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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Dated 30. 10. 1874. 196 .

Not to be folded or roughly handled

No. 316. Read the following letter from the Chief Secretary to the Government of Bombay, Revenue Department, to the Chief Secretary to the Government of Madras, dated Bombay Castle, 24th July 1874, No. 3,882:—

I AM directed to forward, for the information of the Government of Madras, the accompanying copies of the papers noted in the margin, and to solicit the attention of His Excellency the Governor in Council to the proposal therein made to do away altogether with the contract system of supplying salt for the Malabar Coast District, and to leave such supplies to private enterprise.

Letter from the Collector of Salt Revenue, No. 3,776, dated 13th July 1874, with enclosures.
Letter from the Collector of Salt Revenue, No. 3,904, dated 18th July 1874, with enclosure.
Letter from the Collector of Salt Revenue, No. 3,913, dated 20th July 1874.
Letter to the Government of India, No. 3,883/164-R, dated 24th July 1874.

ENCLOSURE No. 1.

From C. PRITCHARD, Esq., Collector of Salt Revenue, to the Chief Secretary to Government, Bombay, dated Poona, 13th July 1874, No. 3,776.

IN continuation of my No. 3,498, dated the 30th ultimo, and with special reference to the question of the pre-payment of full duty on salt exported from works in this Presidency to the Malabar Coast, I have the honor to submit, with explanations and remarks, the accompanying statements exhibiting the details of the free export salt-trade with ports in the Madras Presidency during the past year.

2. Statement A shows the exports to ports in the British Collectorates of South Canara and Malabar; Statement B those to foreign ports in the Native States of Cochin and Travancore.

3. The first point to which I would invite attention is the extraordinary difference between the proportions of the quantities landed to the quantities shipped to the two sets of ports. The quantities shipped to British ports amount to Indian maunds 734,118 and the deliveries to Indian maunds 721,461, showing an average deficiency of less than 2 per cent; while of Indian maunds 470,826 shipped for ports in Cochin and Travancore (less 37,780 maunds in respect of which landing certificates have not yet come to hand) only Indian maunds 392,845 have been accounted for as landed, showing an average deficiency exceeding 9 per cent. Shipments to either set of ports are made under precisely similar conditions and in the same class of vessels, and so far as I am aware there is nothing in the circumstances of the voyage to Travancore ports to make the wastage of salt cargoes greater than on the voyage to Malabar. The real explanation of the large deficiencies reported on cargoes shipped for ports in Travancore and Cochin lies, I believe, in the circumstance that the Government of those States allows shippers a refund of the amount of duty levied in Bombay on deficiencies not exceeding 10 per cent. of the manifested cargoes, while no wastage allowance whatever is granted on shipments to South Canara and Malabar. In other words, if a trader ships 100 maunds salt for a British port and lands only 90 maunds, the duty on the

10 maunds deficient is recovered from the deposit made in my Office, and the shipper bears the loss; but if the shipment is made to a Travancore port, the Durbar refunds to the shipper the duty on the 10 maunds deficient which I levy in Bombay. It needs no argument to show that this practice creates a direct incentive both to shippers and the crews of the carrying vessels to smuggle ashore portions of cargoes manifested for Travancore ports at some of the numerous British villages passed on the voyage. It is important to remember that, under the present conditions of the trade, the crews of the carrying vessels can smuggle *whether the shippers wish it or no*, and in the case of the Travancore trade without causing the shippers any loss whatever.

4. The same circumstances explain the frequent occurrence of excesses in cargoes of vessels carrying salt to British ports and the total absence of excesses in cargoes landed in Travancore. Statement A shows that some exporters have systematically removed more salt than they were entitled to take under the Permits granted them. The operations of these men will be carefully watched in future, and I trust that the checks which the new Salt Act enables the department to exercise over weighments at the works will effectually prevent the continuance of this malpractice.

5. The shipments to Travancore ports during the year aggregated Indian maunds 470,826, and, allowing for an average deficiency of 9 per cent. on the entire shipments, the quantities landed amounted to about Indian maunds 428,454. The population of Cochin and Travancore, according to the returns of the recent census, is 1,900,000 persons, so that the imports of salt from Bombay sufficed for a consumption of 18½ lbs. per head,—a rate unknown in any part of India subject to the salt-tax. It appears from correspondence between the Governments of India and Madras that the Convention of 1865 was not concluded without some apprehension of the possibility of Travancore salt displacing British excised salt in certain Madras districts as soon as the preventive establishments were withdrawn from the Travancore frontier; and it is evident from the relative geographical positions of the Travancore State and the Malabar, Coimbatore, Madura, and Tinnevelly Collectorates, that the selling price of salt on the sea-board of all those districts being uniform, the portions of the British districts *marching* with the Travancore frontier can obtain salt at cheaper rates *viâ* Travancore than from the more distant Government warehouses. The figures just quoted seem to indicate that the contingency apprehended has become a fact, and that a considerable quantity of salt excised in Cochin and Travancore now finds its way into British districts. The average price of salt in the Bombay Presidency and in Travancore is about the same, the condition and habits of the people are not dissimilar, and the consumption of salt in the Bombay Presidency averages something less than 10 lbs. per head. Assuming that the consumption of Travancore is equal to that of Bombay, Travancore imported from Bombay last year Indian maunds 182,113 in excess of her own requirements; and if, as does not seem improbable, that excess was consumed in British districts, the system under which salt is now supplied to Travancore caused a loss of Imperial revenue amounting to more than Rs. 3,30,000. I am informed, but am not in a position to state positively, that Travancore imports salt from Goa and Kattywar as well as from Bombay, and, if this is the case, the loss of revenue must have been even greater than the amount just mentioned.

6. The imports of salt into the South Canara and Malabar Districts last year amounted to Indian maunds 724,000. I do not know the exact rates at which last year's contracts were leased, but the average cost to Government of salt delivered into the stores on the Malabar Coast is 8 Annas per maund. This salt is sold at the uniform price of Rs. 2 per maund, so that, although the rate of salt-duty in Madras and Bombay is nominally the same, the consumers of salt imported into Malabar and Canara pay a tax of only Rs. 1-8-0 per maund instead of Rs. 1-13-0. The loss of revenue on salt supplied last year by Bombay to British ports in the Madras Presidency amounted, therefore, to Rs. 2,26,250, in addition to which there was a further loss of small amount on the imports* into the same places from Goa.

* Aggregating about half lakh maund.

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

7. It may then, I think, be safely affirmed that, apart from the loss from smuggling which is inseparable from the system, the privilege of free export conceded to the Malabar Coast Collectorates and Travancore entailed last season a sacrifice of revenue amounting to at least Rs. 5,50,000. And as last year's exports are below the average, being Indian maunds 154,094 less than those of the preceding year, the average annual loss probably exceeds that amount. The obvious remedy is pre-payment of full duty. With compulsory pre-payment of duty, a restriction of the carriage coastwise of unexcised salt to square-rigged vessels, and the new Salt Act, I have every confidence that the smuggling which now prevails may be effectually checked, and that a largely increased revenue will be realised. These results cannot, of course, be achieved without causing a rise in the price of salt in the Malabar coast districts; but of this the people will have no just cause of complaint, as the land assessment which they now pay is notoriously lower than that prevailing in the adjacent districts of the Bombay Presidency, which have always imported salt from the same works as Malabar and have pre-paid full duty. The inhabitants of the Malabar District again occupy a very favorable position with regard to the cheap carriage of salt. The cost of carriage of a maund of salt from Bombay to the most distant port in Malabar is only from 2 to 3 Annas, while the railway freight on the many lakhs of maunds exported inland from Bombay and the Runn varies from 8 Annas to Rs. 1-8-0 per maund, and much of this salt pays Inland Customs duty as well as Bombay Excise. There is no apparent reason why a special reduction of the salt-tax should be made in favor of the people of South Canara, Malabar, and Travancore, with their cheap water-carriage when no reduction is made in the case of inland districts whose inhabitants are forced to pay five or six times as much on account of freight to Railway Companies or Brinjarees.

8. I respectfully urge the issue of orders for the pre-payment of full duty before the Collectors of South Canara and Malabar enter into contracts for next season's supply of salt. There is reason to expect that the contractors will make the stricter supervision which will, in future, be exercised over shipments from our works an excuse for raising their rates, so that it is not improbable that the continuance of the present system will, in future years, involve even a larger sacrifice of revenue than that brought to notice in this letter.

A.

STATEMENT of Salt exported to South Canara and Malabar during the year 1873-74.

