M.R.O. 1—20,002.

(1) Number of Pages 66

(2) Date of repair 8.3.67.

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 1376. Press
B.P. No. Mis.

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. 3,770.

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 724,900. 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	8,925½	442½	....	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.	Per-centage. 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	9,982½	17½	....	....	....
	71	„	..	10,000	9,984	16	....	....	....
	72	„	..	10,000	9,982½	17½	....	....	....
	73	„	..	10,000	9,989⅞	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	....	⅙	....
Dyabhoy Hargovindass	110	October	28	6,984	6,822	162	....	2	....
Lilladhar Keshowjee	113	October 1873	29	10,000	9,983⅓	16⅔	....	....	....
	114	„	..	10,000	9,812½	187½	....	2	....
	115	„	..	10,000	9,914⅓	85⅔	....	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	....

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

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.		
Abdool Rahim Hajee Tyeb	125	November ..	3	7,000	6,423	572	....	8	....
	160	December ..	2	2,800	2,513	287	....	10	....
	175	„ ..	18	5,600	5,191¼	408¾	....	7	....
	185	January 1874 ..	6	5,040	4,479¾	560¼	....	11	....
Total..	..	.....	..	20,440	18,612	1,828	....	9	....
Pamiaaboo Bucker	137	November ..	11	2,736	2,737	....	1	....	....
	239	March 1874 ..	21	3,168 *(a)*	....	....	....	....	....
Total..	..	.....	..	5,904	2,737	....	1	....	....
Cursetjee Hormasjee	149	November ..	17	2,310	2,304	6	....	....	....
	159	December ..	1	3,096	2,939	157	5	....	....
Total..	..	.....	..	5,406	5,243	163	3	....	....
Goosladjee Nowrojee	151	November ..	18	7,506	7,474	32	....	....	....
Jamnadas Dayabhoy	186	January 1874 ..	6	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	.....	1
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	.....	.....
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.

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

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	9,036
	173	December ..	16	10,000
	181	"	29	10,000
	204	January 1874 ..	20	6,840
	219	February ..	9	2,100
	237	March ..	18	100,426
Total..	.....	.....	.....	
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
	00		31	2,450
	121	"	6	6,300
	166	December ..	.....	4,900
	167	"	3	4,900
	214	February 1874 ..	5	2,800
	233	March ..	.....	29,050
Total ..	.....	.....		

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

Cochin and Travancore during the year 1873-74.

Quantity landed.	Deficiency.	Excess.	PER-CENTAGE.	
			Deficiency.	Excess.
I. MDS.	I. MDS.	I. MDS.		
6,931⅓	768½	.....	10	.....
8,139¾	610¼	.....	7	.....
3,465	385	.....	10	.....
6,051	669	.....	10	.....
3,028	332	.....	10	.....
7,936	814	.....	9	.....
9,046⅓	953½	.....	10	.....
2,166¾	213¼	.....	9	.....
3,797	403	.....	10	.....
50,561	5,148½	.....	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
	133	"	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	"	"	10,000
	184	January 1874	6	7,000 (*a*)
	189	"	8	10,000
	191	"	14	6,740
	192	"	"	10,000 (*b*)
	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 Hussen 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	.....
8,979⅓	1,020⅔	.....	10	.....
8,962¾	1,037¼	.....	10	.....
3,252⅓	247¾	.....	7	.....
2,780	580	.....	17⅓	.....
2,523¼	276¾	.....	10	.....
1,907⅓	212⅔	.....	10	.....
3,408¾	371¼	.....	9¾	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
166,683	18,817	.....	10	.....
9,006	994	.....	10	.....
1,711	189	.....	10	.....
6,819⅓	740⅓	.....	10	.....
17,536⅓	1,923⅓	.....	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
" " "	9½	"	7
" " "	9	"	3
" " "	8	"	4
" " "	7	"	1
" " "	6	"	1
" " "	5	"	1
" " "	4	"	1
			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,

---

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.		
Tellicherry	700	do. ..	The salt to be supplied from 15th October 1874 to end of April 1875.
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.

MALABAR,
8th July 1874.

(Signed) A. MACGREGOR,
Collector.

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.

Free export of Salt to ports in the Madras Presidency.

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.

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.

No. 3882 of 1874.

