Proceedings of the Madras Government, Revenue Department,
24th June 1874.

No. 221. Read the following letter from C. J. LYALL, Esq., Under-Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce, (Tuccavee,) to C. G. MASTER, Esq., Acting Secretary to the Government of Madras, Revenue Department, dated Calcutta, 16th June 1874, No. 3/49 :—

With reference to your letter of the 24th April 1874, No. 500, I am directed to request that, with the permission of His Excellency the Governor, you will be good enough to draw the attention of district officers to the fact that certificates prescribed under Section 14 of the Land Improvement Act, XXVI. of 1871, when signed by the applicant, require to be stamped as mortgages.

No. 222. Order thereon, 24th June 1874, No. 777.

Miscellaneous.

Communicated to the Board of Revenue, with reference to their letter, dated 16th April 1874, No. 902, for the issue of the necessary order.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

Govt. of 1874 Madras

REVENUE.

No. 17

FROM

C. J. LYALL, Esq.,

Under Secretary to the Government of India,

To The Secretary to the Government
of Madras

Dept. of Revenue,
Agriculture and Commerce
Revenue

Calcutta, the 16th June 1874.

SIR,

WITH reference to your letter of the 24th April 1874 No. 800, I am directed to request that with the permission of H.E. the Governor you will be good enough to draw the attention of district officers to the fact that certificates prescribed under Section 14 of the Land Improvement Act, XXVI of 1871, when signed by the applicant, require to be stamped as mortgages.

I have the honour to be,

SIR,

Your most obedient servant,

Charles Lyall

Under Secretary to the Government of India.

[illegible]

Revenue 1874. Depart

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

TUCCAVEE.

To

Dated Calcutta, the 18th June 1874.

Recd 23d June

No 77

Communicated to the Board of Revenue with reference to their letter No [illegible] dated [illegible] for the issue of the necessary orders.

To Bd of Rev &

[illegible] C.C.C.

24 June 74

SUBJECT.

Certificates prescribed under Section 14 of the

778

M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 14.
(2) Date of repair 5.10.1966.
(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

~~G.O. No.~~ B.P. No.	778.	Press ~~Mis.~~
Dated	25. June	~~196~~ 1874.

Not to be folded or roughly handled

M.R.C

1/778

Proceedings of the Madras Government, Revenue Department,
25th June 1874.

No. 223. Read the following Proceedings of the Board of Revenue, dated 2nd May 1874, No. 1,029 :—

Read again Board's Proceedings, dated 14th March 1874, No. 581.

Read also the following letter from the Hon. D. ARBUTHNOTT, Collector of Tanjore, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Setubovah, 28th March 1874, No. 77.

WITH reference to the Proceedings of the Board of Revenue, dated 14th March 1874, No. 581, I have the honour to return herewith, duly filled up, the form of Sanad of permanent settlement proposed to be issued to the eldest son of the late Poligar of Punavassal.

ENCLOSURE No. 1.—Form of Sanad of Permanent Settlement.

A SANAD in the sanctioned form, prepared for the eldest son of the late Poligar of Punavassal, is herewith submitted for the signature and seal of the Governor in Council, with reference to G.O., dated 10th November 1865, No. 2,730, paragraph 10.

2. Under G. O., dated 17th March 1874, No. 353, it becomes necessary to consider whether the deed requires a stamp, and, if so, who is to provide the stamp. The deed seems to the Board to fall within the description of a settlement as given in Section 2, Act XVIII. of 1869. If so, the deed is liable to the stamp-duty with which a bond for the amount or value of the property settled is chargeable, and the value of the property to which the peishcush, Rupees 351, is no index must be estimated, unless Government avail themselves of the expedient, declared by the Advocate-General to be possible, of altering the form of Sanad, so as to make itself liable, by express agreement, to pay for the stamp.

" Any instrument other than a Will where by the destination * * of * immoveable property is settled * *."

Board's Proceedings, dated 1st July 1872, No. 1,163, paragraph 8.

No. 224. ORDER THEREON, 25th June 1874, No. 778.

Miscellaneous.

HIS EXCELLENCY the Governor in Council observes that if the deed in question is to be considered as a settlement (and he sees no reason to differ from the Board's opinion on this point), the expense of providing the proper stamp is to be borne (Clause 3rd, Section 6, Act XVIII. of 1869) by the "Settlor," *i.e.*, by the Government, and the exemption in Clause 15, Section 15 of the same Act, would, therefore, be applicable without express agreement.

2. Ordered that the Sanad be signed, sealed, and returned to the Board of Revenue.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

Govt. of 1874 Madras

REVENUE.

