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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.
B.P. No.

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Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
23rd November 1875.*

No. 265. Read the following Proceedings of the Board of Revenue, dated 18th September 1875, No. 2,616 :—

Read the following letters :—

From the Collector	of Ganjam,	dated 19th July	1875, No. 1,518.
" "	of Vizagapatam,	" 9th "	" " 1,215.
" "	of Godavery,	" 9th "	" " 285.
" "	of Kistna,	" 31st "	" " 1,045.
" "	of Nellore,	" 29th June	" " 1,758.
" "	of Chingleput,	" 14th August	" " 479.
" "	of Sea Customs, Madras,	" 2nd July	" " 883.
" "	of South Arcot,	" 18th August	" " 343.
" "	of Tanjore,	" 13th July	" " 2,314.
" "	of Madura,	" 17th "	" " 298.
" "	of Tinnevely,	" 16th "	" " 351.
" "	of South Canara,	" 30th June	" " 1,176.
" "	of Malabar,	" 1st July	" " 218.

UNDER Section 95, Act VI. of 1863 (Consolidated Customs Act), the rate of wastage to be allowed in adjusting the duties on salt warehoused in a private store-house has to be prescribed from time to time by the local Government and notified in the official Gazette. A notification was accordingly proposed by the Board, but the Government ordered it "to lie over for the present" (G.O., dated 4th May 1871, No. 775), and no orders appear to have been issued on the subject since.

2. In April 1875 the Collector of Malabar represented that in a certain case in which salt was stored in a private warehouse there was a wastage of more than ten per cent., and requested orders as to the rate of wastage which should be allowed in that case, suggesting that a notification prescribing the rate of wastage to be allowed should be notified in the official Gazette.

3. The Board directed the Collector to allow a wastage of four per cent. in the particular case under notice, and called upon all Collectors of the Maritime Districts to report the extent to which salt has been hitherto stored in private warehouses within the last five years. The replies received, which are recorded above, show that, excepting at Madras and Malabar, there have been no instances of the storage of imported salt in private warehouses within the last five years. At Madras 9,861 maunds of Cheshire salt were stored in November 1870, and there was only a wastage of 52 maunds in September 1872, when the balance unsold was exported to Calcutta. The only case which has occurred in Malabar is that referred to in the Board's Proceedings above quoted; 1,383 maunds were stored at Cochin in 1871, and up to February 1875, when the whole of it was disposed of, there was a wastage of 142 maunds.

4. At Calcutta the rate of wastage prescribed by Government is $2\frac{1}{2}$ per cent. on the quantity weighed over the ship's side.

5. Although such cases have hitherto been of rare occurrence, they may occasionally arise, and the Board are, therefore, of opinion that the notification proposed in their Proceedings recorded in G.O., dated 4th May 1871, No. 775,

*Proceedings of the Madras Government, Revenue Department,
23rd November 1875.*

should be published. Ordinarily the wastage is not likely to exceed $2\frac{1}{2}$ per cent.; in extraordinary cases the Board are competent, under Section 96, Act VI. of 1863, to grant a further allowance if necessary.

(A true Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

No. 266.

ORDER THEREON, 23rd November 1875, No. 1,680.

Separate Revenue, No. 31.

Salt.

THE rate of wastage ($2\frac{1}{2}$ per cent.) suggested by the Board is approved, and the Notification originally prepared by them will now be published.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

Gobt. of 1875: Madras
REVENUE.

THE BOARD OF REVENUE.

Dated November, 23rd.

Recd.

Encl.

G. O., 23rd November 1875, No. 1,680.

NOVEMBER.

Nos. 265-266.

Salt warehoused in private Store-houses.— Approving the suggestion of the Board of Revenue to allow 2½ per cent. on wastage on —, and directing the publication of the Notification originally prepared by them.



No. 2,616.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 18th September 1875.

Read the following letters:—

From the Collector of Ganjam,	dated 19th July	1875, No. 1,518.
" " of Vizagapatam,	" 9th "	" " 1,215.
" " of Godavery,	" 9th "	" " 285.
" " of Kistna,	" 31st "	" " 1,045.
" " of Nellore,	" 29th June	" " 1,758.
" " of Chingleput,	" 14th August	" " 479.
" " of Sea Customs, Madras,	" 2nd July	" " 883.
" " of South Arcot,	" 18th August	" " 343.
" " of Tanjore,	" 13th July	" " 2,314.
" " of Madura,	" 17th "	" " 298.
" " of Tinnevely,	" 16th "	" " 351.
" " of South Canara,	" 30th June	" " 1,176.
" " of Malabar,	" 1st July	" " 218.