Revenue Department

Bombay Castle 24 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, Letter from the Coll.r of Salt Revenue No. 3976 Dated 13 July 1874, with endosures. Letter from ditto No. 3904, dated 18 July 1874, with 1 endosure. Letter from ditto No. 3913, dated 20 July 1874. Letter to the Government of Madras No. 3883. 164 R dated 24 July 1874. 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.

I have the honor to be,

Sir,

Your most Obed.t Servant

[illegible]

for Chief Secretary to Govt.

113

Govt. of India 1874 GENERAL.

No. 1376.

REVENUE.

The RESIDENT in TRAVANCORE AND COCHIN, &c. &c. &c.

Dated October 1874.

Read

Ans.

G. O., 30th October 1874, No. 1376.

OCTOBER.

Nos. 1376-1377.

Proposal of the Bombay Government to do away with the Contract System of supplying Salt for the Malabar Coast District.—Inviting the opinion of the Resident of Travancore and Cochin to the proposal.

Bombay, between the Coasts of Salt in the Sea and those to Malabar and Canara; and calling for a report on the alleged consumption requirements and the best means, with sug- tions for reducing both to a minimum.

M

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 reference to the question of the free payment of full duty on salt exported from works in this presidency to the Malabar Coast, I have the honor to submit with explanatory 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 deficiencies to Indian maunds 17,2146,
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 3,92,842 have
been accounted for as landed, showing an
average deficiency exceeding 9 percent.
Shipments to either set of ports are made
under precisely similar conditions, and in
the same class of vessels, and so far as
one aware there is nothing in the circum-
stances of the voyage to Travancore ports
to render 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 the 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 a trader ships
100 maunds salt for a British port and
lands only 90 maunds, the duty on the 10
maunds deficiency 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-
ficiency 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 bad practice.

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

for consumption, at 28½ lbs per head, a rate unknown in any part of India, subject to the salt tax. Shippers 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 excise salt in certain Madras districts as soon as the fiscal restrictions 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 7 lbs. per head. Assuming that the consumption of Travancore is equal to that of Bombay, Travancore imported from Bombay last year Indian Maunds 1,82,713 in excess of her own requirements, and it is not known in probable that excess was consumed in British districts, the system under which salt is now supplied to Travancore is caused a loss of Imperial Revenue amounting to more than Rupees 5,30,000. 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

greater than the amount just mentioned.

6. The import 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 taken, 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 exported into Malabar and Canara pay a tax of only Rs 1-8 per Maund instead of Rupees 1-13. The loss of revenue on salt exported 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 exports 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 1/2 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 free 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 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 much distant port in Malabar is only from 2 to 3 annas while the Railway freight on the Indian lakhs of Maunds exported inland from Bombay and the Rann varies from 8 annas to Rs 1-8-0 per Maund, and hence 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 where 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 Bunjarees.

8 ... 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 such seasons supply of salt. There is reason ... to expect that the Contractors will make the strictest supervision which will in future be exercised over shipments from our ... works an excuse for raising their rates, as 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 honour &c.

(Signed) C. Pitchard

Collector of Salt Revenue

Statement A

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

Aug 23/7

Statement of Salt exported to South

Name of exporter	No. and date of Bonds			Quantity exported Indian maunds	Quantity sold Maunds	Deficiency	Excess	Percentage Deficiency	Percentage Excess
Ahmed Hajee Jar Mahomed	50	1873 September	30	3,960	3,656	304		8	
	52	October	8	3,096	3,026	70		2	
	53		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	2516¼			
Hajee Moosa Hajee Joosab	54	October	13	14,000	13,507	493		3	
	62		14	5,600	4,980	620		11	
	174	December	18	8,400	8,190	210		3	
	235	1874 March	12	1,400	1,440		40		3
Total				29,400	28,117	1283		4	
Hajee Abdool Satar Hajee Abdoola	43	September	12	7,000	6,313¾	686¼		10	
	190	1874 January	9	9,708	9,399	309		3	
Total				16,708	15,712¾	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		4	
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		8	
Hakersey Kheloy	3	April	22	4,320	4,098	222		5	
	4		26	2,880	2,812	68		2	
Total				7,200	6,910	290		4	
Hanubhoy Bomanshaw	57	October/73	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					