To

THE BOARD of REVENUE

Dated June 23rd.

Recd.

Encl.

G. O., 23rd June 1874, No. 775.

JUNE.

[illegible]

Pandarattar Poligar, Tanjore, [illegible]—Orders Sanad to be issued to [illegible] to be signed, sealed, and returned, with remarks.

No. 581.

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

Read the following letter from the Hon. D. ARBUTHNOTT, Collector of Tanjore, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Vallam, 16th February 1874, No. 41:—

1. Appasami Malavaraya Pandarattar.		
2. Kolundasami	do.	do.
3. Ramasami	do.	do.

I HAVE the honour to report, for the information of the Board, that Durasami Malavaraya Pandarattar, Poligar of Punavassal, in the Pattucottah Taluq, died on the 3rd instant, leaving three sons as per margin. The eldest, Appasami Malavaraya Pandarattar, is 45 years old.

2. This is one of the Polliems which remain unsettled, the late holder having declined the permanent settlement offered in the order of Government communicated in the Proceedings, dated 24th November 1865, No. 7,586. Under the terms, therefore, of paragraph 10 of the said order of Government, I request that a Sanad of permanent settlement may be issued in the name of the late Poligar's eldest son abovenamed.

THE form of Sanad will be sent to the Collector to be filled up.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

To the Collector of Tanjore, with form of Sanad.

Exd. F. R. Bantleman.

1874.

Board of Revenue,

MADRAS.

PROCEEDINGS, 14TH MARCH 1874, No. 581.

Encl.

Received

MARCH.

No. 581.

Sanad of Permanent Settlement—to be issued for Punavassal Pollam in Pattucottah Taluq, Tanjore District.—Form of —, forwarded to Collector to be filled up.

No. 1,029.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 2nd May 1874.

Read again Board's Proceedings, dated 14th March 1874, No. 581.

Read also the following letter from the Hon. D. ARBUTHNOTT, Collector of Tanjore, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Setubovah, 28th March 1874, No. 77 :—

WITH reference to the Proceedings of the Board of Revenue, dated 14th March 1874, No. 581, I have the honour to return herewith, duly filled up, the form of Sanad of permanent settlement proposed to be issued to the eldest son of the late Poligar of Punavassal.

ENCLOSURE No. 1.—Form of Sanad of Permanent Settlement.

A SANAD in the sanctioned form, prepared for the eldest son of the late Poligar of Punavassal, is herewith submitted for the signature and seal of the Governor in Council, with reference to G. O., dated 10th November 1865, No. 2,730, paragraph 10.

2. Under G. O., dated 17th March 1874, No. 353, it becomes necessary to consider whether the deed requires a stamp, and, if so, who is to provide the stamp. The deed seems to the Board to fall within the description of a settlement given in [illegible] 1869. If so, the deed is liable to the stamp-duty with which a bond for the amount or value of the property settled is chargeable, and the value of the property to which the peishcush, Rupees 351, is no index must be estimated, unless Government avail themselves of the expedient, declared by the Advocate-General to be possible, of altering the form of Sanad, so as to make itself liable, by express agreement, to pay for the stamp.

"Any instrument other than a will where by the destination * * of * immoveable property is settled * * ."

Board's Proceedings, dated 1st July 1872, No. 1,163, paragraph 8.

(A true Copy and Extract.)

J. Grose
Secretary.

To the Acting Secretary to Government, Revenue Department,
with Sanad and Board's Proceedings, dated 14th March 1874, No. 581.
,, the Collector of Tanjore.

Exd. F. R. Bantleman.

REVENUE DEPARTMENT.

C No. 1609

From Board of Rev.

Dated 2d May 1874

FOR ORDERS.

Bd. say they think that the practical binding [illegible] liable to stamp

No 1

24/5

I do not think a [illegible] like this comes within the scope of the Act at all – It is merely a title deed –

[illegible]

No. 1609

Rec. 1874 [illegible]

'75 M 120/21

— 236/36

[illegible] 74 — 155/57

[illegible] — 3/4

Board of Revenue,

MADRAS.

PROCEEDINGS, 2ND MAY 1874, No. 1,020.

Recd 9 May/74

Encl. 2

Received 11 May

MAY

[illegible] of Permanent Settlement to be issued to eldest son of late [illegible] in Tanjore District, submitted for signature and seal of Governor in Council.—Question as to stamping of the deed laid before Government for orders.

For orders

923.

