

- (1) Number of Pages.....28.....
(2) Date of repair.....10-9-69.....
(3) Initials of the Referencer.....

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.

619.

Press

~~B.P.~~ No.

~~Mis.~~

Dated 15-5-1876 196.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department.
15th May 1876.

Read the following:—

No. 131. Proceedings of the Board of Revenue, dated 12th April 1876, No. 1,016.

Read the following letter from J. G. HORSFALL, Esq., Acting Collector of South Canara, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Mangalore, 31st March 1876, No. 704.

WITH reference to the Proceedings of the Board of Revenue, dated the 23rd

* Dated 23rd October 1875, No. 6,203.
" Feb. 1876, " 1,178.

instant, No. 824, I have the honor to forward for their information copies of letters* from the Collector of Salt Revenue,

Bombay, in which he desires that duty due on salt exported for this district should be remitted to him by Treasury drafts or otherwise.

2. I beg also to enclose copy of a petition† since addressed to me by Messrs. Britto

† Dated 23rd March 1876.

Brothers, together with a copy of a memorandum received by them from the Assistant

Collector, Salt Revenue, intimating that, unless the duty is paid before the end of

‡ Dated 2nd March 1876, No. 1,321.

March 1876, the terms of their contract will be enforced; as also copy of letter‡

addressed to me by the Collector of Bombay in reply to mine of the 14th February 1876.

3. To avoid the inconvenience and loss to which Messrs. Britto Brothers will be put if the threat is carried out, I have telegraphed to the Collector of Canara the memorandum, pending the orders of Government regarding the payment of duty. I therefore request that the necessary orders may be obtained at an early date.

ENCLOSURES Nos. 1 to 5.—Copies of Correspondence.

SUBMITTED, with enclosures, to Government in continuation of Board's Proceedings, dated 23rd March 1876, No. 824.

2. The Board learn from the correspondence now forwarded that the Assistant Deputy Collector of Bombay considers that he has no sufficient guarantee that salt delivered to the contractor is actually shipped, inasmuch as the bond executed by Messrs. Britto to the Collector of Canara merely ensures the payment of full duty upon salt exported from Bombay. The Board cannot understand what difficulty there can be in providing the necessary check upon the quantity really sold and in insuring its being put on boardship.

(A true Copy and Extract.)

(Signed)

E. GIBSON,
Acting Sub-Secretary.

*Proceedings of the Madras Government, Revenue Department,
15th May 1876.*

No. 131A. Proceedings of the Board of Revenue, dated 27th April 1876, No. 1,191.

Read the following letter from E. F. HARRISON, Esq. Comptroller-General, to R. W. LODWICK, Esq., Accountant-General, Madras, dated Calcutta, 10th April 1876, No. 57.

With reference to your letter, No. 9,613, dated 11th January last, requesting to be informed whether remittance transfer receipts can be issued for duty on salt supplied from Bombay to the districts of Malabar and South Canara, I have the honor to forward copy of a communication to my address from the Acting Collector of Salt Revenue, Bombay, No. 1,636, dated 18th ultimo, explaining the reasons for which he prefers transfer receipts to adjustments in accounts of the duty in question, and to state that, under the explanation given, I see no objection to allow remittance transfer receipts to be issued agreeably to the Acting Collector's letter referred to. I have accordingly to request that you will be good enough to issue the necessary instructions on the subject to the Collectors concerned.

ENCLOSURE No. 1.

From the Acting Collector, Salt Revenue, Bombay, to E. F. HARRISON, Esq., Comptroller-General, Calcutta, dated Dacca, 18th March 1876, No. 1,636.

In reply to your letter, No. 1,597, of the 1st instant, I have the honor to state that the letter referred to merely asks for transfer receipt and contains no statement of my view on the subject. A copy is however transmitted as requested.

I wish the means of remittance transfer receipts instead of being adjusted in account to be removed from works in Bombay has, after much discussion, been ordered and no change in this respect is desirable. But under another rule credit for salt duty is allowed to all traders on deposit of securities, and these accounts in my office are cleared by cash payment on the expiration of the credit. In ordinary cases deposit of securities in this office is insisted on, but some of the Contractors are permitted for their own convenience to deposit the securities with the Collectors of Malabar and South Canara who hold them on behalf of this department until the payment, which again may be made either into my office or that of the Madras Collector, but in the latter case the money has to be remitted in some shape or other. A simple adjustment in accounts is not enough, because, while the contractor is liable for duty on the whole amount he removes from the works here, he is only entitled to receive payment from the Madras authorities on the quantity actually delivered. Some may never be shipped at all, but supposing all to be, there is certain to be some wastage. Thus a contractor may owe this department duty on 1,000 mounds of salt, but he only delivers 990 mounds of salt, say, in Malabar. He is liable for duty on the difference and discharges it by a cash payment to the Collector of Malabar, whose functions are those of agent to this department, which must be remitted to Bombay, and a transfer remittance receipt is the most convenient form in which this can be done.

Madras Collectors are in exactly the same position as the Commissioner of Nagpore, the Agent to the Government-General at Indore, and other officers who under recent orders of the Government of India receive moneys on behalf of the Collector of Salt Revenue and remit them by transfer receipts. Adjustment in account is likely to lead to confusion and to references months after the transactions to which they refer have been completed. I am decidedly of opinion

*Proceedings of the Madras Government, Revenue Department,
15th May 1876.*

therefore that the best course is to have one system, viz. the remittance transfer receipt system, which has been sanctioned for Nagpore, &c., and works well and easily.