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 Md.	Quantity landed Indian Maunds	Deficiency	Excess	Percentage Deficiency	Percentage Excess	
Merwanjee Burjorjee	84	October/73	15,000	9,626	374			4	
	85	"	10,000	9,875	125			1	
	86	"	4,000	3,873	127			3	
Total	"	"	29,000	23,374	626			2 7/2	
Meeta Mullub	89	Oct/73	5,376	5,369	7				
Nussarwanjee Dorabjee	94	Oct/73	9,936	9,997	4	61		1	
	95	"	9,936	10,039	105			1	
	96	"	9,936	7,980	2,164			2 1/2	
Total				30,016	2,264				
Framjee Cursetjee	97	Oct/73	9,864	9,948	84			1	
	98	"	9,000	9,103	105				
Total			18,864	19,051					
Dhunjeeshaw Pestonjee	104	Oct/1873	10,000	10,060 1/2	13 1/2	54			
	133	November	3,628	3,419 1/2	9 1/2	1			
Total	"	"	13,628	13,480	23	55			
Govindram Dayaldas	108	Oct/73	4,320	4,273	47			1	
	231	1874 January	1,656	1,654	2				
Total	"	"	5,976	5,927	49			91	
Dyabhoy Harjovindass	110	October	6,984	6822	162			2	
Lilladhar Keshowjee	113	Oct/73	10,000	9,983 1/2	16 1/2				
	114	"	10,000	9,812 3/4	187 1/4			2	
	115	"	8,848	9,914 1/4	85 3/4			1	
	116	"	7,072	8,756 3/4	61 1/4			2	
	156	November	29	6,919 3/4	152 1/4				
Total	"	"	44,920	44,417	503				
Morar Hansjee	122	Nov/73	1	9,777	23			2	
	136	"	11	9,765 1/4	234 3/4			1	
	158	"	29	4,882 3/4	57 1/4				
Total	"	"	24,940	24,425	315				
Abdool Rahim Hajee Tyeb C/ Caniaaboo Bukker	125	Nov/73	3	6,428	572			8	
	160	Dec/73	2	2,513	289			16	
	176	1874 January	18	5,791 1/4	408 3/4			17	
	185	"	6	4,479 3/4	580 1/4				
Total	"	"	34,000	29,212	1,850				
Cursetjee Hormasjee	137	Nov/73	11	2,737	"	1			(A) Landing certificate wanting.
	239	March/74	21	3,168 (A)					
Total	"	"	5,936	5,905	1				
Goodladjee Nowrojee Jamsundas Dayabhoy	149	Nov/73	17	2,310	6				
	159	Dec/73	1	3,096	157	5			
Total	"	"	18,000	17,506	494				
	151	Nov/73	18	7,506	32	4			
	186	January/74	6	3,760	39			1	
Grand Total	"	"	201,460	199,627	1,833				

Signed C. Pritchard
Collector of Salt Revenue

Abstract

South Canara and Malabar

	Quantity reported	Quantity landed	Deficiency	Excess	Relative proportion of deficiency to quantity landed	Relative proportion of excess to quantity landed
Grand Total	734128	721471/4	12632/4	3144		
Deduct						
Quantity in respect to which landing certificates have not been received	3168					
Quantity on which excess has resulted	270074	273238		3144		
Quantity on which deficiency have resulted	460866	448233/4	12632/4		3	
Net	730760	721471/4	12632/4	3144	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

No of Bonds on which the excess amounted to	3 per cent to	
" " " "	2 " 4 "	5
" " " "	1 " "	15
" " " "	Below 1 " "	10 34
Landing Certificate wanting		1
	Total	77

Signed C. Pritchard
Collector of Sall-Rev.

Rec'd 24/7

31

Statement B.

Exports to Ports in Cochin and Travancore

during 1873/74.