[illegible]

In the [illegible] Interpretation of
1st [illegible] for Act X III of 1889
"instruments" is an [illegible] "deeds,
"deeds, instruments, or writings
"made by or on behalf of the part[illegible]
"become liable to stamp duty —
"the stamp duties being payable
"by the parties." If there is no [illegible]
I cannot see how the person[illegible]

5/28

can be considered except
persons, payable by the parties

28/5

Revenue Department.

No. 77

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 9th June 1874.

Read the following Proceedings of the Board of Revenue.

Submitting for signature and seal of Governor in Council Sunnud of Permanent Settlement to be issued to [illegible] of late Poligar of [illegible] in Tanjore District; and laying before Govt the question of stamping the Deed. } H. E. 2nd May 1874 No 1029

His Excellency the Governor in Council observes that if the Deed in question is to be considered as a Settlement (and he sees no reason to differ from the Boards' opinion on this point) the expense of providing the proper stamps is to be borne (Clause 3rd Section 6

Act XVIII of 1837 by the

"Settler" i.e. by the Gov

and the exemption in

Clause 15 Section 15

of the same Act would

therefore be applicable

without express agree

ment.

Ordered that the

Sanad be signed and

and returned to the

[illegible]

M.R.O. 1—20,002—12-8-66

(1) Number of Pages 14

(2) Date of repair 5. 10. 1966

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

~~G.O. No.~~ Press
B.P. No. 779. ~~Mis.~~

Dated 25. June ~~196~~ 1874

Not to be folded or roughly handled

M.R.K

Proceedings of the Madras Government, Revenue Department,
25th June 1874.

No. 225. Read the following Proceedings of the Board of Revenue, dated 5th June 1874, No. 1,361 :—

Read again G. O., dated 22nd July 1873, No. 763, Revenue Department, recorded in Board's Proceedings, dated 2nd August 1873, Miscellaneous No. 4,867.

Read also the following letters :—

From A. WEDDERBURN, Esq., Collector of Coimbatore, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 25th September 1873, No. 218.

WITH reference to Board's Miscellaneous No. 4,867 of 2nd August 1873, I am adverse to the invasion of every petty saltpetre maker's premises to impose a duty on the salt, an inferior article that remains after saltpetre is formed. The consumption of this inferior stuff cannot, to a great extent, affect the sale of good sea-salt, and the real remedy (as was found with smuggling in Great Britain) is to sell the excised article at a price, which lessens the profits of illicit trade.

2. If sea-salt were offered for sale at a price that the poorest could afford, the earth-salt would be good as a manure, or be given to cattle.

3. I disapprove of developing the salt trade by raids on the people by Police or otherwise. If salt were carried by rail at a rate at which minerals (stone, coal, etc.,) are at home, the inland price would not be so disproportionate to that at the places of manufacture, but I was informed by the late Mr. J. Fisher that the Railway rates for saltpetre were practically prohibitive.

4. There seems however no objection to letting the saltpetre makers compound (if they can be got to do so) for the duty on the salt which remains after the saltpetre is eliminated. A considerable difficulty is the very petty way in which, and numerous places about 250 where, saltpetre is [illegible] the proportion of [illegible] saltpetre [illegible] have not to exceed one-tenth, and most likely the makers will rather destroy the salt than pay a duty of Rupees 2 per maund, which the sale value of the article would not cover, being in fact the price of sea-salt which the poorest classes cannot well afford to buy.

From F. PRICE, Esq., Acting Collector of Salem, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 28th November 1873, No. 380.

I HAVE the honour to reply to the Proceedings of the Board of Revenue, Miscellaneous No. 4,867, dated 2nd August 1873.

2. I some time back had thoughts of recommending the introduction of Act XXXI. of 1861, but upon consideration I was of opinion that it would hardly be worthwhile doing so, at any rate for the present.

3. What first induced me to think of the matter was an application for a license to manufacture saltpetre in the Dharampuri Taluq. I held inquiry into the matter and learned that saltpetre when manufactured is also refined. The applicant, whom I know to be a very poor man hardly better than an ordinary cooly, stated that he could not pay any large sum for a license to manufacture and refine, and that if he could not refine, permission to make the salt would be of no use to him. I, therefore, thought it better to let the matter drop.

4. I doubt whether the same process as that described by Captain Court is carried on everywhere. In Dharampuri it is totally different. I went to the only place where saltpetre is regularly made and saw everything. Shallow pans are formed by beating the earth hard and putting up little mud banks. The material from which the saltpetre is obtained is a bluish kind of earth which is found only about the village, and is scraped off the surface with the hands. This is then mixed up in the pans with water and allowed to evaporate. The substance which effloresces when evaporation takes place is collected, washed and again evaporated, and the result is saltpetre, and an extremely nasty bitter deliquescent salt, which being mixed with earth and other impurities is thrown away. It is quite unfit for use with food. I have never heard of any earth-salt being made or sold in the sub-division.

