted in storing with Mr. Grainger's machines, for which the Collector and the Salt Department were not responsible, and not from any departmental shortcoming.

3. With reference to paragraph 2, I must explain that Rupees 30,185-5-3 were deducted from Rupees 78,107, total wastage in Table B, because this item of the wastage had been allowed under the head "Water-correction." It will be observed, that my No. 410, was based on the assumption that it was the opinion of the Board that this item of the merchant's claim *must* be conceded under any circumstances—*Vide* paragraph 3 of the Board's Proceedings, dated 31st July 1873, No. 1,452, and I therefore sent a table exhibiting this item of wastage separately—*Vide* paragraph 3 of my number above quoted. It does not at all matter, however, whether the whole amount is treated as wastage, or as wastage and water-correction, but of course, if the latter is not conceded separately, no deduction need be made.

4. I enclose a table showing the amount of cyclone damages alone. It will be observed that the total [illegible] Table B, but no deduction is made for water-correction, for reasons above explained.

5. I think I ought to point out that, if compensation is limited to cyclone damaged heaps, there will be a sum of Rupees 13,225-14-5, still unconsidered, which the merchants have paid for water-correction in certain heaps cleared before the cyclone, in which "a larger quantity than the standard allowance was placed to meet the wastage which was certain* to follow", and for which excess they were charged by me. A course which the Board has pronounced to be altogether wrong.

Vide paragraph 3 of the Board's Proceedings, No. 1,452, dated 31st July 1873.
* *Note.*—According to Mr. Grainger's table[illegible]

ENCLOSURE No. 1.

Statement showing the number of heaps stored with Mr. Grainger's machine (with and without water-correction) of Fasli 1280, and damaged by Cyclone of May 1872, purchased by wholesale merchants at the Madras Custom-house from 3rd May 1872 to 3rd July 1873, and the amount of wastage calculated at 6¼ per cent.

Date of Purchase.	Number of heaps with water-correction.	Number of heaps without water-correction.	Total number of heaps.	Contents of the heaps.	Value of the same at 2 Rupees per Indian maund.	Discount on do. at 6¼ per cent.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A.	
3rd May to 4th November 1872 ...	65	47	112	2,75,487	0 0 0	36,731 3	Messrs. Cammiade Martin and Co.
Do. 5th ,, to 31st May 1873 ...	78	26	104	2,57,291	0 0 0	34,091 11	Messrs. Cammiade Martin and Co.
Do. 1st June ,, to 28th June ...	10	8	18	44,057	0 0 0	5,842 9	Gopathy Mahadeva Chetty.
Do. 29th ,, to 2nd September 1872..	2	...	2	4,960	0 0 0	657 3	Aujee Mahomed Esack and Co.
Do. 3rd July 1873 ...	...	1	1	2,400	0 0 0	318 0	C. Arunagiry Moodelly.
Do. 7th June 1872 ...	...	1	1	2,400	0 0 0	318 0	Bangalore A. Ibrahim Sahib.
Do. 11th May 1872 ...	...	1	1	2,400	0 0 0	318 0	Munthal Gurtrappa Chetty.
Total...	155	84	239	5,89,487	11,78,974	78,107 0	

(Signed) R. W. BARLOW,
Collector.

FROM Mr. Barlow's letter above noted, the Government will observe that he did not regard the instructions contained in the Board's Proceedings, dated 19th March 1872, No. 479, as absolutely prohibiting sale by the heap. The Proceedings were duly communicated to the merchants, but they nevertheless appear to have continued to take salt by the heap for some time, partly to avoid delay and interference and partly in the hope that large wastage might not be found in every one of the heaps. Mr. Barlow did remark in paragraph 7 of his letter, that there were less grounds for any indulgence for heaps purchased subsequent to the date on which the Board's Proceedings were communicated to the merchants, but the Board thought that the wastage was real the merchants were entitled to consideration notwithstanding that they had been informed that they were at liberty to purchase by weight, and that they did not do so.

2. The compensation already recommended by the Board is as follows :—

	Rs.
On salt purchased before the Board's Proceedings, No. 470, were communicated to the merchants	93,904
Do. purchased before that date	10,624
Total...	1,04,528