UNDER Section 95, Act VI. of 1863 (Consolidated Customs Act), the rate of wastage to be allowed in adjusting the duties on salt warehoused in a private store-house has to be prescribed from time to time by the Local Government and notified in the Official Gazette. A notification was accordingly proposed by the Board, but the Government ordered it "to lie over for the present" (G.O., dated 4th May 1871, No. 775), and no orders appear to have been issued on the subject since.

2. In April 1875 the Collector of Malabar represented that in a certain case in which salt was stored in a private warehouse there was a wastage of more than ten per cent., and requested orders as to the rate of wastage which should be allowed in that case, suggesting that a notification prescribing the rate of wastage to be allowed should be notified in the Official Gazette.

3. The Board directed the Collector to allow a wastage of four per cent. in the particular case under notice, and called upon all Collectors of the Maritime Districts to report the extent to which salt has been hitherto stored in private warehouses within the last five years. The replies received, which are recorded above, show that, excepting at Madras and Malabar, there have been no instances of the storage of imported salt in private warehouses within the last five years. At Madras 9,861 maunds of Cheshire salt were stored in November 1870, and there was only a wastage of 52 maunds in September 1872, when the balance unsold was exported to Calcutta. The only case which has occurred in Malabar is that referred to in the Board's Proceedings above quoted; 1,383 maunds were stored at Cochin in 1871, and up to February 1875, when the whole of it was disposed of, there was a wastage of 142 maunds.

3. At Calcutta the rate of wastage prescribed by Government is 2½ per cent. on the quantity weighed over the ship's side.

4. Although such cases have hitherto been of rare occurrence, they may occasionally arise, and the Board are, therefore, of opinion that the notification proposed in their Proceedings recorded in G.O., dated 4th May 1871, No. 775, should be published. Ordinarily the wastage is not likely to exceed 2½ per cent.;

in extraordinary cases the Board are competent, under Section 96, Act VI. of 1863, to grant a further allowance if necessary.

(A true Extract.)

Calicut
Acting Sub-Secretary.

To the Acting Secretary to Government, Revenue Department,
with copy of Board's Proceedings, dated 7th June 1875, No. 1,530.
Copy to all Collectors of Salt Districts.
,, to the Collector of Sea Customs, Madras.

Exd. J. W. Fischer.

No 1680
The rate of wastage (2 1/2 per cent)
agreed by the Board is approved
and the collection original
prepared by them will be
submitted for
the Secretary to Government
23rd Nov 75

Salt-warehoused in private store-houses.—
Opinion of Board that certain notification pro-
posed by them in regard to the rate of wastage
to be allowed in adjusting duties on—should
be published in the Gazette submitted to Gov-
ernment.

No. 2,616.

SEPTEMBER.

Received

20. Oct 75

No 1680. 23rd Nov 75

PROCEEDINGS, 18th SEPTEMBER 1875, No. 2,616

Copy 26 Oct 75

Encl.

Board of Revenue,
MADRAS.

No 4084
Review 1875. Sept

No. 1,530.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th June 1875.

Read the following letter from A. MacGREGOR, Esq., Collector of Malabar, to
H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated
Calicut, 7th April 1875, No. 105 :—

I HAVE the honor to inform you that in 1871, two merchants of Cochin, named
Shangaran Chetty and Goundan Chetty, stored 1,383½ maunds of Arabian salt in
their private warehouse (licensed) at Cochin, and disposed of it by sale from time
to time between September 1873 and February 1875, paying the fixed duty on
each clearance. On the occasion of the final sale, it was found that there was
a deficiency of 142½ maunds, on which the merchants now claim to have the duty
remitted. The application is supported by the local officer, who considers that the
high rate of wastage is due to the unusually long period during which the salt
was kept in store.

2. On referring to Section 95, Act VI. of 1863 (Consolidated Customs Act),
I find that that section provides that the percentage of wastage to be allowed in
adjusting the duties on salt warehoused in a private gollah or storehouse shall be
prescribed from time to time by the Local Government and notified in the Official
Gazette, and I am not aware that any notification of this nature has ever been
published.