5. The salt obtained at [illegible] cannot after all be very much. There may be smuggling of saltpetre, but theoretically none can be moved from one place to another without a pass from a Magistrate. The number of maunds for which passes were granted in this district during the past twelve months was 11,677. Taking Captain Cowie's proportion, this would represent 3,[illegible] maunds of salt, the value of which calculated at the price of salt manufactured from sea water would be Rupees 7,[illegible]. The price of saltpetre here is 6 Annas per maund of 25 lbs. There cannot be very much made, or it would be cheaper than this.

6. I think that it would be hardly worth while to introduce Act XXXI. of 1861 into this district.

7. I would suggest for consideration that persons who apply for passes for the transmission of saltpetre and who must buy it from the manufacturers should be called upon to pay the duty upon a number of maunds of salt calculated upon one-third of that of maunds of saltpetre shown in their passes. This would have the effect of making the actual manufacturers pay the duty, for the wholesale dealers would on this account cut down the prices which they now give for the saltpetre itself. Any attempt to watch the manufacturers themselves would only lead to extortion and fraud. The manufacture of saltpetre is far too limited to allow of the entertainment of any special establishment to overlook and check it, and the only agency that could be employed would be the Village Officers, who would certainly make it a business profitable to themselves. It would be out of the question to utilize the Police for this purpose, as they have as it is a great deal more work than they can properly perform.

8. If the system above indicated does not meet with approval, I would advocate an uniform license of Rupees 10 (to include compensation for the salt educed) for every license to [illegible] [illegible] it [illegible] [illegible].

From J. E. PENNINGTON, Esq., Acting Collector of Trichinopoly, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 23rd February 1874, No. 30.

Adverting to the Proceedings of the Board, No. 4,867, dated the 2nd August last, I have the honour to inform you that I have had the subject fully discussed.

2. The provisions of Act XXXI. of 1861 may, in my opinion, be extended to this Presidency, the manufacturers of saltpetre being, under Section 7 of the Act at liberty to compound for the duty leviable on the salt produced in the manufacture. The Divisional Officers are all of the same opinion.

3. The quantity of salt produced in the manufacture of saltpetre may be accurately ascertained if experiment is carefully made under personal supervision, and the proportion arrived at may be taken as the standard. Each applicant for a license may be made to specify the maximum amount of saltpetre he proposes to manufacture for the year and to compound for the duty on the maximum amount of salt educible from such quantity of saltpetre. Rules under Section 10 of the Act may be framed prohibiting the license-holders from turning out more saltpetre than the maximum specified in the license.

4. The Acting Head Assistant Collector has however brought to my notice that the salt produced in the manufacture of saltpetre is by some people thought unwholesome. I would, therefore, suggest that it should be analyzed, and should the result show that the salt is, as an article of food, injurious to health, its consumption should be discouraged by the imposition, under Section [illegible] of the Act, of the full Government duty chargeable on sea-salt, or by making the manufacturers destroy the salt on pain of a pecuniary penalty for neglecting to do so.

5. As observed by Deputy Collector [illegible] Sahib, the introduction of the Act will also be useful in checking the illicit manufacture of salt which is no doubt carried on to an extent which affects the [illegible] of the salt revenue, but this is altogether a different question.

4/779

From W. McQUHAE, Esq., Collector of Madura, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 5th February 1874, No. 29.

With reference to the Board's Proceedings, Miscellaneous No. 4,867, dated 2nd August 1873, I have the honour to *report that saltpetre is manufactured in eighty-one villages* of this district chiefly for Messrs. Fischer and Co., and for one Maya Nadan of Madura. The quantity made annually cannot be accurately ascertained, but is estimated to be about 16,000 maunds.

2. A small quantity is used here for medicines and country gunpowder for blasting and fireworks. The rest is sent to Madras.

3. It is asserted that the salt educed in the process of manufacture is not sold or bartered for grain, but is *dissolved in water and mixed with the earth from which the saltpetre is made.* Most of the Tahsildars and Deputy Tahsildars believe this assertion, and say that the salt is considered unwholesome, but I doubt whether implicit reliance can be placed in the accuracy of their information. Whether the salt be good or bad, its value must be considerable, and it is not likely that the whole of it is destroyed, there being no supervision or check at present.