Name of Exporter.	Number and Date of Bonds.			Quantity exported.	Quantity landed.	Deficiency.	Excess.	Per-centage.	
								Deficiency.	Excess.
				I. MDS.	I. MDS.	I. MDS.	I. MDS.		
Ahmed Hajee Tar Mahomed	50	September 1873 ..	30	3,960	3,656	304	....	8	....
	52	October ..	3	3,096	3,026	70	....	2	....
	55	„ ..	9	2,016	2,005	11	....	1	....
	88	„ ..	23	8,064	7,861	203	....	3	....
	107	„ ..	27	9,216	8,894	322	....	3	....
	112	„ ..	28	8,280	7,939	341	....	4	....
	134	November ..	7	10,000	9,438¾	561¼	....	6	....
	147	„ ..	15	7,800	7,093	707	....	9	....
	183	January 1874 ..	5	1,584	1,587	....	3	....	....
Total..	..	.....	..	54,016	51,499¾	2,519¼	3	5	....
Hajee Moosa Hajee Joosab	59	October ..	13	10,000	9,493	507	....	5	....
	62	„ ..	14	5,600	4,980	620	....	11	....
	174	December ..	18	8,400	8,190	210	....	3	....
	235	March 1874 ..	12	1,400	1,440	....	40	....	3
Total..	..	.....	..	25,400	24,103	1,337	40	6	3
Hajee Abdool Satar Hajee Abdoola	43	September ..	12	7,000	6,313¾	686¼	....	10	....
	190	January 1874 ..	9	9,708	9,399	309	....	[illegible]	....
Total..	..	.....	..	16,708	15,712¾	995¼	....	6	....
Abdoola Tullub	56	October ..	11	3,500	3,296	204	....	6	....
Abdoola Hajee Ahmed	164	December ..	2	10,000	9,425	575	....	6	....
Hajee Husoon Hajee Abdoola	91	October ..	24	10,000	9,753	247	....	2	....
	146	November ..	15	9,368	8,925⅓	442⅓	....	5	....
	170	December ..	12	10,000	9,525⅓	474⅓	....	5	....
Total..	..	.....	..	29,368	28,204	1,164	....	4	....
Esac Hajee Tar Mahomed	210	January 1874 ..	31	1,584	1,454	130	....	8	....
	245	March ..	30	4,200	3,818¾	381¼	....	9	....
Total..	..	.....	..	5,784	5,272¾	511¼	....	9	....
Thakersey Khetoy	3	April ..	22	4,320	4,098	222	....	5	....
	4	„ ..	26	2,880	2,812	68	....	2	....
Total..	...	.....	...	7,200	6,910	290	....	4	....
Nanabhoy Bomanshaw	57	October 1873 ..	13	10,000	10,136	....	136	....	1
	101	„ ..	27	8,928	8,997	....	69	....	1
	102	„ ..	..	7,856	8,001	....	145	....	2
Total..	..	.....	..	26,784	27,134	....	350	....	1
Manockjee Dhanjeebhoy	58	October 1873 ..	13	10,000	9,679	321	....	3	....
Dyal Lalla	63	October 1873 ..	14	9,792	10,004	....	212	....	2
	118	„ ..	31	10,000	9,995¾	4¼	....	....	....
	150	November ..	17	10,000	9,903¾	96¼	....	1	....
	168	December ..	8	10,000	9,892	108	....	1	....
	178	„ ..	20	2,520	2,526	....	6	....	....
	182	January 1874 ..	3	7,344	7,360	....	16	....	....
Total..	..	.....	..	49,656	49,681	209	234	....	1
Sorabshaw Ardeshir	65	October 1873 ..	14	9,648	9,602	46	....	....	....
	66	„ ..	..	9,288	9,225	63	....	1	....
	79	„ ..	17	9,612	9,693	....	81	....	1
	80	„ ..	..	9,792	9,927	....	135	....	1
	123	November ..	3	9,648	9,714	....	66	....	1
	124	„ ..	..	9,864	9,868	....	4	....	....
	127	„ ..	4	9,648	9,681	....	33	....	....
	128	„ ..	..	9,972	9,828	144	....	1	....
	142	„ ..	15	9,360	9,389	....	29	....	....
	143	„ ..	..	9,864	10,043	....	179	....	2
	144	„ ..	..	9,144	9,274¾	....	130¾	....	1
	145	„ ..	..	9,936	10,238¼	....	302¼	....	3

STATEMENT of Salt exported to South Canara and Malabar during the year 1873-74.—*(Continued)*.

Name of Exporter.	Number and Date of Bonds.			Quantity exported.	Quantity landed.	Deficiency.	Excess.	Per-centage.	
								Deficiency.	Excess.
				I. MDS.	I. MDS.	I. MDS.	I. MDS.		
Sorabshaw Ardeshir	161	December	2	8,280	8,513	....	233	....	3
	162	„	..	9,648	9,844	....	196	....	2
	163	„	..	9,000	9,090	....	90	....	1
	187	January 1874	8	9,930	10,107	....	177	....	2
	188	„	..	2,844	2,867	....	23	....	1
	207	„	28	3,068	3,164	....	96	....	3
Total..	..	.....	..	158,556	160,068	253	1,775	1	1
Bhika Bhowan	67	October 1873	15	10,000	10,145¼	....	145¼	....	1
	83	„	18	2,736	2,758¾	....	22¾	....	1
	177	December	20	9,500	9,584	....	84	....	1
Total..	..	.....	..	22,236	22,488	....	252	....	1
A. P. Brito, Brothers	69	October	16	10,000	9,983	17	....	....	....
	70	„	..	10,000	9,982⅓	17⅓	....	....	....
	71	„	..	10,000	9,984	16	....	....	....
	72	„	..	10,000	9,982⅓	17⅓	....	....	....
	73	„	..	10,000	9,989⅜	10⅛	....	....	....
	74	„	..	10,000	9,991⅛	8⅞	....	....	....
	75	„	..	10,000	9,986	14	....	....	....
	76	„	..	10,000	9,812	188	....	2	....
	77	„	..	10,000	9,954	46	....	....	....
	78	„	..	6,408	6,177	231	....	4	....
Total..	..	.....	..	96,408	95,842	566	....	1	....
Merwanjee Burjorjee	84	October 1873	18	10,000	9,626	374	....	4	....
	85	„	..	10,000	9,875	125	....	1	....
	86	„	..	4,000	3,893	107	....	3	....
Total..	..	.....	..	24,000	23,394	606	....	2½	....
Meeta Wullub	89	October 1873	24	5,376	5,369	7	....	....	....
Nussarwanjee Dorabjee	94	October 1873	25	9,936	9,997	....	61	....	1
	95	„	..	9,936	10,039	....	103	....	1
	96	„	..	9,936	9,980	....	44	....	....
Total..	..	.....	..	29,808	30,016	....	208	....	....
Framjee Cursetjee	97	October 1873	25	9,864	9,948	....	84	....	1
	98	„	..	9,000	9,103	....	103	....	1
Total..	..	.....	..	18,864	19,051	....	187	....	1
Dhunjeeshaw Pestonjee	104	October 1873	27	10,000	10,040½	13½	54	....	....
	133	November	6	3,428	3,419⅓	9⅓	1	....	....
Total..	..	.....	..	13,428	13,460	23	55	....	....
Govindram Dayaldas	108	October 1873	28	4,320	4,273	47	....	1	....
	201	January 1874	19	1,656	1,654	2	....	....	....
Total..	..	.....	..	5,976	5,927	49	....	½	....
Dyabhoy Hargovindass	110	October	28	6,984	6,822	162	....	2	....
Lilladhar Keshowjee	113	October 1873	29	10,000	9,983½	16½	....	....	....
	114	„	..	10,000	9,812¾	187¼	....	2	....
	115	„	..	10,000	9,914¼	85¾	....	1	....
	116	„	..	8,848	8,786¾	61¼	....	1	....
	156	November	29	7,072	6,919¾	152¼	....	2	....
Total..	..	.....	..	45,920	45,417	503	....	1	....
Morar Hansjee	122	November	1	10,000	9,977	23	....	....	....
	136	„	11	10,000	9,765¼	234¾	....	2	....
	158	„	29	4,940	4,882¾	57¼	....	1	....
Total..	..	.....	..	24,940	24,625	315	....	1	....

STATEMENT of Salt exported to South Canara and Malabar during the year 1873-74.—*(Continued.)*

Name of Exporter.	Number and Date of Bonds.	Quantity exported.	Quantity landed.	Deficiency.	Excess.	Per-centage. Deficiency.	Per-centage. Excess.
		I. MDS.	I. MDS.	I. MDS.	I. MDS.		
Abdool Rahim Hajee Tyeb	125 November	7,000	6,428	572	....	8	....
	160 December	2,800	2,513	287	....	10	....
	175 "	5,600	5,191¼	408¾	....	7	....
	185 January 1874	5,040	4,479¾	560¼	....	11	....
	Total.. ..	20,440	18,612	1,828	....	9	....
Pamiaaboo Bucker	137 November	2,736	2,737	....	1	....	....
	239 March 1874	3,168 (*a*)	....	....	....	....	....
	Total.. ..	5,904	2,737	....	1	....	....
Cursetjee Hormasjee	149 November	2,310	2,304	6	....	....	....
	159 December	3,096	2,939	157	5	....	....
	Total.. ..	5,406	5,243	163	3	....	....
Goosladjee Nowrojee	151 November	7,506	7,474	32	....	....	....
	Total.. ..	7,506	7,474	32	....	....	....
Jamnadas Dayabhoy	186 January 1874	3,960	3,999	....	39	....	1
	Total.. ..	3,960	3,999	....	39	....	1
	Grand Total.. ..	730,960	721,471¼	12,632¾	3,144	2	- 1

(*a*) Landing Certificate wanting.