3. I have, therefore, to request that the Board will move Government, if
necessary, to comply with the direction contained in the Act, in order that no
difficulty may occur in future cases of this kind, and that they will instruct me
for present guidance what rate of wastage should be allowed in this particular case.

THE Collector will be furnished with a copy of G. O., dated 4th May 1871,
No. 775. No orders appear to have been passed since.

2. Before again requesting Government to fix a rate of wastage for salt
warehoused in a private storehouse, the Board request the Collector of Malabar and
the Collectors of other maritime districts to report the extent to which salt has
been hitherto stored in private warehouses. A statement should be forwarded
showing the quantities stored and sold within the last five years.

3. As regards the particular case under notice, the Board are of opinion that
the merchants may be allowed a wastage of 4 per cent. on the quantity stored,
and duty collected on the remainder as a temporary arrangement pending the final
orders of Government.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

(True Copy.)
(Signed) J. T. MAYNE,
First Assistant.

To the Collector of Malabar, with copy of G. O., dated 4th May 1871, No. 775.
,, all other Collectors of Maritime Districts.

Exd. W. H. French.

Revenue Dept.

Memo. for Order.

Pro. Board of Revenue
wastage to be allowed for
Imported Salt when warehoused
in private Storehouses.

18. Sept. 1875, No. 2616.

Section 95 Act VI of 1863

(Consolidated Customs Act.)

requires, that the rate of
wastage to be allowed in
adjusting Import duty on
Salt warehoused in private
storehouses shall be prescribed
by the Local Govt. from time
to time and notified in the
Official Gazette, and Section 96
empowers the Chief Customs
authority (Board of Revenue)

in special cases to allow a
higher rate of wastage than

that

I am however
for submitting & publish
the Notification. That
the case now occurs
is evident from the
fact that it has
occurred & induced
the effect of the Act.

The Calcutta
is done thus in sufficient
& there is just
the same failing here

1875.
Board of Revenue,
MADRAS.

PROCEEDINGS, 7TH JUNE 1875, No. 1,530.

Received

140484/75

Encl.

JUNE.
No. 1,530.

Salt warehoused in private Storehouse—
in Malabar District.—Opinion expressed that
a wastage of 4 per cent. for—may be allowed,
pending final orders of Government. Collectors
of maritime districts requested to forward state-
ment showing quantities of salt stored and sold
within the last five years.

that so notified. The Board of Revenue accordingly submitted a draft notification prescribing $2\frac{1}{2}$ per cent as the rate of wastage ordinarily allowable; but the Gov^t in F.O. 4 May 1871 No 775, ordered it "to lie over for the present."

2. The reason why Gov^t did not sanction the publication of the notification appears from the Hon. Mr. Sim's note to be, that there were no means for checking the weighments, and that as salt was not likely to be imported into this Presidency, there was no immediate necessity for fixing the rate of wastage.

3. It is submitted that this is still the case. It

is then for checking quantities imported. In the draft is allowed or not to be having regard to the fact that the Gov^t has not satisfied himself as to quantity imported.

[Signature]

is true that under recent arrangements the import of salt by private persons into Malabar and Canara is to be encouraged, and that when the Excise Act is introduced there will probably be a large importation; but the loss sustained on the only importation of foreign salt made into Madras renders it unlikely that there will be any ^{great} attempt of this kind unless and until the monopoly be abolished and the only salt likely to be imported will be from Bombay. Now there will be no necessity for any weighing in the case of this salt as the duty must be

be prepaid in Bombay.
Moreover the Govt of India
also are apparently opposed
to the storage of salt in
private warehouses.

In view then of all these
circumstances it would
seem best to leave the question
alone until matters are
more settled.

I concur in the
views expressed
by my hon. colleague
Mr. Anderson.

to fix a limit as to
amount which the
Govt. will allow
to be stored in
private warehouses.

See in fo 38th - 7/11/74
No 1446

See info. 1st - 10/11/75 No
1446

I don't feel
that this
will be maintained
but I am not
satisfied with the
present.

I don't think the Govt.
will do it. I am
satisfied with the
present. They have
suggested a
method of facilitating
trade in salt by
providing for
banking on a
large scale.

But the fact remains
that the Govt. are
not in favor of
private banking
in salt. I am
satisfied with the
present. They have
suggested a
method of facilitating
trade in salt by
providing for
banking on a
large scale.

Memoranda for
Orders

Wastage on imports
Salt when ware-
housed on private
Wharves -

1000

1000