4. It is certain however that if this salt is used at all the use of it is confined to a few people of the poorest classes, and it is a question whether it would be wise to permit its manufacture and sale for the sake of any revenue that could be thus obtained. If the salt could be openly sold it would be refined and mixed with better salt, and the difficulty of preventing the manufacture of *common earth-salt would be considerably increased.*

5. I would, therefore, recommend that Act XXXI. of 1861 be extended to this district; that licenses for the manufacture of saltpetre alone be granted; and that the penalties provided by Section 6 for making salt be strictly enforced.

Coimbatore, Salem, Trichinopoly, and Madura.

In their order of the 22nd July 1873, No. 793, the Government directed the Board to ascertain and report the opinions of the Collectors marginally noted as *to the advisability* of extending the *provisions of Act XXXI. of 1861* to this Presidency.

2. The Collector of Coimbatore deprecates interference with the use of the salt educed by the manufacture of saltpetre, as he is of opinion that the consumption of the inferior article cannot, to any great extent, affect the sale of good sea-salt, the proportion of salt to saltpetre being only about one-tenth. He sees no objection to compounding with the *manufacturers for the duty*, but points out that they would probably prefer to destroy it, as the market value of the article would not equal the duty of Rupees 2 per maund, and that the limited scale on which, and the multiplicity of places at which, the manufacture is conducted, present difficulties.

3. The Collector of Salem describes the process *of manufacture* which was *carried out* in his presence, and states that the salt resulting therefrom was quite unfit for use with food. Assuming the proportion of salt to saltpetre to be one-third, he estimates the yield for the past twelve months at nearly 4,000 maunds of salt, but is of opinion that it is hardly worthwhile to introduce the Act. He points out that the manufacture is too limited to allow of the entertainment of a special establishment *to watch it*, and *suggests* that the *duty* on one maund of salt to every three of saltpetre should be collected from persons applying for passes for the transport of saltpetre, who would make a corresponding deduction in the prices paid to the manufacturer, so that the duty would eventually fall on the latter. As an alternative, he proposes a fee of Rupees 10 for every license to manufacture and refine saltpetre in *lieu of duty.*

4. The Collector of Trichinopoly is of opinion that the Act should be extended to this Presidency, and suggests that the proportion of salt to saltpetre should be ascertained by experiment and duty charged on the maximum amount of salt educible from the quantity of saltpetre which the manufacturer is licensed to refine. He also proposes an analysis *of the salt to ascertain whether it is* wholesome, and that in *the event of* its being condemned, a prohibitive duty should be imposed or its destruction enforced.

Proceedings of the Madras Government, Revenue Department,
25th June 1874.

5. The Collector of Madura estimates the quantity of saltpetre annually manufactured in the district at 10,000 maunds, and states that it is generally considered unwholesome and reported not to be sold or bartered. He doubts the policy of permitting its manufacture and sale on the ground that increased facilities for the illicit manufacture of common earth-salt would be afforded thereby.

6. From these reports it appears that the manufacture of saltpetre is not very extensive at present, and were it to remain in its existing footing, no notice need be taken of it; but the trade may and it is to be hoped that it will revive and increase. A certain quantity of common salt is always produced in the process of making saltpetre, and from Captain Court's letter, recorded in G. O., dated 22nd July 1873, No. 760, it is clear that this quantity may be largely increased by the addition of salt bearing earth at the time of washing for saltpetre. The common salt so produced is the perquisite of the coolies and is used by them and bartered by them for grain and toddy. The possession of such salt is a breach of the salt laws and is sometimes punished; the traffic in it is, however, recognized and, if not repressed, may increase; at present it is no man's business to put it down. But if Act XXXI of 1861 be introduced, the manufacture of saltpetre without a license will become illegal, and the duty of destroying any salt evolved in the manufacture will devolve on the licensee.

7. The Board are of opinion, therefore, that the Act should be extended to this Presidency, that licenses should be granted to manufacture as well as to manufacture and refine saltpetre, but that the license should in no case convey permission to separate common salt during the process; it should on the other hand provide that all common salt or earth containing common salt, deposited in the process of manufacture or refining of saltpetre, should be at once destroyed. The Board do not consider that the above provisions would in any way interfere with the saltpetre trade, while they would certainly check the manufacture of earth-salt. Some [illegible] [illegible] [illegible] [illegible] [illegible] [illegible].

No. 229. Order thereon, 25th June 1874, No. 779.

Separate, Revenue, No. 10 x
Salt.