Statement of Salt exported to

A

Name of Exporter	No. and date of Bond		Quantity exported Indian Maunds
Ahmed Kajee Jar Mahomed	38	1873 Sept[r] 10	7,700
	41	" 11	8,750
	47	" 16	3,850
	48	" "	6,720
	106	Oct[r] 27	3,360
	135	Nov[r] 7	8,750
	148	" 15	10,000
	169	Dec[r] 6	2,380
	202	1874 Jany 20	4,200
Total			55710
Abdoola Allana	39	Sept[r] 10	2,500
	64	Oct[r] 14	2,100
	154	Nov[r] 21	3,850
	172	Dec[r] 16	4,550
	216	1874 Febry 4	2,170
Total			15170
Kajee Mona Kajee Joosab	40	Sept[r] 10	10,000
	45	" 13	10,000
	46	" 15	2,450
	90	Oct[r] 24	10,000
	126	Nov[r] 3	10,000
	140	" 14	10,000
	155	" 21	10,000
	173	Dec[r] 16	9036
	181	" 29	10,000
	204	1874 January 20	10,000
	219	February 9	6840
	237	March 18	2,100
Total			100,426
Kajee Abdool Salar Kajee Abdoola	42	Sept[r] 12	7,000
	49	" 23	9,030
	215	1874 Febry 4	2,000
Total			18030
Abdoola Sullub	68	Oct[r] 15	7,700
	121	" 31	2,450
	166	Dec[r] 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 Ind. Maunds	Excess Ind. Maunds	Percentage Deficiency	Excess
6931/2	768 1/2		10	
8,139 3/4	610 1/4		7	
3465	385		10	
6,057	659		10	
3028	332		10	
7936	814		9	
9046 1/2	953 1/2		10	
2166 3/4	213 1/4		9	
3797	403		10	
9047 1/8	952 32		10	
9009	991		10	
2210	240		10	
7,114 3/2	885 28		9	
9,172 1/2	826 1/2		8	
9,286 3/4	713 1/4		7	
9,115 1/4	814 3/4		9	
8227	809		9	
9,199 1/2	800 1/2		8	
9,235	765		8	
6,526	374		5	
2,011 3/4	88 1/4		4	
6276	724		10	
8135 3/4	894 1/4		10	
2705 3/4	296 1/4		10	
7,355 1/2	344 1/2		4	
2,356 1/2	93 1/2		4	
6032	268		4	
4421	479		10	
4421	479		10	
2112	188		6	

Statement of Salt exported to

B.

Name of Exporter	No and date of Bond		Quantity exported Indian Maunds	
		1873		
	92	Octr	25	1,400 a
	93	"	[illegible]	1,500
	109	"	29	1,000
	120	"	[illegible]	3,500
	129	Novr	4	3,500
	130	"	[illegible]	1,400
	181	"	[illegible]	7,200
	138	"	12	10,000
	139	"	[illegible]	7,000
	141	"	15	10,000
	153	"	21	7,000
	165	Decr	2	3600
	171	"	15	10,000
	176	"	20	10,000
	179	"	27	15,000
Abdoola Hajee Ahmed	180	"	[illegible]	10,000
	184	1874 January	6	7,000 (a)
	189	"	8	14,000
	191	"	14	6,740
	192	"	[illegible]	10,000 (b)
	203	"	20	10,000
	205	"	[illegible]	10,000
	217	Febry	4	10,000
	222	"	14	10,000 (c)
	223	"	[illegible]	3,500
	227	"	19	3,360
	230	March	4	2,800
	231	"	[illegible]	2,120
	234	"	6	3,780
	236	"	18	2,780 (d)
	238	"	20	7,000 (e)
Total				
Hajee Hasson Hajee Abdoola	103	Octr	27	10,000
	132	Novr	5	1,900
	167	"	29	7,560
Total				
Esack Hajee Isack Mahomed	162	Novr	20	2450
	211	1874 January	31	5260
Total				
Grand Total				470,826

Cochin & Travancore during the year 1873/74.

Quantity Landed	Deficiency	Excess	Percentage Deficiency	Excess
Indian Maunds	Md. Maunds	Sd. Maunds	Sd. Maunds	
9059 1/4	940 3/4		7	
8976	1005		10	
9005 1/2	990 1/2		10	
3164	336		10	
3163 3/4	336 1/4		10	
1274	126		9	
6488 3/4	711 1/4		10	
9001	999		10	
6308	692		10	
7031 3/4	968 1/4		10	
6308 3/4	691 1/4		10	
3264 3/4	353 1/4		10	
8987 3/4	1012 1/4		10	
9001	999		10	
8993 1/2	1006 1/2		10	
9001	999		10	
8938 1/2	1061 1/2		11	
6710 1/4	829 3/4		12	
8988 1/2	1011 1/2		10	
8977 1/2	1026 1/2		10	
8962 3/4	1037 1/4		10	
3252 1/4	247 3/4		7 1/2	
2780	680		17 1/2	
2523 1/4	276 3/4		10	
1907 1/2	212 1/2		10	
3408 3/4	377 1/4		7 3/4	
9006	994		10	
1711	189		10	
6819 1/2	740 1/2		10	
2213 3/4	236 3/4		10	
4734	516		10	
3928 45 1/2	40,200 1/2		9	