(Signed) C. PRITCHARD,
Collector of Salt Revenue.

ABSTRACT.

	South Canara and Malabar.					
	Quantity exported.	Quantity landed.	Deficiency.	Excess.	Per-centage of deficiency on quantity landed.	Per-centage of excess on quantity landed.
	I. MDS.	I. MDS.	I. MDS.	I. MDS.		
Grand Total.....	734,128	721,471¼	12,632¾	3,144	.....	.....
Deduct—						
Quantity in respect to which landing certificates have not been received	3,168	.....	.....	.....	.....	.....
Quantity on which excess has resulted..	270,094	273,238	.....	3,144	.....	1
Quantity on which deficiencies have resulted	460,866	448,233¼	12,632¾	.....	3	.....
Net..	730,960	721,471¼	12,632¾	3,144	2	1

DEFICIENCIES.

Number of Bonds on which the deficiencies amounted to	11	per cent...	2			
" " " "	10	" ...	2			
" " " "	9	" ..	2			
" " " "	8	" ...	3			
" " " "	7	" ...	1			
" " " "	6	" ...	3			
" " " "	5	" ...	5			
" " " "	4	" ...	3			
" " " "	3	" ...	6			
" " " "	2	" ...	8			
" " " "	1	" ...	12			
" " " "	Below 1	" ...	15			
						62

EXCESSES.

Number of Bonds on which the excess amounted to	3	per cent...	4			
" " "	2	" ...	5			
" " "	1	" ...	15			
" " "	Below 1	" ...	10			
						34
Landing Certificate wanting						1
					Total...	97

(Signed) C. PRITCHARD,
Collector of Salt Revenue.

B.

STATEMENT of Salt exported to

Name of Exporter.	Number and Date of Bond.			Quantity exported.
				I. MDS.
Ahmed Hajee Tar Mahomed ..	38	September 1873 ..	10	7,700
	41	,,	11	8,750
	47	,,	16	3,850
	48	,,	.....	6,720
	106	October ..	27	3,360
	135	November ..	7	8,750
	148	,,	15	10,000
	169	December ..	6	2,380
	202	January 1874 ..	20	4,200
Total ..	.....	.....	.....	55,710
Abdoola Allana	39	September ..	10	3,500
	64	October ..	14	2,100
	154	November ..	21	3,850
	172	December ..	16	4,550
	216	February 1874 ..	4	2,170
Total ..	.....	.....	.....	16,170
Hajee Moosa Hajee Joosab ..	40	September ..	10	10,000
	45	,,	13	10,000
	46	,,	15	2,450
	90	October ..	24	10,000
	126	November ..	3	10,000
	140	,,	14	10,000
	155	,,	21	10,000
	173	December ..	16	9,036
	181	,,	29	10,000
	204	January 1874 ..	20	10,000
	219	February ..	9	6,840
	237	March ..	18	2,100
Total..	.....	.....	.....	100,426
Hajee Abdool Salar Hajee Abdoola	42	September ..	12	7,000
	49	,,	23	9,030
	215	February 1874 ..	4	3,000
Total..	.....	.....	.....	19,030
Abdoola Tullub	68	October ..	15	7,700
	121	,,	31	2,450
	166	December ..	6	6,300
	167	,,	.....	4,900
	214	February 1874 ..	3	4,900
	233	March ..	5	2,800
Total ..	.....	.....	.....	29,050

Cochin and Travancore during the year 1873-74.

Quantity landed.	Deficiency.	Excess.	PER-CENTAGE.	
			Deficiency.	Excess.
I. MDS.	I. MDS.	I. MDS.		
6,931⅓	768⅓	.....	10	.....
8,139¾	610¼	.....	7	.....
3,465	385	.....	10	.....
6,051	669	.....	10	.....
3,028	332	.....	10	.....
7,936	814	.....	9	.....
9,046⅓	953⅓	.....	10	.....
2,166¾	213¼	.....	9	.....
3,797	403	.....	10	.....
50,561	5,148⅓	.....	9	.....
3,153	347	.....	10	.....
1,894¼	205¾	.....	10	.....
3,472¼	377¾	.....	10	.....
4,111¼	438¾	.....	10	.....
2,018	152	.....	7	.....
14,648¾	1,521¼	.....	9	.....
9,047·8	952·32	.....	10	.....
9,009	991	.....	10	.....
2,210	240	.....	10	.....
9,114·12	885·28	.....	9	.....
9,173⅓	826⅓	.....	8	.....
9,286¾	713¼	.....	7	.....
9,115¼	884¾	.....	9	.....
8,227	809	.....	9	.....
9,199⅓	800⅓	.....	8	.....
9,235	765	.....	8	.....
6,526	314	.....	5	.....
2,011¾	88¼	.....	4	.....
92,155¼	8,270¾	.....	8	.....
6,276	724	.....	10	.....
8,135¾	894¼	.....	10	.....
2,703¾	296¼	.....	10	.....
17,115⅓	1,915⅓	.....	10	.....
7,355⅓	344⅓	.....	4	.....
2,356⅓	93⅓	.....	4	.....
6,032	268	.....	4	.....
4,421	479	.....	10	.....
4,421	479	.....	10	.....
2,612	188	.....	6	.....
27,198	1,851	.....	6	.....

STATEMENT of Salt exported to

Name of Exporter.	Number and Date of Bond.			Quantity exported.
				IN. MDS.
Abdoola Hajee Ahmed	92	October.....	25	10,000
	93	"	..	10,000
	119	"	29	10,000
	120	"	..	3,500
	129	November.....	4	3,500
	130	"	..	1,400
	131	"	..	7,200
	138	"	12	10,000
	139	"	..	7,000
	141	"	15	10,000
	153	"	21	7,000
	165	December	2	3,600
	171	"	15	10,000
	176	"	20	10,000
	179	"	27	10,000
	180	"	..	7,000 (a)
	184	January 1874	6	10,000
	189	"	8	6,740
	191	"	14	10,000 (b)
	192	"	..	10,000
	203	"	20	10,000
	205	"	..	10,000
	217	February	4	10,000 (c)
	222	"	14	3,500
	223	"	..	3,360
	227	"	19	2,800
	230	March	4	2,120
	231	"	..	3,780
	234	"	6	3,780 (d)
	236	"	18	7,000 (e)
	238	"	20	
Total ..	.....	.....	..	223,280
Hajee Husson Hajee Abdoola ..	103	October	27	10,000
	132	November.....	5	1,900
	157	"	29	7,560
Total ..	.....	.....	..	19,460
Esac Hajee Tar Mahomed	152	November.....	20	2,450
	211	January 1874	31	5,250
Total ..	.....	.....	..	7,700
Grand Total ..	.....	.....	..	470,826

Cochin and Travancore during the year 1873-74.—*(Continued.)*

Quantity landed.	Deficiency.	Excess.	Per-centage. Deficiency.	Per-centage. Excess.
IN. MDS.	IN. MDS.	IN. MDS.		
9,059¼	940¾	.....	7	.....
8,995	1,005	.....	10	.....
9,005⅓	990⅔	.....	10	.....
3,164	336	.....	10	.....
3,163¾	336¼	.....	9	.....
1,274	126	.....	10	.....
6,488¾	711¼	.....	10	.....
9,001	999	.....	10	.....
6,308	692	.....	10	.....
9,031¾	968¼	.....	10	.....
6,308¾	691¼	.....	10	.....
3,244¾	355¼	.....	10	.....
8,987¾	1,012¼	.....	10	.....
9,001	999	.....	10	.....
8,993⅓	1,006⅔	.....	10	.....
9,001	999	.....		.....
8,938⅓	1,061⅔	.....	11	.....
5,910¼	829¾	.....	12	.....
8,988⅓	1,011⅔	.....	10	.....
8,979⅔	1,020⅓	.....	10	.....
8,962¾	1,037¼	.....	10	.....
3,252¼	247¾	.....	7	.....
2,780	580	.....	17⅓	.....
2,523¼	276¾	.....	10	.....
1,907⅔	212⅓	.....	10	.....
3,408¾	371¼	.....	9¾	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
166,683	18,817	.....	10	.....
9,006	994	.....	10	.....
1,711	189	.....	10	.....
6,819⅓	740⅔	.....	10	.....
17,536⅓	1,923⅔	.....	10	.....
2,213¼	236¾	.....	10	.....
4,734	516	.....	10	.....
6,947¼	752¾	.....	10	.....
392,845⅓	40,200⅔	.....	9	.....

(Signed) C. PRITCHARD,
Collector of Salt Revenue.

ABSTRACT.