His Excellency the Governor in Council has come to the conclusion that the Act in question should not be extended to this Presidency.

(True Extract.)

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

To the Board of Revenue.
„ the Judicial Department.

Ind. [illegible] Master.

Govt. of 1874 Order

REVENUE.

To

The BOARD of REVENUE,

&c. &c.

Dated June 25th.

Read

G. O., 25th June 1874, No. 775.

9/779

No. 1,361.

Proceedings of the Board of Revenue, dated 5th June 1874.

Read again G. O., dated 22nd July 1873, No. 763, Revenue Department, recorded in Board's Proceedings, dated 2nd August 1873, Miscellaneous No. 4,867.

Read also the following letters :—

From A. WEDDERBURN, Esq., Collector of Coimbatore, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 25th September 1873, No. 218.

With reference to Board's Miscellaneous No. 4,867 of 2nd August 1873, I am adverse to the invasion of every petty saltpetre maker's premises to impose a duty on the salt, an inferior article that remains after saltpetre is formed. The consumption of this inferior stuff cannot, to a great extent, affect the sale of good sea-salt, and the real remedy (as was found with smuggling in Great Britain) is to sell the excised article at a price, which lessens the profits of illicit trade.

2. If sea-salt were offered for sale at a price that the poorest could afford, the earth-salt would be good as a manure, or be given to cattle.

3. I disapprove of developing the salt trade by raids on the people by Police or otherwise. If salt were carried by rail at a rate at which minerals (stone, coal, etc.,) are at home, the inland price would not be so disproportionate to that at the places of manufacture, but I was informed by the late Mr. J. Fisher that the Railway rates for saltpetre were practically prohibitive.

4. There seems however no objection to letting the saltpetre makers compound (if they can be got to do so) for the duty on the salt which remains after the saltpetre is eliminated. A considerable difficulty is the very petty way in which, and numerous places about 250 where, saltpetre is made, the proportion of salt to saltpetre is considered here not to exceed one-tenth, and most likely the makers will rather destroy the salt than pay a duty of Rupees 2 per maund, which the sale value of the article would not cover, being in fact the price of sea-salt which the poorest classes cannot well afford to buy.

From F. PRICE, Esq., Acting Collector of Salem, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 28th November 1873, No. 289.

I have the honour to reply to the Proceedings of the Board of Revenue, Miscellaneous No. 4,337, dated 2nd August 1873.

2. I some time back had thoughts of recommending the introduction of Act XXXI. of 1861, but upon consideration I was of opinion that it would hardly be worthwhile doing so at any rate for the present.

3. What first induced me to think of the matter was an application for a license to manufacture saltpetre in the Dharampuri Taluq. I held inquiry into the matter and learned that saltpetre when manufactured is also refined. The applicant, whom I know to be a very poor man hardly better than an ordinary cooly, stated that he could not pay any large sum for a license to manufacture and refine, and that if he could not refine, permission to make the salt would be of no use to him. I, therefore, thought it better to let the matter drop.

4. I doubt whether the same process as that described by Captain Court is carried on everywhere. In Dharampuri it is totally different. I went to the only place where saltpetre is regularly made and saw everything. Shallow pans are formed by beating the earth hard and putting up little mud banks. The material from which the saltpetre is obtained is a bluish kind of earth which is found only about the village, and is scraped off the surface with the hands. This is then mixed up in the pans with water and allowed to evaporate. The substance which effloresces when evaporation takes place is collected, washed and again evaporated, and the result is saltpetre and an extremely nasty bitter deliquescent salt, which being mixed with earth and other impurities, is thrown away. It is quite unfit for use with food. I have never heard of any earth-salt being made or sold in the sub-division.

5. The salt obtained at Mohanur cannot after all be very much. There may be smuggling of saltpetre, but theoretically none can be moved from one place to another without a pass from a Magistrate. The number of maunds for which passes were granted in this district during the past twelve months was 11,877. Taking Captain Court's proportion, this would represent 3,959 maunds of salt, the value of which calculated at the price of that manufactured from sea water would be Rupees 7,918. The price of saltpetre here is 6 Annas per viss of 3¼ lbs. There cannot be very much made, or it would be cheaper than this.

