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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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

1804

Press
~~Mis.~~

Dated 14-12-1875-196 .

[Signature]

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department.
14th December 1875.

No. 171. Read the following letter from R. W. LODWICK, Esq., Accountant-General, Madras, to the Honorable W. HUDLESTON, Chief Secretary to Government, dated Fort St. George, 24th November 1875, No. 508:—

I HAVE the honor to forward copy of letter, No. 1,190, of the 17th instant, from the Comptroller-General, Calcutta, with enclosures, relative to the duty levied on salt exported from Bombay to Travancore and Cochin, and to request that Government will be pleased to authorise the Resident to pass claims, when requisite, for the larger refunds alluded to in the concluding part of paragraph 2 of the Comptroller-General's letter, the Resident not being under the control of the Board of Revenue.

Enclosure No. 1.

From E. F. HARRISON, Esq., Comptroller-General, to R. W. LODWICK, Esq., Accountant-General, Madras, dated Calcutta, 17th November 1875, No. 1,190.

With reference to the orders of the Government of India, No. 799, dated 18th May last, (of which copy was forwarded to you), I have the honor to forward copy of a report from the Collector of Salt-revenue in Bombay regarding the export of salt to Cochin and Travancore and of the instructions I have issued upon it to the Accountant-General.

2. It does not seem to me probable that the amount of salt landed in those States will differ largely from the amount declared at Bombay for export to them, and, unless you see reason to think differently, it will be sufficient to carry to a suspense head the duty received on salt declared for Cochin and Travancore, debiting that head with the refunds made at the close of the year any balance remaining may be credited to Salt-revenue and, on the other hand, if larger refunds be required than the head of account can meet, the difference may be charged to refunds.

3. The necessary arrangements to guard against improper payments will devolve upon the Revenue Department; you will, of course, take care that refunds are not passed without sanction from competent Revenue Authority, and you should bring to the notice of that department any cases which may appear to call for inquiry or any wide discrepancy between the amounts declared and those on which refunds are made.

Enclosure No. 2.

From C. B. PRITCHARD, Esq., Collector of Salt-revenue, to the Accountant-General, Bombay, dated Poona, 7th October 1875, No. 5,780.

In reply to your No. 3,829, dated the 18th June last, I have the honor to state that salt is removed from works in the Bombay Presidency for export to Cochin and Travancore under the same system which regulates the removal of salt for home-consumption and for export to other places beyond the Bombay Presidency. The intending purchaser, in the first instance, settles his terms with the licensee of the salt-work from which he wishes to make his purchase. He and the licensee then submit a joint application, in the form given in Schedule A of Bombay Act VII. of 1873 to the Chief Native Officer in charge of the salt-work for permission to remove the salt required. The officer to whom the application is made after satisfying himself that the application has been correctly drawn up, receives from the intending purchaser the amount of excise duty and other Government charges such as, ground-rent, &c., leviable on the quantity of salt applied for, and then grants an order authorising the officer in immediate charge of the salt-work concerned to allow the applicants to remove the quantity specified in the order. The salt is then removed from the works under supervision of Government officers and conveyed to its destination.

2. Salt is removed for export to British and foreign ports in Madras by contractors engaged by the Government and the Cochin and Travancore Chettars as well as by other traders on private

*Proceedings of the Madras Government, Revenue Department,
14th December 1875.*

account. But the consignments are not always landed at the port declared by the shipper in his application as the ultimate destination of the salt. A trader clears a cargo for Mangalore for example. If the Collector of South Canara wants salt he will purchase it; if not, the trader will offer the cargo to the Collector of Malabar, and if it be refused or Calicut will carry it on to Cochin or Alappuzha. It also sometimes happens that salt taken by the Madras Government contractors is rejected by the Collector of South Canara and Malabar. The contractors then send it on to Cochin or Travancore, or sell it to one of the Cirkars at a reduced rate. It is, therefore, impossible for the Salt Department to determine, at the time duty is received and permit is granted, whether it will be ultimately credited to the Cochin and Travancore Governments or to the Government of Malabar. I have brought these circumstances to the notice of Government, and pending a final decision on the subject, have deferred carrying out the orders contained in their Resolution No. 3,533 of the 28th May 1875.