—	Cochin and Travancore.			
	Quantity exported.	Quantity landed.	Deficiency.	Per-centage of Column 4 on Column 3.
1	2	3	4	5
Grand Total ..	IN. MDS. 470,826	IN. MDS. 392,845½	IN. MDS. 40,200½	.....
Deduct—				
Quantity in receipt to which landing certificates have not been received ..	37,780	.....	.....	.....
Quantity on which excesses have resulted..	.....	.....	.....	.....
Quantity on which deficiencies have resulted	433,046	392,845½	40,200½	9
Net ..	433,046	392,845½	40,200½	9
	.....	.....	.....	.....

DEFICIENCIES.

Number of Bonds on which the deficiencies amounted to	17½	per-cent.	1
,, ,, ,, ...	12	,,	1
,, ,, ,, ...	11	,,	42
,, ,, ,, ...	10	,,	1
,, ,, ,, ...	9¾	,,	7
,, ,, ,, ...	9	,,	3
,, ,, ,, ...	8	,,	4
,, ,, ,, ...	7	,,	1
,, ,, ,, ...	6	,,	1
,, ,, ,, ...	5	,,	1
,, ,, ,, ...	4	,,	—
			66
Landing certificates not yet received ..			5
Total ..			71

(Signed) C. PRITCHARD,
Collector of Salt Revenue.

Enclosure No. 1.

From C. PRITCHARD, Esq., Collector of Salt Revenue, to the Chief Secretary to Government, Bombay, dated Poona, 18th July 1874, No. 3,904.

I have the honor to report, in continuation of my letters noted in the margin, that I have just received the accompanying Notice from the Collector of Malabar, calling for tenders for the supply of 606,000 Indian maunds, Bombay

No. 3,493, dated 30th June 1874.
,, 3,776, ,, 13th July ,,

salt, during the ensuing season. I have also received a telegram from the Collector of South Canara stating that the quantity which he will require during the same period is 150,000 maunds. The total demand, therefore, amounts to Indian maunds 756,000, and the remission of Salt-tax, or rather loss of revenue which will result if that quantity is supplied on the present system at the average rates, is Rs. 2,36,250. If traders should raise their rates in anticipation of greater strictness being exercised over the removal of salt from the works in Bombay, the cost of the salt will be increased and the loss of revenue will be greater.

2. It will be observed that the 14th paragraph of the Notice requires parties tendering to state also the price at which they are prepared to take up contracts if the pre-payment of full duty is made compulsory. If I may presume to offer an opinion as to the course which it will be most profitable for the Government of Madras to pursue in the event of the pre-payment of duty being insisted on, I would, with deference, advise that the supply of the Malabar coast districts be left to private enterprise. Judging from the practice existing under the system now in force as exemplified by the returns submitted with my No. 3,776 of the 13th instant, and from information gathered from persons in the trade, the contracts would be taken up by one or two rich men, and sub-let by them at a profit to a number of traders of smaller means. The consumers of the salt or Government would then have to pay a middleman's profits, in addition to the actual costs of importation of the salt. There are many persons in Bombay engaged in the salt-trade, as well as merchants at Mangalore and other places on the coast, who would willingly extend their business and make shipments for Malabar; and though it is not improbable that prices would rule high at first, while the trade is new, it is not unreasonable to expect that in a short time the ordinary rules of trade would assert themselves, and that competition would bring down prices to the lowest remunerative rates. I have, for some time past, been considering whether the price of salt imported into the Southern Konkan and Rutnagherry would be cheapened if Government were to undertake the supply, or whether it is better to leave the supply of those districts as at present to private enterprise, and the result of my inquiries has been to convince me that the interference of Government in the matter would only cause a rise in the price of salt.

Soliciting orders whether I should publish the Notice as desired by the Collector of Malabar, or request him to postpone his arrangements until the question of the pre-payment of full duty has been settled, I have, etc,

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NOTICE.

Tenders are hereby invited for the supply of 5,050 garces, equal to 606,000 Indian maunds of salt of good quality for the district of Malabar:—

At Cannanore	550 garces of 120 Indian Mds. each.	The salt to be supplied from 15th October 1874 to end of April 1875.
Tellicherry	700 do. ..	
Calicut	900 do. ..	
Beypore	1,400 do. ..	
Ponani	1,400 do. ..	
Chowghaut	50 do. ..	
Cochin	50 do. ..	
	5,050	

2. Tenders will be received for any quantity or quantities (within the above limits) of 10 garce each or upwards. The periods within which the salt tendered will be delivered must be specified, and if not brought within this period it will be at the option of the Collector to receive or refuse the salt.

3. All tenders received up to the 15th August 1874 will be opened for consideration and disposal on Monday the 17th August following, in the Huzur cutcherry at Calicut, when the parties tendering or their agents are invited to attend.

4. Tenders will afterwards continue to be received for the salt remaining to be supplied until further notice.

5. Merchants in Bombay desirous of a speedy reply can communicate their tenders by telegram, reply prepaid.

6. Salt not pure and of good quality and color will be rejected. This rule will be strictly enforced. The Collector reserves right of decision on these points.

7. The tenders must specify in words at length the rate in Rupees per garce of 120 Indian maunds.

8. The expenses attendant on the landing, weighing, and storing of the salt must be defrayed by the parties tendering; and no allowance is made for wastage occurring on the voyage or in landing.

9. The salt will be received by weight according to the practice now existing in the order in which the arrivals are registered at the salt depôts.

10. The Collector reserves to himself the right of rejecting any or all of the tenders that may be received without assigning any reason for so doing.

11. Tenders to be addressed to the Collector of Malabar, and to be superscribed "Tenders for the supply of salt."

12. Parties who may tender for more than 100 garces will be required to find substantial security for the due fulfilment of their contracts, should the Collector consider it necessary.

13. Salt brought by merchants from whom tenders have not been accepted will be received, if the whole quantity has not been previously engaged for, at such prices as may appear to the Collector reasonable, with reference to the prevailing rates in the month.

14. It being in contemplation by the Bombay Government to charge full excise duty of Rs. 1-13-0 on all salt exported, parties tendering should state, 1st, the price at which they are prepared to supply if the present system is maintained; and, 2nd, the price at which they are prepared to supply if the new system is introduced.

(Signed) A. MACGREGOR,
Collector.

MALABAR,
8th July 1874.

ENCLOSURE No. 2.

From C. PRITCHARD, Esq., Collector of Salt Revenue, to the Chief Secretary to Government, Bombay, dated Poona, 20th July 1874, No. 3,913.

IN continuation of my No. 3,904, dated the 18th instant, on the subject noted in the margin, I have the honor to invite attention to the Proceedings of the Madras Government, dated the 2nd November 1867, No. 2,595, forwarded with Government Resolution (Bombay) No. 3,965, dated the 16th idem, copies of which are annexed to this letter for ready reference.

Free export of Salt to ports in the Madras Presidency.

2. Up to the year 1867 a wastage allowance of 10 per cent. was made with respect to all free shipments of salt from Bombay to ports on the Malabar coast, but in that year the allowance was withdrawn by Government Resolution, No. 3,217, dated 14th September 1867. The Government Resolution just quoted was communicated to the Governments of India and Madras, and the latter in their Proceedings with reference thereto, dated the 2nd November 1867, observed as follows:—

"It is, however, observed that this Government desire no relaxation of the rule disallowing all claim to remission of duty on wastage of salt in transit, the exporters being at liberty to recoup themselves by extra charge to the purchaser for the salt landed, and the resulting excess charge to the Travancore and Cochin Sirkars being compensated by an allowance out of their subsidy payment."

It would appear from the above observations that the Government of Madras purposed to compensate the States of Cochin and Travancore for any loss they might sustain in consequence of the withdrawal of the wastage allowance of 10 per cent., and if this purpose has been carried into effect, it seems that the 10 per cent. refunds allowed to shippers by the Travancore and Cochin Durbars, noticed in paragraph 3 of my No. 3,776, dated the 13th instant, are ultimately borne by the Imperial revenue. The refunds made on last year's shipments amount to about Rs. 70,000 by which amount the estimated loss of revenue (paragraph 7 of my No. 3,776, dated the 13th instant), must be increased, so that the total loss of revenue caused by the concession of the privilege of free exports to Madras ports may be fairly assessed at Rs. 6,20,000 a year. The results of the system are curious. A vessel ships a cargo of Bombay salt for Travancore of which one-tenth part is smuggled on the voyage, and the balance is delivered to the Durbar's agent at Allepey. Duty on the quantity smuggled is levied from the shipper in Bombay, but the amount is returned to him by the Durbar, who, in their turn, are recouped for the expenditure by a corresponding deduction from the tribute due by them to the Madras Exchequer.

ENCLOSURE No. 3.

From the HON. F. S. CHAPMAN, Chief Secretary to the Government of Bombay, to A. O. HUME, Esq., C.B., Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce, Calcutta, dated Bombay Castle, 24th July 1874, No. 3,884/164-R.

IN continuation of my letter No. 3,617/151-R., dated the 14th instant, I am directed by His Excellency the Governor in Council to forward, for submission to the Government of India, the accompanying copies of letters, No. 3,776, of the 13th idem, with enclosures, and No. 3,913, dated the 20th instant, from the Collector of Salt Revenue, and to request that the Supreme Government will be pleased to favor this Government with an early intimation of their wishes in respect to the proposal to discontinue the practice of shipments of salt to Calcutta and the Malabar coast on payment of nominal duty.