3. The Board consider that compensation for salt purchased after the Board's Proceedings, No. 470, were communicated to the merchants, must either be granted, or altogether refused, since the purchases were made on the clear understanding that no special discount would be granted, and that it was open to them to purchase by weighment; but they do not think that a distinction can fairly be made between the wastage due to the Cyclone, and that to the wet condition in which the salt was stored. If Government, however, still consider the cases if they had required sale by weighment, the Board's Proceedings were communicated to the merchants, and on the subsequent sales only to the extent of the loss suffered in that special discount can only be granted on consequence of the Cyclone, excluding that arising from salt having been stored in a moist condition, the amount of compensation to be granted will be Rupees 69,573, as shown in the margin. In the heaps stored in a wet condition, the rate of wastage discovered after the Cyclone was 13 per cent., while that in the heaps stored dry, was 9·82 or 10 per cent. in round numbers as taken by the Board. Deducting from the latter 5 per cent. which is due to ordinary causes and for which a discount has been already granted, the remaining 5 per cent. may be fairly said to be the wastage due to the Cyclone alone. The compensation on salt sold before the Board's Proceedings, No. 470, were communicated to the merchants, is calculated at 3 per cent. which is the difference between the rates of wastage discovered subsequent to the Cyclone in salt stored wet and dry.

	Rs.
On salt purchased before the Board's Proceedings, No. 470, was communicated to the merchants at 3 per cent...	10,624
On do. sold after the Cyclone (Rs. 11,78,974) at 5 per cent	58,949
Total...	69,573

	Rs.
On salt stored wet	13 per cent.
Do. do. dry	10 do.
Difference...	3 do.

4. With reference to the inquiry of Government why Rupees 30,185 received for salt stored for water-correction was deducted by the Collector from the amount of compensation proposed, *i. e.*, Rupees 78,107, the Board observe that the Collector did not mean that the amount remaining after the deduction should alone be paid. He simply wanted to show that, of the total amount recommended by him, Rupees 30,185 was what the Board had already admitted* as fairly due to the merchants, and that the reduction he proposed was only Rupees 47,922. It will, however, be observed from paragraph 10 of the Board's Proceedings, dated 17th November 1873, No. 2,342, recorded in the Government Order under reply, that the Board subsequently discovered that water-correction was a misnomer, and

* Paragraph 3, Board's Proceedings, dated 31st July 1873, No. 1,452.

Proceedings of the Madras Government, Revenue Department,
20th August 1874.

thereupon abandoned the idea that the merchants had any special claim to a refund of the money paid for salt on account of the so-called water-correction.

5. The concluding paragraph of Mr. Barlow's letter read above, is not quite intelligible. He seems to be still under the impression that the Board purpose to treat water-correction as a distinct item apart from the other wastage, but he will observe from paragraph 10 of the Board's Proceedings, referred to in the preceding paragraph, that the Board finally decided otherwise.

No. 160. ORDER THEREON, 14th August 1874, No. 1,070.

Separate Revenue, No. 13.
Salt.

His Excellency the Governor in Council observes that according to the Board's shewing the merchants would have avoided all loss if they had required (and of this they had ample warning) sale by weighment only.

2. The Governor in Council resolves therefore to sanction payment only of special discount on salt purchased before the Board's Proceedings, No. 470, amounting, as specified in paragraph 3 of their Proceedings recorded above, to Rs 10,624.

3. The refund should be made in *salt*. The quantity supposed to have been purchased having proved short the deficiency may properly be given in kind.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

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

Exd. G. A. Turton.

Further Ltr 19 September 74 No 183 Revd

Final Ltr Revd 30 October 74.

Govt. of [illegible] 1874 [illegible]

REVENUE.

THE BOARD OF REVENUE.

&c., &c., &c.

Dated 19th August 1874.
Read

G. O., 19th August 1874, No. 1,040.

AUGUST.

Nos. 159-160.

Compensation to certain wholesale purchasers of salt in Chingleput District.—Sanctioning the refund to the Collector of special discount on salt purchased by certain merchants, vide the Board's Proceedings, No. 470, amounting to Rs. 10,624, and directing the refund to be made from the Salt

No. 1,[illegible]04.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th July 1874.

Read again G. O., dated 5th May 187[illegible], No. 552, Revenue Department.

Read also the following letter from R. W. BARLOW, Esq., Collector of the Chingleput District to J. GROSE, Esq., Secretary to the Board of Revenue, dated Saidapet, 19th June 1874, No. 283 :—

IN reply to the Board's Miscellaneous No. 2[illegible]94, of the 27th ultimo, forwarding Government Order, Revenue Department, of the 5th idem, No. 552, I have the honor to report, with reference to paragraph 1, that I viewed the Board's Order of the 19th March 1872, No. 470, simply as accepting, as a necessity, sale by weight ment, with reference to the heavy wastage discovered, and the representations of the merchants, and not as prohibitory, should the traders still desire sale by heap; though doubtless the wording of their order, more especially the words italicised by Government, strictly interpreted, do convey a different meaning.

2. I trust that I may be permitted to remark here, with reference to the words "very great carelessness if not irregularity in the storing of the [illegible]" quoted by Government at paragraph 1 subsequent enquiries have conclusively shown that the heavy wastage disclosed, arose entirely from the peculiar method adopted in storing with Grainger's machines, for which the Collector and the Salt Department were not responsible, and not from any departmental shortcoming.