6. I think that it would be hardly worthwhile to introduce Act XXXI. of 1861 into this district.

7. I would suggest for consideration that persons who apply for passes for the transmission of saltpetre and who must buy it from the manufacturers should be called upon to pay the duty upon a number of maunds of salt calculated upon one-third of that of maunds of saltpetre shown in their passes. This would have the effect of making the actual manufacturers pay the duty, for the wholesale dealers would on this account cut down the prices which they now give for the saltpetre itself. Any attempt to watch the manufacturers themselves would only lead to extortion and fraud. The manufacture of saltpetre is far too limited to allow of the entertainment of any special establishment to overlook and check it, and the only agency that could be employed would be the Village Officers, who would certainly make it a business profitable to themselves. It would be out of the question to utilize the Police for this purpose, as they have as it is a great deal more work than they can properly perform.

8. If the scheme above indicated does not meet with approval, I would advocate an uniform charge of Rupees 10 (to include compounding for the salt evolved) for every license to manufacture and refine saltpetre. The quantity of salt procured by the process is too small to affect the revenue under this head in any appreciable degree.

From J. B. PENNINGTON, Esq., Acting Collector of Trichinopoly, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 23rd February 1874, No. 35.

Adverting to the Proceedings of the Board, No. 4,867, dated the 2nd August last, I have the honour to inform you that I have had the subject fully discussed.

2. The provisions of Act XXXI. of 1861 may, in my opinion, be extended to this Presidency, the manufacturers of saltpetre being, under Section 7 of the Act, at liberty to compound for the duty leviable on the salt produced in the manufacture. The Divisional Officers are all of the same opinion.

3. The quantity of salt produced in the manufacture of saltpetre may be accurately ascertained by experiments carefully made under personal supervision, and the proportion arrived at may be taken as the standard. Each applicant for a license may be made to specify the maximum amount of saltpetre he proposes to manufacture for the year and to compound for the duty on the maximum amount of salt educible from such quantity of saltpetre. Rules under Section 10 of the Act may be framed for binding the license holders from turning out more saltpetre than the maximum stipulated in the license.

4. The Acting Head Assistant Collector has however brought to my notice that the salt produced by the manufacture of saltpetre is by some people thought unwholesome. I would, therefore, suggest that it should be analysed, and should the result show that the salt is, as an article of food, injurious to health, its consumption should be discouraged by the imposition, under Section [illegible] of the Act, of a [illegible] or by making the manufacturer destroy the salt on pain of a pecuniary penalty for neglecting to do so.

5. As observed by Deputy Collector Mahomed Esaf Sahib, the introduction of the Act will [illegible] in checking the illicit manufacture of salt which is no doubt carried on to an extent which causes far greater injury to the salt revenue, but this is altogether a different question.

5/79

om W. McQUHAE, Esq., Collector of Madura, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 5th February 1874, No. 29.

With reference to the Board's Proceedings, Miscellaneous No. 4,867, dated 2nd August 1873, I have the honour to report that saltpetre is manufactured in eighty-one villages of this district chiefly for Messrs. Fischer and Co., and for one Maya Nadan of Madras. The quantity made annually cannot be accurately ascertained, but is estimated to be about 16,000 maunds.

2. A small quantity is used here for medicines and country gunpowder for blasting and fireworks. The rest is sent to Madras.

3. It is asserted that the salt educed in the process of manufacture is not sold or bartered for grain, but is dissolved in water and mixed with the earth from which the saltpetre is made. Most of the Tahsildars and Deputy Tahsildars believe this assertion, and say that the salt is considered unwholesome, but I doubt whether implicit reliance can be placed in the accuracy of their information. Whether the salt be good or bad, its value must be considerable, and it is not likely that the whole of it is destroyed, there being no supervision or check at present.

4. It is certain however that if this salt is used at all the use of it is confined to a few people of the poorest classes, and it is a question whether it would be wise to permit its manufacture and sale for the sake of any revenue that could be thus obtained. If the salt could be openly sold it would be refined and mixed with better salt, and the difficulty of preventing the manufacture of common earth-salt would be considerably increased.

5. I would, therefore, recommend that Act XXXI. of 1861 be extended to this district; that licenses for the manufacture of saltpetre alone be granted; and that the penalties provided by Section 6 for making salt be strictly enforced.

Coimbatore, Salem, Trichinopoly, and Madura.

In their order of the 22nd July 1873, No. 763, the Government directed the Board to ascertain and report the opinions of the Collectors marginally noted as to the advisability of [illegible] Act XXXI. of 1861 to this Presidency.

2. The Collector of Coimbatore deprecates interference with the use of the salt educed in the manufacture of saltpetre, as he is of opinion that the consumption of the inferior article cannot, to any great extent, affect the sale of good sea-salt, the proportion of salt to saltpetre being only about one-tenth. He sees no objection to compounding with the manufacturers for the duty, but points out that they would probably prefer to destroy it, as the market value of the article would not equal the duty of Rupees 2 per maund, and that the limited scale on which, and the multiplicity of places at which the manufacture is conducted, present difficulties.