2. From the accompanying copy of a further letter, No. 3,904, dated the 18th instant, from the Collector of Salt Revenue, it will be seen that the Collector of Malabar has issued a Notice inviting tenders up to the 15th August next for the supply of salt for the district of Malabar. I am, therefore, directed to request that the orders of the Government of India may be communicated to both the Government of Madras and this Government by wire.

No. 317. ORDER THEREON, 30th October 1874, No. 1,376.

Separate Revenue, No. 26.
Salt.

THE attention of the Resident of Travancore and Cochin will be called to the comparison drawn in Mr. Pritchard's letter of the 13th July 1874, No. 3,776, between the imports of salt to the Sirkars and those to Malabar and Canara; and he will report on the alleged excess above actual requirements and the large wastage, with such suggestions as may occur to him for reducing both to a minimum.

(True Extract.)

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

To the Resident in Travancore and Cochin.
" the Board of Revenue.

Exd. F. R. Bantleman.

Govt. of 1874 Madras

REVENUE.

To

THE RESIDENT IN TRAVANCORE AND COCHIN, &c., &c., &c.

Dated October 1875.

Read

Encl.

G. O. 30th October 1874 N. 1476.

OCTOBER.
Nos. 3 to 5.

Proposal of the Bombay Government to dispense with the Outdated System of supplying Salt to Malabar Coast Districts.—Inviting the opinion of the Resident of Travancore and Cochin to a comparison drawn by the Collector of Salt Revenue, Bombay, between the Superintendence Establishment and those in Malabar and Canara, and calling for a report on the alleged excessive charges and requirements, and the best practicable, with suggestions for reducing both to a minimum.

M

No. 3882 of 1874.

Revenue Department

Bombay Castle 24th July 1874.

To,

The Chief Secretary to the
Government of Madras.

Sir,

I am directed to forward, for the information of the Government of Madras, a Letter from the Coll.r of Salt Revenue the accompanying Copies of the papers noted in the margin, and to solicit the attention of His Excellency the Governor in Council to the proposal therein made to do away altogether with the contract system of supplying salt for the Malabar Coast District, and to leave such supplies to private enterprize.

Enclosures.

Letter from Coll.r of Salt Revenue No. 3776, dated 15th July 1874, with enclosures.

Letter from ditto No. 3904, dated 18th July 1874, with 1 enclosure.

Letter from ditto No. 3913, dated 20th July 1874.

Letter to the Government of India No. 3883. 164 R. dated 24th July 1874.

I have the honor to be,

Sir,

Your most Obed.t Servant

J. Morrieson

For Chief Secretary to Govt.

WB

3/6

No 3776 of 1874.

To,

The Chief Secretary

to Government

Bombay

Poona 13th July 1874.

Sir,

In continuation of my No 3498, dated the 30th ultimo, and with special reference to the question of the prepayment of full duty on salt exported from works in this presidency to the Malabar Coast, I have the honor to submit with explanations and remarks the accompanying Statements, exhibiting the details of the free export salt trade with ports in the Madras presidency during the past year.

2. Statement A shows the exports to ports in the British Collectorates of South Canara and Malabar: Statement B those to foreign ports in the Native States of Cochin and Travancore.

3. The first point to which I would invite attention is the extraordinary difference between

between the proportions of the quantities
landed to the quantities shipped to the two
sets of ports. The quantities shipped to British
ports amount to Indian maunds 7,34,118
and the deliveries to Indian maunds 7,21,461,
showing an average deficiency of less than
2 percent; while of Indian maunds 4,70,826
shipped for ports in Cochin and Travancore
(less 37,780 maunds in respect of which
landing certificates have not yet come to
hand) only Indian maunds 3,92,845 have
been accounted for as landed, showing an
average deficiency exceeding 9 per cent.
Shipments to either set of ports are made
under precisely similar conditions, and in
the same class of vessels, and so far as I
am aware there is nothing in the circum-
stances of the voyage to Travancore ports
to make the wastage of salt cargoes greater
than on the voyage to Malabar. The real
explanation of the large deficiencies reported
on cargoes shipped for ports in Travancore
and Cochin lies, I believe, in the circum-
stance that the Government of those States
allows

allows shippers a refund of the amount of
duty levied in Bombay on deficiencies not
exceeding 10 percent of the manifested cargoes,
while no wastage allowance whatever is
granted on shipments to South Canara and
Malabar. In other words if a trader ships
100 maunds salt for a British port and
lands only 90 maunds, the duty on the 10
maunds deficient is recovered from the
deposit made in my office, and the shipper
bears the loss; but if the shipment is made
to a Travancore port the Durbar refunds to
the shipper the duty on the 10 maunds de-
ficient which I levy in Bombay. It needs
no argument to show that this practice
creates a direct incentive both to shippers
and the crews of the carrying vessels to
smuggle ashore portions of cargoes manifested
for Travancore ports at some of the numer-
ous British villages passed on the voyage.
It is important to remember that under
the present conditions of the trade the crews
of the carrying vessels can smuggle whether
the shippers wish it or no, and in the case

of

of the Travancore trade without causing the shippers any loss whatever.

4. The same circumstances explain the frequent occurrence of excesses in cargoes of vessels carrying salt to British ports, and the total absence of excesses in cargoes landed in Travancore. — Statement A shows that some exporters have systematically removed more salt than they were entitled to take under the permits granted them. The operations of these men will be carefully watched in future, and I trust that the checks which the new Salt Act enables the Department to exercise over weighments at the works will effectually prevent the continuance of this malpractice.

5. The shipments to Travancore ports during the year aggregated Indian maunds 4,70,826 and allowing for an average deficiency of 9 per cent on the entire shipments, the quantities landed amounted to about Indian maunds 4,28,454. The population of Cochin and Travancore according to the returns of the recent census is 19,00,000 persons

persons, so that the imports of salt from Bombay sufficed for a consumption of 18½ lbs per head, a rate unknown in any part of India subject to the Salt tax. It appears from correspondence between the Governments of India and Madras that the convention of 1865 was not concluded without some apprehension of the possibility of Travancore salt displacing British excised salt in certain Madras districts as soon as the preventive establishments were withdrawn from the Travancore Frontier and it is evident from the relative geographical positions of the Travancore State and the Malabar, Coimbatore, Madura, and Tinnevelly Collectorates, that the selling price of salt on the sea-board of all those districts being uniform, the portions of the British districts marching with the Travancore frontier can obtain salt at cheaper rates via Travancore than from the more distant Government warehouses. The figures just quoted seem to indicate that the contingency apprehended has become

a

a fact, and that a considerable quantity of Salt exists in Cochin and Travancore now finds its way into British districts.

The average price of Salt in the Bombay presidency and in Travancore is about the same, the condition and habits of the people are not dissimilar, and the consumption of Salt in the Bombay presidency averages something less than 10 lbs per head. Assuming that the consumption of Travancore is equal to that of Bombay, Travancore imported from Bombay last year Indian Maunds 1,82,113 in excess of her own requirements, and if, as does not seem improbable, that excess was consumed in British districts, the system under which Salt is now supplied to Travancore caused a loss of Imperial Revenue amounting to more than Rupees 3,30,000. I am informed but am not in a position to state positively that Travancore imports Salt from Goa and Mallywar as well as from Bombay and if this is the case the loss of Revenue must have been even greater

greater than the amount just mentioned.

6. The imports of Salt into the South Canara & Malabar districts last year amounted to Indian Maunds 7,24,000 * I do not know the exact rates at which last year's contracts were leased, but the average cost to Government of Salt delivered into the Stores on the Malabar Coast is 8 annas per Maund. This salt is sold at the uniform price of Rs 2 per Maund, so that although the rate of Salt duty in Madras and Bombay is nominally the same the consumers of Salt imported into Malabar and Canara pay a tax of only Rs 1-8-0 per Maund instead of Rupees 1-13-0. The loss of revenue on Salt supplied last year by Bombay to British ports in the Madras presidency amounted therefore, to Rs 2,26,250 in addition to which there was a further loss of small amounts on the imports into the same places from Goa.

7. It may then I think be safely affirmed that, apart from the loss from smuggling which is inseparable from the system

* aggregating about ½ lac Maunds

system, the privilege of free export conceded to the Malabar Coast Collectorates and Travancore entailed last season a sacrifice of Revenue amounting to at least Rupees 5,50,000. And as last year's exports are below the average, being Indian Maunds 1,54,094 less than those of the preceding year, the average annual loss probably exceeds that amount. The obvious remedy is pre-payment of full duty. With compulsory prepayment of duty, a restriction of the carriage coastwise of unexcised salt to square rigged vessels, and the new Salt Act, I have every confidence that the smuggling which now prevails may be effectually checked, and that a largely increased revenue will be realized. These results cannot of course be achieved without causing a rise in the price of salt in the Malabar coast districts, but of this the people will have no just cause of complaint, as the land assessment which they now pay is notoriously lower than that prevailing in the adjacent districts

districts of the Bombay Presidency, which have always imported salt from the same works as Malabar, and have prepaid full duty. The inhabitants of the Malabar districts, again occupy a very favourable position with regard to the cheap carriage of Salt. The cost of carriage of a Maund of Salt from Bombay to the most distant port in Malabar is only from 2 to 3 annas while the Railway freight on the many lakhs of Maunds exported inland from Bombay and the Ruvee varies from 8 annas to Rs 1-8-0 per Maund, and much of this Salt pays Inland Customs Duty as well as Bombay excise. There is no apparent reason why a special reduction of the Salt tax should be made in favour of the people of South Canara, Malabar, and Travancore with their cheap water carriage when no reduction is made in the case of Inland districts whose inhabitants are forced to pay five or six times as much on account of freight to Railway Companies or Brinjarees.