3. In reply to your second paragraph I have the honor to state that the levy of full duty, at the rate of Rs. 113-0 per hundred on salt exported to the Madras Presidency commenced from 1st October 1874, and that the collectors were credited in my accounts under the head of "Excise duty on Salt exported to Madras" "Subordinate to the Government of Madras" in pursuance of your letter No. 15801, dated the 26th February 1875.

Enclosure No. 2.

From J. F. HARRISON Esq., Comptroller-General, to the Accountant-General, Bombay, dated Calcutta 17th November 1875, No. 1,189.

With reference to your letter A 1-16,111, dated the 30th ultimo, forwarding a report from the Collector of Subcaran regarding the system of accounting for duty levied on salt exported to Travancore and Cochin, I have the honor to state that, with a view to carry out the wishes of Government that (in order to) these sums to revenue and later debit to Travancore be avoided, the whole amount received should be credited to Madras, leaving it to that Government to finally adjust its account. Full details of these credits should be supplied.

2. Instructions will be given to the Accountant-General, Madras, with regard to the difficulties pointed out by the Collector of Salt-revenue, viz., that the salt is not always landed at the port named in the application.

No. 172. Order, Revenue, 14th December 1875, No. 1,304.

Separate Revenue No. 11.
Salt

Ordered to be over, pending instructions pronounced by the Government of India in paragraph 5 of their letter, dated 18th May 1875, relative to the adjustment of the claims of the Travancore and Cochin Cirkars for compensation for charges in cases of duty imposed by them in procuring salt from Bombay.

(True Extract.)

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

To the Accountant-General,
the Office of Revenue.

For J. F. Harrison.

1190

Comptroller Genl's Office
Calcutta the 17th November 1878

From
The Comptroller General
To The Accountant General
Madras

Sir,

With reference to the orders of the Government of India at 799, dated 15th May last, (of which copy was forwarded to you) I have the honor to forward copy of a report from the Collection of Salt Revenue in Bombay, regarding the export of salt to Cutch and Surannam and of the instructions I have issued upon it to the Accountant General.

2. It does not seem to me probable that the amount of salt landed in those states will differ largely from the amount declared at Bombay for export to them and unless you see reason to think differently, it will be sufficient to bring to a balance the duty payable on salt declared for Cutch and Surannam, debiting that amount with the proceeds made at the office of the office, any balance remaining may be credited to salt revenue, and on the other hand if larger revenue

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GOVT. OF INDIA

REVENUE

THE ACCOUNTANT GENERAL

Calcutta

17th November 1878

Madras

20th November 1878

DECEMBER

NOV. 17-1878

By order of the Comptroller General
The Accountant General
Calcutta

be required than the head of account
can know, the difference may be charged
to Refunds.

3. The necessary arrangements
to guard against improper payments
shall devolve upon the Revenue Dept.
you will of course be aware that no
funds are not spent without sanction
from competent Revenue authority
and you should bring to the notice of
that Department any cases which may
appear to call for enquiry in any such
discrepancy between the amounts de-
clined and those on which refunds
are made.

Yours &c

(Signed) C. B. Macdonald
Comptroller General

at 3700 of 1895

To The Principal Officer

Bombay

Wm. J. O'Brien Esq

I reply to your letter of
18th inst. which shows the desire
to have salt removed from customs
under Bombay Presidency for export
to other salt territories under the
same system which regulates the removal
of salt for home consumption, and for
export

export to other places beyond the
Bombay Presidency. The intending
purchaser in the first instance settles
his terms with the Licensor of the salt
work from which he wishes to purchase
the salt. He and the Licensor then
submit a joint application in the form
given in Schedule A of Bombay Act III
of 1873 to the Chief Native Officer in
charge of the Salt Work for permission
to remove the salt required. The Officer
to whom the application is made after
satisfying himself that the application
has been correctly drawn up, receives
from the intending purchaser the amount
of Excise duty and other Government
charges such as ground rent &c. towards
the quantity of salt applied for and
then forwards his order authorizing the
Officer in immediate charge of the salt
work concerned to allow the applicants
to remove the quantity specified in the
order. The salt is then removed from
the works under supervision of Government
excise officers, and conveyed to its desti-
nation.