3. The Collector of Salem describes the process of manufacture which was carried out in his presence, and states that the salt resulting therefrom was quite unfit for use with food. Assuming the proportion of salt to saltpetre to be one-third, he estimates the yield for the past twelve months at nearly 4,000 maunds of salt, but is of opinion that it is hardly worthwhile to introduce the Act. He points out that the manufacture is too limited to allow of the entertainment of a special establishment to watch it, and suggests that the duty on one maund of salt to every three of saltpetre should be collected from persons applying for passes for the transport of saltpetre, who would make a corresponding deduction in the prices paid to the manufacturers, so that the duty would eventually fall on the latter. As an alternative, he proposes a fee of Rupees 10 for every license to manufacture and refine saltpetre in lieu of duty.

4. The Collector of Trichinopoly is of opinion that the Act should be extended to this Presidency, and suggests that the proportion of salt to saltpetre should be ascertained by experiment, and duty charged on the maximum amount of salt educible from the quantity of saltpetre which the manufacturer is licensed to refine. He also proposes an analysis of the salt to ascertain whether it is wholesome, and that in the event of its being condemned, a prohibitive duty should be imposed or its destruction enforced.

5. The Collector of Madura estimates the quantity of saltpetre annually manufactured in the district at 16,000 maunds, and states that it is generally considered unwholesome and reported not to be sold or bartered. He doubts the policy of permitting its manufacture and sale on the ground that increased facilities for the illicit manufacture of common earth-salt would be afforded thereby.

6. From these reports it appears that the manufacture of saltpetre is not very extensive at present, and were it to remain in its existing footing, no notice need be taken of it; but the trade may and it is to be hoped that it will revive and increase. A certain quantity of common salt is always produced in the process of making saltpetre, and from Captain Court's letter, recorded in G. O., dated 22nd July 1873, No. 763, it is clear that this quantity may be largely increased by the addition of salt bearing earth at the time of washing for saltpetre. The common salt so produced is the perquisite of the coolies and is used by them and bartered by them for grain and toddy. The possession of such salt is a breach of the salt laws and is sometimes punished; the traffic in it is, however, recognised and, if not repressed, may increase; at present it is no ones business to put it down. But if Act XXXI of 1861 be introduced, the manufacture of saltpetre without a license will be come illegal, and the duty of destroying any salt evolved in the manufacture will devolve on the license.

7. The Board are of opinion, therefore, that the Act should be extended to this Presidency, that licenses should be granted to manufacture as well as to manufacture and refine saltpetre, but that the license should in no case convey permission to separate common salt during the process; it should on the other hand, provide that all common salt, or earth containing common salt, deposited in the process of manufacture or refining of saltpetre, should be at once destroyed. The Board do not consider that the above provisions would in any way interfere with the saltpetre trade, while they would certainly check the manufacture of earth-salt. Some would no doubt be clandestinely made, but the quantity would not be great.

(True Copies and Extract.)

Acting Sub-Secretary.

To the Acting Secretary to Government, Revenue Department.
to the Collector of Coimbatore,
to the Collector of Salem,
to the Collector of Trichinopoly,
to the Collector of Madura.
Dr. J. J. L. Ratton, on special duty.
E. C. Shunker.

G. O. 22 July/73 No [illegible]

No [illegible]

H. E. the G. in C. has come to the conclusion that the Act in question shd not be extended to this Presidency. CCC
25 June 74

[illegible]

225–226

C 7th Oct [illegible] Rev

No 1926
Revenue 1874. Department

Board of Revenue,
MADRAS.

PROCEEDINGS, 5th June 1874, No. 1,361.

[illegible]
Encl.

Received. 11 June /74

JUNE.
No. 1,361.

Saltpetre, Act XXXI. of 1861.—Reports from certain Collectors on proposed introduction of — into this Presidency, submitted to Government with remarks.—Board's opinion expressed in favour of introduction of the Act.

For orders
CCC

REVENUE DEPARTMENT.

C No. 1926

From Board of Revenue
Dated 5th June 1874.

FOR ORDERS.

I am averse to the application of the Act — the production of the salt is trifling —

The manufacture of Saltpetre requires fostering — and the introduction of the Act now would be vexatious to the

Local interest too trifle
20th M

I don't think
[illegible]
[illegible]
[illegible]
I
[illegible]

FOR ORDERS.

O 17th June /74