3rd I respectfully urge the issue of orders for the prepayment of full duty before the Collectors of South Canara and Malabar enter into contracts for next season's supply of Salt. There is reason to expect that the Contractors will make the stricter supervision which will in future be exercised over shipments from our works an excuse for raising their rates, so that it is not improbable that the continuance of the present system will in future years involve even a larger sacrifice of revenue than that brought to notice in this letter.

I have the honor &c.

(Signed) C. Pritchard

Collector of Salt Revenue

Statement A

Exports to ports in the South Canara & Malabar Collectorates during 1873/74

Statement of Salt exported to South ... ara and Malabar during the year 1873/74.

Name of exporter	No. and date of Bonds			Quantity exported Indian Maunds	Deficiency in Quantity delivered Maunds	Excess	Percentage Deficiency	Excess
Ahmed Hajee Jar Mahomed	50	1873 September	30	3,960	3,656	304	"	8 "
	52	October	8	3,096	3,026	70	"	2 "
	55	"	9	2,016	2,005	11	"	1 "
	88	"	23	8,064	7,861	203	"	3 "
	107	"	27	9,216	8,894	322	"	3 "
	112	"	28	8,280	7,939	341	"	4 "
	134	November	7	10,000	9,438¾	561¼	"	6 "
	147	"	15	7,800	7,093	707	"	9 "
	183	1874 January	5	1,584	1,587	"	3 "	"
Total	"	"	"	54,016	51,499¾	2512¼	"	"
Hajee Moosa Hajee Joosab	59	October	13	10,000	9,493	507	"	5 "
	62	"	14	5,600	4,980	620	"	11 "
	174	December	18	8,400	8,190	210	"	3 "
	285	1874 March	12	1,400	1,400	"	40 "	3
Total	"	"	"	25,400	24,063¾	1337¼	"	"
Hajee Abdool Sater Hajee Abdoola	43	September	12	7,000	6,313¾	686¼	"	10 "
	170	1874 January	9	9,708	9,399	309	"	3 "
Total	"	"	"	16,708	15,713¾	995¼	"	6 "
Abdoolla Sullub	56	October	11	3,500	3,296	204	"	6 "
Abdoola Hajee Ahmed	164	December	2	10,000	9,425	575	"	6 "
Hajee Hasoon Hajee Abdoola	91	October	24	10,000	9,753	247	"	2 "
	146	November	15	9,368	8,925½	442½	"	5 "
	170	December	12	10,000	9,525½	474½	"	5 "
Total	"	"	"	29,368	28,204	1164	"	"
Esac Hajee Jar Mahomed	210	1874 January	31	1,584	1,454	130	"	8 "
	245	March	30	4,200	3,818¾	381¼	"	9 "
Total	"	"	"	5,784	5,272¾	511¼	"	"
Thakersey Theloy	3	April	22	4,320	4098	222	"	5 "
	4	"	26	2880	2812	68	"	2 "
Total	"	"	"	7,200	6,910	290	"	"
Nanabhoy Bomanshaw	57	October/73	13	10,000	10,136	"	136	" 1
	101	"	24	8,928	8,977	"	69	" 1
	102	"	"	7,856	8,001	"	145	" 2
Total	"	"	"	26,784	27,114	"	330	" "

Statement of Salt exported to South Canara and Malabar during the year 1873/74.

Name of exporter	No. and date of Bonds		Quantity exported Indian Mds	Quantity landed Indian Mds	Deficiency	Excess	Percentage Deficiency	Percentage Excess
Merwanjee Burjorjee	84	October/73	18	15,000	9,626	374	"	4	"
	85	"	"	10,000	9,875	125	"	1	"
	86	"	"	4,000	3,893	107	"	3	"
Total				29,000	23,394	606	"	2	"
Meeta Mullub	89	Oct 2/73	24	5,376	5,369	7	"	"	"
Nusserwanjee Dorabjee	94	Oct 2/73	25	9,936	9,997	"	61	"	1
	95	"	"	9,936	10,039	"	103	"	1
	96			9,936	7,980	"	44	"	
Total				29,808	28,016				
Framjee Curretjee	97	Oct 2/73	25	9,864	9,948	"	84	"	1
	98	"	"	9,000	9,103	"	103	"	1
Total				18,864	19,051				
Dhunjeebhaw Pestonjee	104	Oct 2/1873	27	10,000	10,060 1/2	13 1/2	54	"	"
	133	November	6	3,428	3419 1/2	9 1/2	1	"	"
Total				13,428	13,480	23	55		
Govindram Dayaldas	108	Oct 2/73	28	4,320	4,273	47	"	1	"
	201	1874 January	19	1,656	1,654	2	"	"	"
Total	"			5,976	5,927	49			
Dyabhoy Harpovindass	110	October	28	6,984	6822	162	"	2	"
Lilladhar Keeshowjee	113	Oct 2/73	29	10,000	9,983 1/2	16 1/2	"	"	"
	114	"	"	10,000	9,812 3/4	187 1/4	"	2	"
	115	"	"	8,843	9,914 1/4	85 3/4	"	1	"
	116	"	"	7,072	8,786 3/4	61 1/4	"	1	"
	156	November	29		6,519 3/4	152 1/4	"	2	"
Total				35,915	35,747	168			
Morar Hansjee	122	Nov 2/	1	10,000	9,977	23	"	"	"
	136	"	11	10,000	9,765 1/4	234 3/4	"	2	"
	158	"	29	4,940	4,882 3/4	57 1/4	"	1	"
Total				24,940	24,625	315			
Abdool Rahim Hajee Tyeb	125	Nov 2/	3	7,000	6,428	572	"	8	"
	160	Dec 2/	2	2,800	2,513	287	"	10	"
	175		18	5,600	5,791 1/4	408 3/4	"	7	"
	185	1874 January	6	5,040	4479 3/4	560 1/4	"	11	"
Total				20,440	19,212	1,228			
Canicaboo Butker	137	Nov 2/	11	2,736	2,737	"	1	"	"
	239	March/74	21	3,168 (A)					
Curretjee Hormasjee	147	Nov 2/	17	2,310	2304	6	"	"	"
	159	Dec 2/	1	3,096	2739	157	5	"	"
Total				5,406	5043	163			
Goosladjee Nowrojee	151	Nov 2/	18	7,506	7474	32	"	"	1
Jamsetjee Dayabhoy	186	January/74	6	3,760	3799	39	"	"	"
Grand Total				149,718					

(A) Landing certificate wanting.

Signed C. Butchard
Collector of Salt Revenue

Abstract

South Canara and Malabar

	Quantity exported	Quantity landed	Deficiency	Excess	Deficiency Percentage of deficiency on quantity landed	Percentage of excess on quantity landed
Grand Total	734128	721471 1/4	12632 3/4	3144		
Deduct.						
Quantity in respect to which landing certificates have not been received	3168	"	"	"	"	
Quantity on which excess has resulted	270074	273238	"	3144	"	1
Quantity on which deficiency have resulted	460866	448233 1/4	12632 3/4	"	3	
Net	730960	721471 1/4	12632 3/4	3144	2	1

Deficiencies

Number of Bonds on which the deficiencies amounted to	11	per cent	2
" " " "	10	"	2
" " " "	9	"	2
" " " "	8	"	8
" " " "	7	"	1
" " " "	6	"	3
" " " "	5	"	5
" " " "	4	"	3
" " " "	3	"	6
" " " "	2	"	8
" " " "	1	"	12
" " " Below	1	"	15 62

Excesses

No of Bonds on which the excess amounted to	3	per cent	6
" " " "	2	"	5
" " " "	1	"	15
" " " Below	1	"	10 34
Landing certificate wanting			1
		Total	97

Signed C. Pritchard
Collector of Salt Rev.

Recd 24/7

Statement B.

Exports to Ports in Cochin and Travancore

during 1873/74.

Statement of Salt exported to

B.