2. Salt is removed for export to
British and foreign ports or other places
by instructions issued by the Government
and Indian and European merchants
as well as by other traders on private

account

amount. But the consignments are
 not always landed at the port declared
 by the shipper in his applications as the
 ultimate destination of the bull. A trader
 clears a cargo for allengalore for ex.
 ample. If the Collector of South Kanara
 wants bull he will purchase it. If not,
 the trader will offer the cargo to the
 Collector of allatubur, and if it be refused
 at Calicut, will carry it on to Cochin or
 Allepoy. It also sometimes happens that
 bull taken by the Madras Government
 Contractors is rejected by the Collectors
 of South Kanara and allatubur. The
 Contractors then send them to Cochin or
 Calicut, and sell them to one of the
 traders at a reduced rate. It is there-
 fore impossible for the Bull Depart-
 ment to determine at the time duty
 is paid, and permit is granted, to
 whether it will be ultimately credited
 to the Cochin and Travancore Govern-
 ment, or to the Government of allatubur.
 I have brought these circumstances
 to the notice of Government, and feeling
 a great interest in the subject have
 proposed carrying out the orders contained
 in the Resolution of 1850 of the 23rd
 May 1876.

I am writing to you in the hope
 of hearing from you soon. I shall be
 glad to hear from you.

I full duty at the rate of Rs. 1-15-
per mensem on Salt exported to the
Madras Presidency commenced from
1st October 1874 and that the Collections
are credited in my accounts under
the head of "excise duty on Salt exported
to Madras" Subordinate to the Govern-
ment of Madras" in pursuance of your
letter No. 10801 dated the 26th Feb. 1875.

Shane & Sons
(Signed) C. B. Richmond
Collection of Salt River

1 True Copy
(Signed) Edmund Ross

Chief of the Institution
Carrington, N. York

Comptroller General's Office
Calcutta the 17. 10. 1878

1189

Thorne

The Comptroller General
To The Accountant General
Dorchester

With reference to your letter
dated the 29. Williams forwarding
a report from the Collector of Salt there
concerning the system of accounting
for duty thereon, I shall forward to
Treasury and to Cohen, I should the honor

I state that with a view to carrying out the wishes of Government that the credit of these sums to be received and taken debit to be repaid be avoided the whole amount received should be credited to Madras leaving it to that Government to finally adjust the account with details of these credits should be supplied.

Instructions will be given to the Accountant General Madras with regard to the difficulties pointed out by the Collection of Salt Revenue, viz that the salt is not always landed at the port named in the application.

Yours &c
 (Signed) C. St. Hillman
 Assistant Secy.
 (True Copy)
 (Signed) Secy. Secy.
 Chief of Department
 (True Copy)
 Secy. Secy.
 Secy. Secy.

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 DEPARTMENT.
 508
 Fort Saint George,
 Accountant General's Office,
 2nd Floor, 18th Dec 1881
 FROM THE ACCOUNTANT GENERAL, MADRAS.
 To The Chief Secy. Government
 Sir,
 In view of the honor to forward copy of letter, a receipt of the instant from the Chief Secy. General Government, with instructions relating to the duty to be done on salt exported from Madras to the Government of Madras, and to request that Government will be pleased to authorize the receipt to pass through, where required, for the proper receipts to be issued for the same, and that the receipt to be issued under the control of the Board of Revenue.
 I am, Sir, very respectfully,
 Yours obedient servant,
 (Signed) C. St. Hillman
 Assistant Secy.

1874
 Ordered to the over payment of the sum
 promised by the Govt. of India in para
 5 of their letter of 18th May 1875. in
 relation to the adjustment of the
 claims of the Chasamoo and Co-
 chin Cultivators for compensation of
 charges, in respect of duty main-
 tained by them in forwarding salt
 from Bombay. —

14th Dec 1875
 J. F. M. Chasamoo & Co. Cultivators,
 in the District of ...

To the Honble Secy to Govt of India

Received of the Honble Secy to Govt of India
 the sum of Rs. 1000/- for the payment of the
 claims of the Chasamoo and Co-
 chin Cultivators for compensation of
 charges, in respect of duty main-
 tained by them in forwarding salt
 from Bombay. —
 J. F. M. Chasamoo & Co. Cultivators
 14th Dec 1875