3. With reference to paragraph 2, I must explain that Rupees 39,185-5-3 were deducted from Rupees [illegible]8,107, total wastage in Table B, because this item of the wastage had been allowed under the head "Water-correction." It will be observed, that my No. 410, was based on the assumption that it was the opinion of the Board that this item of the merchant's claim *must* be conceded under any circumstances—*Vide* paragraph 3 of the Board's Proceedings, dated 31st July 1873, No. 1,452, and I therefore sent a table exhibiting this item of wastage separately—*Vide* paragraph 3 of my number above quoted. It does not at all matter, however, whether the whole amount is treated as wastage, or as wastage and water-correction, but of course, if the latter is not conceded separately, no deduction need be made.

[illegible] enclose a table showing the amount of cyclone damages alone. It will be observed that the total tallies with Table B, but no deduction is made for water-correction for the reasons above explained.

5. I think I ought to point out that, if compensation is limited to cyclone damaged heaps, there will be a sum of Rupees 13,225-14-5, still unconsidered, which the merchants have paid for water-correction in certain heaps cleared before the cyclone, in which "a larger quantity than the standard allowance was placed to meet the wastage which was certain* to follow" and for which excess they were charged by me. A course which the Board has pronounced to be altogether wrong.

Vide paragraph 3 of the Board's, Proceedings, No. 1,452, dated 31st July 1873.
* Note. According to Mr. Grainger's table.

From Mr. Barlow's letter read, the Government will observe that he does not regard the instructions contained in the Board's Proceedings, dated 19th March 1872, No. 470, as absolutely prohibiting sale by the heap. The Proceedings were duly communicated to the merchants, but they nevertheless appear to have continued to take salt by the heap for some time, partly to avoid delay and interference and partly in the hope that large wastage might not be found in every one of the heaps. Mr. Barlow did remark in paragraph 7 of his letter, that there were less grounds for any indulgence for heaps purchased subsequent to the date on which the Board's Proceedings were communicated to the merchants, but the Board thought that as the wastage was real, the merchants were entitled to consideration notwithstanding that they had been informed that they were at liberty to purchase by weight, and that they did not do so.

2. The compensation already recommended by the Board is as follows :—

	Rs.
On salt purchased after the Board's Proceedings, No. 470, were communicated to the merchants	93,904
Do. purchased before that date	10,624
Total...	1,04,528

3. The Board consider that compensation for salt purchased after the Board's Proceedings, No. 470, were communicated to the merchants, must either be granted, or altogether refused, since the purchases were made on the clear understanding that no special discount would be granted, and that it was open to them to purchase by weighment; but they do not think that a distinction can fairly be made between the wastage due to the Cyclone, and that to the wet condition in which the salt was stored. The merchants could certainly have avoided all loss in both the cases if they had required sale by weighment only. If Government, however, still consider that special discount can only be granted on salt sold before the Board's Proceedings were communicated to the merchants, and on the subsequent sales only to the extent of the loss sustained in consequence of the Cyclone, excluding that arising from salt having been stored in a moist condition, the amount of compensation to be granted will be Rupees 69,573, as shown in the margin.

	Rs.
On salt purchased (Rupees 3,64,128) before the Board's Proceedings, No. 470, was communicated to the merchants and after the Cyclone (Rs. 11,76,974)	13,654
On do. sold after the Cyclone (Rs. 11,76,974) at 5 per cent.	58,919
Total...	69,573

4. With reference to the inquiry of Government why Rupees 29,185 received for salt stored for water-correction was deducted by the Collector from the amount of compensation proposed, i.e., Rupees 78,107, the Board observe that the Collector did not mean that the amount remaining after the deduction should alone be paid. He simply wanted to show that, of the total amount recommended by Rupees 30,285 was what the Board had already admitted as fairly due to the merchants, and that the additi-

On salt stored wet ... ... 13 per cent.
Do. dry ... ... 10 do.
Difference... 3 do.

Paragraph 3, Board's Proceedings, dated 31st July 1873, No. 1,452.

tion he proposed was only Rupees 47,922. It will, however, be observed from paragraph 10 of the Board's Proceedings, dated 17th November 1873, No. 2,342, recorded in the Government Order

The compensation on salt sold before the Board's Proceedings, No. 470, were communicated to the merchants, is calculated at 3 per cent., which is the difference between the rates of wastage discovered subsequent to the Cyclone in salt stored wet and dry.

Statement showing the number of heaps stored with Mr. Grating machine (with and without water-correction) of Fasli 1280 damaged by Cyclone of May 1872, purchased by wholesale merchants at the Madras Custom-house from 3rd May 1872 to 3rd July 1872, and the amount of wastage calculated at 6¼ per cent.