Name of Exporter	No. and date of Bond			Quantity exported Indian Maunds
Ahmed Hajee Jar Mahomed	38	1873 Sept.	10	7,700
	41	"	11	8,750
	47	"	16	3,850
	48	"	"	6,720
	106	Oct.	27	3,360
	135	Nov.	7	8,750
	148	"	15	10,000
	169	Dec.	6	2,380
	202	1874 Jany.	20	4,200
Total				55710
Abdoola Allana	39	Sept.	10	3,500
	64	Oct.	14	2,100
	154	Nov.	21	3,850
	172	Dec.	16	4,550
	216	1874 Febry.	4	2,170
Total				16170
Hajee Moosa Hajee Joosab	40	Sept.	10	10,000
	45	"	13	10,000
	46	"	15	2,450
	90	Oct.	24	10,000
	126	Nov.	3	10,000
	140	"	14	10,000
	155	"	21	10,000
	173	Dec.	16	9036
	181	"	29	10,000
	204	1874 January	20	10,000
	219	February	9	6,840
	237	March	18	2,100
Total				100,426
Hajee Abdool Salar Hajee Abdoola	42	Sept.	12	7,000
	49	"	23	9,030
	215	1874 Febry.	4	3,000
Total				19030
Abdoola Sullub	68	Oct.	15	7,700
	121	"	31	2,450
	166	Dec.	6	6,300
	167	"	"	4,900
	214	1874 Febry.	3	4,900
	233	March	5	2,800
Total				29050

Cochin & Travancore during the year 1873/74.

Quantity landed Indian Maunds	Deficiency Md. Maunds	Md. Viss	Excess Md. Maunds	Md. Viss	Percentage Deficiency	Excess
6931 1/2	768 1/2	"	10	"		
8139 3/4	610 1/4	"	7	"		
3465	385	"	10	"		
4057	669	"	10	"		
3028	332	"	10	"		
7936	814	"	9	"		
9046 1/2	953 1/2	"	9	"		
2166 3/4	213 1/4	"	10	"		
3797	403	"	10	"		
305	48 1/2	"				
3153	347	"	10	"		
1894 1/4	205 3/4	"	10	"		
3472 1/4	374 3/4	"	10	"		
4111 1/4	438 3/4	"	10	"		
2018	152	"	7	"		
9047 1/8	952 32	"	10	"		
9009	991	"	10	"		
2210	240	"	10	"		
9114 3/2	885 28	"	9	"		
9172 1/2	826 1/2	"	8	"		
9286 3/4	713 1/4	"	9	"		
9115 1/4	884 3/4	"	9	"		
8227	809	"	9	"		
9199 1/2	800 1/2	"	8	"		
9235	765	"	8	"		
6526	3/4	"	5	"		
2011 3/4	88 3/4	"	4	"		
	8270 3/4	"	8			
6276	724	"	10	"		
8135 3/4	894 1/4	"	10	"		
2708 3/4	296 1/4	"	10	"		
	1915		10			
7355 1/2	344 1/2	"	4	"		
2356 1/2	93 1/2	"	4	"		
6032	268	"	4	"		
4421	479	"	10	"		
4421	479	"	10	"		
2612	188	"	6	"		

Statement of Salt exported to Cochin & Travancore during the year 1873/74.

Name of Exporter	No and date of Bond			Quantity exported Indian Maunds	
Abdoola Hajee Ahmed	92	1873 Octr	25	1,0000	
	93	"	"	1,0000	
	119	"	29	10,000	
	120	"	"	3,500	
	129	Novr	4	3,500	
	130	"	"	1,400	
	131	"	"	7,200	
	138	"	12	10,000	
	139	"	"	7,000	
	141	"	15	10,000	
	153	"	21	7,000	
	165	Decr	2	3600	
	171	"	15	8,0000	
	176	"	20	10,000	
	179	"	27	10,000	
	180	"	"	10,000	
	184	1874 January	6	7,000	(a)
	189	"	8	10,000	
	191	"	14	6,740	
	192	"	"	10,000	(b)
	203	"	20	10,000	
	205	"	"	10,000	
	217	Febry	4	10,000	
	222	"	14	10,000	(c)
	223	"	"	3,500	
	227	"	19	3,360	
	230	March	4	2,800	
	231	"	"	2,120	
	234	"	6	3,780	
	236	"	18	3,780	(d)
	238	"	20	7,000	(e)
Total					
Hajee Hassan Hajee Abdoola	103	Octr	27	10,000	
	132	Novr	5	1,900	
	167	"	29	7,560	
Total					
Esack Hajee Tar Mahomed	162	Novr	20	2450	
	211	1874 January	31	6,250	
Total					
Grand Total				470,826	

Quantity Landed Indian Maunds	Deficiency Md. Maunds	Sd. Maunds	Excess Md. Maunds	Sd. Maunds	Percentage Deficiency	Excess
9,059 1/4	740 3/4				7	
8,996	1005				10	
9,005 1/2	990 1/2				10	
3,164	336				10	
3,163 3/4	336 1/4				10	
1,274	126				9	
6,488 3/4	711 1/4				10	
9,001	999				10	
6,308	692				10	
9,031 3/4	968 1/4				10	
6,308 3/4	691 1/4				10	
3,264 3/4	353 1/4				10	
8,987 3/4	1012 1/4				10	
9,001	999				10	
8,993 1/2	1006 1/2				10	
9,001	999				10	
8,938 1/2	1061 1/2				11	
8,910 1/4	829 3/4				12	
8,988 1/2	1011 1/2				10	
8,977 1/2	1020 1/2				10	
8,962 3/4	1037 1/4				10	
3,252 1/4	247 3/4				7 1/2	
2,780	680				17 1/2	
2,523 1/4	276 3/4				10	
1,907 1/2	212 1/2				10	
3,408 3/4	371 1/4				9 3/4	
9,006	994				10	
1,711	189				10	
6,819 1/2	740 1/2				10	
2,213 1/4	236 3/4				10	
4,734	516				10	
392,845 1/2	40,200 1/2				9	

Signed C. Pritchard
Collector of Salt Revenue

Abstract

Cochin & Travancore

1	Quantity Exported 2	Quantity Landed 3	Deficiency. 4	Percentage of col 4 on Col 3. 5
Grand Total	470,826	392,845 1/2	40,200 1/2	
Deduct				
Quantity in receipt to which landing certificates have not been received	37,780	"	"	"
Quantity on which excesses have resulted	"	"	"	"
Quantity on which deficiencies have resulted-	433,046	392,845 1/2	40,200 1/2	9
	433,046	392,845 1/2	40,200 1/2	9
Net				

Deficiencies.

No of Boards on which the deficiencies amounted to		
14 1/2	percent	1
12	"	1
11	"	1
10	"	42
9 3/4	"	1
9	"	7
8	"	3
7	"	4
6	"	1
5	"	1
4	"	1
		66
Landing certificates not yet received		5
Total		71

(Signed) C. Pritchard
Collector of Salt Revenue.

Augt 24/74

No. 3904 of 1874

To,

The Chief Secretary to Govt.
Bombay

Poona, 18th July 1874

Sir,

I have the honor to report, in continuation of my letters noted in the margin, that I have just received the accompanying notice from the Collector of Malabar, calling for tenders for the supply of 6,06,000 Cochin Maunds Bombay Salt during the ensuing season. I have also received a telegram from the Collector of South Canara stating that the quantity which he will require during the same period is 1,50,000 maunds. The total demand therefore amounts to 7,56,000 Indian Maunds and the remission of Salt-tax, or rather loss of revenue, which will result if that quantity is supplied on the present system at

No. 3498, dated 30th June 1874
No. 3776, dated 13th July 1874

at the average rates is Rupees 2,36,250.
If traders should raise their rates
in anticipation of greater strictness
being exercised over the removal of
salt from the works in Bombay, the
cost of the salt will be increased and
the loss of revenue will be greater -
2. It will be observed that the 16th
para: of the notice requires parties
tendering to state also the price at
which they are prepared to take up
Contracts if the prepayment of full
duty is made compulsory - If I
may presume to offer an opinion
as to the course which it will be
most profitable for the Government
of Madras to pursue in the event
of the prepayment of duty being
insisted on, I would with deference
advise that the supply of the Malabar
Coast Districts be left to private
enterprise - Judging from the prac-
-tice existing under the system
now in force as exemplified by the
returns submitted with my No. 3776
of

of the 13th instant, and from in-
-formation gathered from persons
in the trade, the Contracts would be
taken up by one or two rich men,
and sublet by them at a profit
to a number of traders of smaller
means - The consumers of the Salt
or Government, would then have
to pay a middlemans profits, in
addition to the actual cost of im-
-portation of the Salt - There are
many persons in Bombay engaged
in the Salt trade, as well as mer-
-chants at Mangalore and other
places on the Coast, who would willingly
extend their business and make
shipments for Malabar, and though
it is not improbable that prices
would rule high at first, while the
trade is new, it is not unreasonable
to expect that in a short time the
ordinary rules of trade would
assert themselves, and that com-
-petition would bring down prices
to the lowest remunerative rates -

J

I have for some time past been considering whether the price of Salt imported into the Southern Konkan and Ratnagherry would be cheapened if Government were to undertake the supply, or whether it is better to leave the supply of those Districts as at present to private enterprise, and the result of my enquiries has been to convince me that the interference of Government in the matter would only cause a rise in the price of Salt.