Signed C. Pritchard
Collector of Salt Revenue

Abstract

	Cochin & Travancore			
	Quantity Exported	Quantity Landed	Deficiency.	Percentage of Col 4 on Col 3.
1	2	3	4	5
Grand Total	470,826	392,845 1/2	40,20 0 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	432,046	392,845 1/2	40,200 1/2	9
	432,046	392,845 1/2	40,200 1/2	9
Net				

Deficiencies

No of Bonds on which the deficiencies amounted to		
	17 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

Aug 24/

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, asking for tenders for the supply of 6,06,000 Indian Maunds of 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 31st June 1874
No 3776, dated 13th July 1874

Abstract

	Cochin & Travancore			
	Quantity Exported	Quantity Landed	Deficiency.	Percentage of Col 4 on Col 3.
1	2	3	4	5
Grand Total	470,826	392,845 1/2	40,20 0 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	432,046	392,845 1/2	40,200 1/2	9
	432,046	392,845 1/2	40,200 1/2	9
Net				

Deficiencies

No of Bonds on which the deficiencies amounted to		
	17 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

Aug 24/

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, asking for tenders for the supply of 6,06,000 Indian Maunds of 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 31st 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 11th
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 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.

I

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 post pone 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

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 Garce each, or its words. 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 Kacherie 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 this 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. 1-13-0 on all

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

reserves right of decision on this 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. 1-13-0 on all

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

Sir,

In continuation of my No. 3914 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. 975 forwarded with Government Resolution of Bombay No. 5224 idem. Copies of which are annexed to this letter for ready reference.

Re export of salt to ports in the Madras presidency

2. Up to the year 1867 a wastage allowance of 10 percent was made with respect to all the 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 14th June 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:-

2.

"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.

Should 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 as consequence of the withdrawal
of allowance of 10 per cent as if
has been carried into effect, it
seems that the 10 per cent refund 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 exports to Madras ports may be fairly assumed
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.
164R
Revenue Department
Bombay Castle 24th July 1874.

From,
The Hon'ble F. L. Chapman
Chief Secretary to the Government of
Bombay

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

Sir,

In continuation of my letter No. 3617/1578R, 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 idem, 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.

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 R. Dpt.

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 Dists &c.	H.C. 26th July 1874 No. 3882.

The attention of the Resident of Travancore and Cochin will be called to the comparison drawn in Mr. Pitchard's letter of the 13th July 1874 No. 3776 between the imports of salt to the Sirkars and those to Malabar and Canara and he will report on the alleged excess

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 5th 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.

I have the honor to be etc.

(Sd.) T. Pruen Leath

for Chief Secy. to Govt.

True Copies

T. Pruen Leath

for Chief Secretary to Govt.

1873

From H. M. Gorst Esqr. Bombay Revenue Dept. dated 10th Sept. 1874 No. 2893

Read the letter from the Chief Secretary to the Government of Madras No. 3882 dated 24th July 1874

Resolved that the Collector of Malabar be informed that the Government of India have been addressed on the subject of his proposal to do away with the contract system of supplying salt for the Malabar Coast Districts and that the orders of the Government of India will be communicated to him as soon as received.

Ordered that a copy of the above resolution be forwarded to the Government of Madras for information.

(Sd.) C. Rodgers

Secy. to Govt.

For the Secretary to the Board of Revenue

Commissioner of Salt Revenue

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

C.W.C.

4 Folios Recorded in Endorsement
III. the Board of Revenue

Cochin Dec 30 No

316- 317

65

REVENUE DEPARTMENT.

C No. 2505.

From The Govt of Bombay: Rev: Dept:

Dated 24th July 1874.

FOR ORDERS.

I would state that the Govt of Bombay
have certified that at this port
there are not the boats and dockyard
facilities at present for executing
the necessary contracts for
the supply of 2100 to
Victoria under these cir-

316-317

took L for the welfare L
benefit of which they are
to be held. I direct
that the Watch and
Jewelry be distributed as
to interfere in the matters
connected with this Re-
sidency. The Post of Resi-
dency Surgeon to be vacant
of full duty as Vaccinator L
this order will be confirmed

to - and that the Income
of the Port continue to
Bombay Funds.

The Remainder L
Cabin furniture Linen
should be Reclaimed by
the President. The Watch and
Should be from the Cuddy
of the Vessel - but as com-
ing from Persian
Lower Port Million
22/10/11 L.S.

62

316-317

FOR ORDERS.