Date of Purchase.	Number of heaps with water-correction.	Number of heaps without water-correction.	Total number of heaps.	Contents of the heaps.	Value of the same at 2 Rupees per Indian maund.	Discount on do. at 6¼ per cent.	Remarks.
	Rs.	Rs.		Rs.	Rs. A. P.	Rs. A. P.	
3rd May to 14th November 1872 ...	65	47	112	2,75,936	5,51,872 0 0	36,561 8 0	Messrs. Arbuthnot and Co.
1872, to 31st May 1873 ...	78	26	104	2,57,296	5,11,592 0 0	34,001 11 0	Messrs. Cammiade Marks and Co.
Do. to 28th June ...	10	8	18	44,095	88,190 0 0	5,842 9 4	Gopathy Mahadeva Chetty.
Do. to 2nd September 1872.	2	...	2	4,960	9,920 0 0	657 3 2	Aujee Mahomed Essak and Co.
Do. to 3rd July 1873 ...	...	1	1	2,400	4,800 0 0	318 0 0	C. Arunagiry Moodelly.
Do. to 7th June 1873 ...	...	1	1	2,400	4,800 0 0	318 0 0	Rungalore A. Ibrahim Sahib.
Do. to 11th May 1872 ...	...	1	1	2,400	4,800 0 0	318 0 0	Muthala Guruva Chetty.
Total...	155	84	239	6,89,487	11,78,974 0 0	78,107 0 0	

(Signed) R. W. BARLOW,
Collector.

under reply, that the Board subsequently discovered that water-correction was a misnomer, and thereupon abandoned the idea that the merchants had any special claim to a refund of the money paid for salt on account of the so-called water-correction.

5. The concluding paragraph of Mr. Barlow's letter read above, is not quite intelligible. He seems to be still under the impression that the Board purpose to treat water-correction as a distinct item apart from the other wastage, but he will observe from [illegible] to of the Board's Proceedings, referred to in the preceding paragraph, that the Board finally decided otherwise.

(True Copies and Extract.)

Acting Sub-Secretary.

[illegible] Secretary to Government, Revenue Department.
[illegible] Collector of the Chingleput District.

REVENUE DEPARTMENT.

No. 2471

From Pro. Bd of Revenue

Dated 4th July 1874.

FOR ORDERS.

I really think time can be
no part Accn & Consideration
in regard of salt purchased
after the Board
[illegible] 1873 No 470 I am
inclined to agree in the view
taken of the Board in the
first instance Appeal [illegible]

No. 2471

Received 1874.

Board of Revenue,

MADRAS.

PROCEEDINGS, 14TH JULY 1874, No. 1,804.

Despatched

Encl.

Received 21st July 1874.

Read 28th July 1874.

JULY.

No. 1,804.

Compensation—to certain wholesale purchasers of salt in Chingleput District, for loss occasioned by Cyclone of May 1872, etc.—Further report from Collector regarding—submitted to Government, with remarks.

Principle now before us — that under
that it appears doubtful whether
any or considerable wastage
was occasioned by the Cyclone.

I think that a claim

— from circumstances
beyond the control of the
dealers & unexpected
for — is made out &
that a fair claim lies
& in time that he can
fall back on Rule 470
but I am very unwilling to
do otherwise than the merchants

30/2

1/0

10400
2

Physician unwilling to put pressure on Mr. Henderson. The
inconvenience of retail weight
ment = a little against the
but the Dock was on the average
selling what was represented
a least — I see no reason
Salt —
3/81 Hol.

C 25th July/94 R 4th Aug 5/94

FOR ORDERS.

Revenue Department.

No. 1040.

Proceedings of the Madras Government.

Under date 19th August 1874.

Read the following

Pro. of the Board of Rev.

Subj. further report from Collr. regarding compensation to certain wholesale purchasers of salt in Chingleput District for loss occasioned by Cyclone of May 1872.

H.C. 11th July 1874. No. 4504.

His Excellency the Governor in Council observes that according to the Board's showing the merchants would have avoided all loss if they had required (and of this they had ample warning) sale by weighment only.

2. The Governor in Council therefore

Sear 15/74.

to sanction payment only of special discount on salt purchased before the Board's Proceedings No. 470 amounting as specified in paragraph 2 of their Proceedings recorded above to Rupees 10,624

3. The refund should be made in cash and not supposed to have been purchased having proved short the deficiency may properly be given in Kind.

To B. Ross
Asstt Genl 27/8.

174-160

Of

Compensation to actors

and dancing performers of sub

ordinate theatres &c. &c.

passed 4th October 1843

Cur

Jn

R/21/8/74

D/21/8/74 3

C. 10/6/20 Reg