Soliciting orders whether I should publish the notice as desired by the Collector of Malabar, or request him to postpone his arrangements until the question of the pre-payment of full duty has been settled

I have the honor &c

Sd/ C. B. Pritchard

Collector of Salt Revenue

69

Notice

Tenders are hereby invited for the supply of 5050 Garces, equal to 6,06,000 Indian Maunds of salt of good quality, for the District of Malabar:-

At Cannanore	550	Garces of 120 Indian Mds each	The salt to be supplied from 15th October 1874 to the end of April 1875.
Tellicherry	700	do.	
Calicut	900	do.	
Beypore	1400	do.	
Ponani	1400	do.	
Chowghat	50	do.	
Cochin	50	do.	
	5050		

2. Tenders will be received for any quantity or quantities (within the above limits) of 10 Garces each, or upwards. The periods within which the salt tendered will be delivered must be specified, and if not brought within this period it will be at the option of the Collector to receive or refuse the salt.

3. All tenders received up to the 15th August 1874 will be opened for consideration and disposal on Monday the 17th August following in the Huzur Kacheri at Calicut, when the parties tendering, or their agents are invited to attend.

4. Tenders will afterwards continue to be received for the salt remaining to be supplied until further notice.

5. Merchants in Bombay desirous of a speedy reply can communicate their tenders by Telegram, reply prepaid.

6. Salt not pure and of good quality and color will be rejected. This rule will be strictly enforced. The Collector reserves

reserves right of decision on these points.

7. The tenders must specify in words at length the rate in Rs. Per Garce of 120 Indian Maunds.

8. The expenses attendant on the landing, weighing and storing of the salt must be defrayed by the parties tendering and no allowance is made for wastage occuring on the voyage or in landing.

9. The salt will be received by weight according to the practice now existing in the order in which the arrivals are registered at the salt Depots.

10. The Collector reserves to himself the right of rejecting any or all of the tenders that may be received without assigning any reason for so doing.

11. Tenders to be addressed to the Collector of Malabar and to be superscribed "Tenders for the supply of salt."

12. Parties who may tender for more than 100 Garces will be required to find substantial security for the due fulfilment of their contracts, should the Collector consider it necessary.

13. Salt brought by Merchants from whom tenders have not been accepted will be received if the whole quantity has not been previously engaged for, at such prices as may appear to the Collector reasonable with reference to the prevailing rates in the month.

14. It being in contemplation by the Bombay Government to charge full excise duty of Rs. 1-12- on all salt exported, parties tendering should state, 1st the price at which they are prepared to supply if the present system is maintained and 2nd the price at which they are prepared to supply if the new system is introduced.

Malabar Collectors Office
8th July 1874.

(signed) A. Macgregor
Collector.

Recd 22/7

No. 3913. of 1874.

Poona 20th July 1874.

From

The Chief Secretary to
Government Bombay.

To

The Secretary to
Government Madras.

Sir,

In continuation of my No. 3726 dated the 18th instant on the subject noted in the margin, I have the honor to invite attention to the proceedings of the Madras Government dated the 2nd November 1867 No. 2095 forwarded with Government Resolution (Bombay) No. 5246 idem. Copies of which are annexed to this letter for ready reference.

Free export of salt to ports in the Madras presidency

2. Up to the year 1867 a wastage allowance of 10 per cent was made with respect to all free shipments of salt from Bombay to ports on the Malabar Coast, but in that year the allowance was withdrawn by Government Resolution No. 3217 dated 4th September 1867. The Government Resolution just quoted was communicated to the Government of India and Madras, and the latter in their proceedings with reference thereto dated the 2nd November 1867 observed as follows.-

It.

"It is however observed that this
"Government desire no relaxation of the rule dis-
-allowing all claim to remission of duty on
"wastage of Salt in transit, the exporters being
"at liberty to recoup themselves by extra charge
"to the purchaser for the Salt landed, and the
"resulting excess charge to the Travancore and Cochin
"Sirkars being compensated by an allowance out of
"their Subsidy payment.
It would appear from the above observations that
the Government of Madras purposed to compensate
the States of Cochin and Travancore for any loss
they might sustain in consequence of the withdrawal
of the allowance of 10 per cent and if
this has been carried into effect, it
seems that the 10 per cent refunds allowed to
Shippers by the Travancore and Cochin Sirkars
noticed in para 3 of my No 3776. dated the 13th
instant are ultimately borne by the Imperial
Revenue. The refunds made on last years ship-
ments amount to about Rs 70,000. by which
amount the estimated loss of revenue (para 7
of my No 3776. dated the 13 instant) must be
increased, so that the total loss of revenue
caused by the concession of the privilege of
free export to Madras ports may be fairly assessed
at Rupees 6,20,000. a year. The results of the
System

System are curious. A vessel ships a cargo of
Bombay Salt for Travancore of which one tenth
part is smuggled on the voyage and the balance
is delivered to the Sirkar's agent at Alleppy.
Duty on the quantity smuggled is levied from
the Shipper in Bombay, but the amount is
returned to him by the Sirkar, who in their
turn are recouped for the expenditure by a
corresponding deduction from the tribute one by
them to the Madras exchequer.

I have the honor to be &c
Signed) G. Pritchard
Collector of Salt Revenue.

VM

No. 3884 of 1874.
1648
Revenue Department
Bombay Castle 24th July 1874.

From,

The Honble F. S. Chapman
Chief Secretary to the Government of
Bombay

To,

A. O. Hume, Esq C.B.
Secretary to the Government of India,
Department of Revenue, Agriculture
and Commerce,
Calcutta.

Sir,

In continuation of my letter No. 3617 / 1572 R, dated the 14th instant, I am directed by His Excellency the Governor in Council to forward, for submission to the Government of India, the accompanying copies of letters No. 3776 of the 13th instant, with enclosures, and No. 3913, dated the 20th instant, from the Collector of Salt Revenue, and to request that the Supreme Government will be pleased to favor this Government with an early intimation of their wishes in respect to the proposal to discontinue the practice of shipments of salt to Calcutta and the Malabar Coast on payment of nominal

duty.

duty.

2. From the accompanying copy of a further letter No. 3904, dated the 18th instant, from the Collector of Salt Revenue, it will be seen that the Collector of Malabar has issued a notice inviting tenders up to the 15th August next for the supply of salt for the District of Malabar. I am therefore directed to request that the views of the Government of India may be communicated to both the Government of Madras and this Government by wire.

I have the honor to be etc,
(Sig.d) J. Monteath
For Chief Secy. to Govt.

True Copies
J. Monteath
For Chief Secretary to Govt

1873

From
The Govt of Bombay
Revenue Dept

Dated 24th July 1874
Read 29th July 1874
No. 3882.

Encl. 2

Bombay 1874 Sept
No. 2303

2nd Oct 1874. 30 Oct. Madras
874

Forwarding copies of certain papers and requesting attention to proposal therein made to do away altogether with the contract system of supplying salt for the Malabar Coast Distts &c.

H.C. 24th July 1874 No. 3882.

18

Revenue Department.

No. 1376

Proceedings of the Madras Government.
Under date the 30th October 1874.

Read the following letter from the Chief Secy: to the Govt of Bombay Rev. Dept.

Sol
17.1
27.10

The attention of the Resident of Travancore and Cochin will be called to the comparison drawn in Mr. Pritchard's letter of the 15th July 1874 No. 3770 between the imports of salt to the Sirkars and those to Malabar and Canara and he will report on the alleged excess

excess above actual
requirements and the
large wastage with
such suggestions as
may occur to him for
reducing both to a
minimum.

CJW

4 To the Residents in Travancore &
11 the Board of Revenue

Cochin Dec 30 No

316-317

63

REVENUE DEPARTMENT.

C No. 2505.

From The Govt. of Bombay: Rev. Dept.

Dated 24th July 187-.

FOR ORDERS.

I would tell the Govt. of Bombay
they could let at this put
are not [illegible] and deeply
to Govt. continue the practice
of making contracts for
the [illegible] of Rs 10 0
Districts under their Cog-

316-317

trust I for the welfare I
hence of which they are
certain to be I expect
the Navy Watch and
they be instructed not
to interfere in matters
connected with this pa
sidency. The Pat. of Rubia
has directed his Government
of full duty as Viceroy I
His order will be confirmed

to - and there the concern
of the Alt and Minister of
Foreign Affairs.

The Mariners I
Cabin in fact the boats
should be explained by
the President. The Watch and
should have from the same
of the vessel - but we can get
them from Tarancan
Lopez & Nicholson
22/10/71

Dof

316-317

62

66

FOR ORDERS.

I am not disposed to show offence at
the comment. the Pickard knows
the candles, & the salt trade as in
Arabia better than we do. and in
Hampshire it is prudent to pre-advise
what might be useful to the
Secret can, know. I do not suppose
that in c.? [illegible] know the salt trade
& provide substitute all at once -
(Hampl. is principle and keys are better. Dra-
gonets [illegible] and Scots [illegible] respy
C 23rd July 1774 & Co Bombay for 11m 22/10
& 23/10/74