4. With regard to your 2nd paragraph, I have the honor to state that the transfer receipts are to be for all Government charges payable on the salt, and they should be issued by the Madras Collectors immediately after delivery of the salt removed under each credit bond.

ENCLOSURE No. 2.

From C. B. PRICHARD, Esq., Collector of Salt Revenue, to the Collector of South Canara, dated Bombay, 23rd October 1875, No. 6,203.

ADVERTING to your telegram just received, copy of which is annexed, I have the honor to inform you that I have issued the orders necessary to allow Messrs. Britto to ship salt from your Collectorate on the understanding that the duty payable thereon will be adjusted in your accounts to the credit of the Bombay Government, transfer receipts in favor of my office being issued by you as the salt comes to hand.

2. Under the orders of the Government of India, the prepayment of full duty on all salt taken from Bombay salt works is compulsory, but I am allowed to grant credit under rules similar to those in force in the Madras Presidency. Messrs. Britto will accordingly open a credit account in my office on the security of the documents which they have deposited with you, as intimated in your No. 1,902, dated 5th instant. I have the honor to request that you will be good enough to continue to hold that security until receipt of intimation from this office that Messrs. Britto's account with us has been cleared.

(True Copies.)

(Signed) PRICHARD, THOMAS,
Chief Superintendent, Comptroller-General's Office.

No. 519.

COPY forwarded to the Secretary to the Board of Revenue for issue of instructions to the Collectors concerned, with reference to the Board's Proceedings, No. 365, dated 7th February 1876.

(By order,)

(Signed) T. KRISTNA MOORTHY IYER,
Assistant to the Accountant-General.

20th April 1876.

SUBMITTED for the orders of Government, with reference to Board's Proceedings, dated 23rd March 1876, No. 824, disposed of in G.O., dated 22nd April 1876, No. 530, Revenue Department.

2. The Comptroller-General has removed the objections regarding the issue of transfer receipts, but the question whether the duty is to be paid to the Bombay Government at all remains unsettled.

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

*Proceedings of the Madras Government, Revenue Department,
15th May 1876.*

No. 132.

ORDER THEREON, 15th May 1876, No. 619.

Separate Revenue, No. 13.
Salt.

To avoid inconvenience to the merchants who have supplied salt under contract to the Western Coast Districts, the Government direct that instructions be issued for the despatch of Remittance Transfer Receipts to the Bombay Collector of Customs as approved by the Controller-General; pending final instructions on the subject from the Government of India, to whom these papers will be communicated in continuation of former correspondence.

(True Extract.)

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

To the Board of Revenue.
„ the Accountant-General.
„ the Collector of South Canara.
Copy to the Collector of Customs, Bombay.

Exd. W. H. French.

619
/ 3

No 1,121.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 27th April 1876.

Read the following letter from E. F. HARRISON, Esq., Comptroller-General, to R. W. LODWICK, Esq., Accountant-General, Madras, dated Calcutta, 10th April 1876, No. 57:—

WITH reference to your letter, No. 9,613, dated 11th January last, requesting to be informed whether remittance transfer receipts can be issued for duty on salt supplied from Bombay to the districts of Malabar and South Canara, I have the honor to forward copy of a communication to my address from the Acting Collector of Salt Revenue, Bombay, No. 1,636, dated 18th ultimo, explaining the reasons for which he prefers transfer receipts to adjustments in accounts of the duty in question, and to state that, under the explanation given, I see no objection to allow remittance transfer receipts to be issued agreeably to the Acting Collector's letter referred to. I have accordingly to request that you will be good enough to issue the necessary instructions on the subject to the Collectors concerned.

ENCLOSURE No. 1.

From the Acting Collector, Salt Revenue, Bombay, to E. F. HARRISON, Esq., Comptroller-General, Calcutta, dated Damaon, 18th March 1876, No. 1,636.

IN reply to your letter, No. 1,597, of the 1st instant, I have honor to state that the letter referred to merely asks for transfer receipt and contains no statement of my view on the subject. A copy is however transmitted as requested.

2. I wish the amount of duty on salt supplied from Bombay for districts in Madras to be remitted by means of remittance transfer receipts instead of being adjusted in account to credit of this department for the following reasons. Compulsory prepayment of duty on all salt removed from works in Bombay has, after much discussion, been ordered and no change in this respect is desirable. But under another rule credit for salt duty is allowed to all traders on deposit of securities and their accounts in my office are cleared by cash payment on the expiration of the credit. In ordinary cases deposit of securities in this office is insisted on, but some of the Madras Contractors are permitted for their own convenience to deposit the securities with the Collectors of Malabar and South Canara who hold them on behalf of this department until the contractors' accounts with my office are cleared. These accounts can only be cleared by cash payment, which again may be made either into my office or that of the Madras Collector, but in the latter case the money has to be remitted in some shape or other. A simple adjustment in accounts is not enough, because, while the contractor is liable for duty on the whole amount he removes from the works here, he is only entitled to receive payment from the Madras authorities

on the quantity actually delivered. 1. Some may never be shipped at all, but supposing all to be, there is certain to be some waste. Thus a contractor may owe this department duty on 1,000 maunds of salt, but he only delivers 990 maunds of salt, say, in Malabar. He is liable for duty on the difference and discharges it by a cash payment to the Collector of Malabar, whose functions are those of agent to this department, which must be remitted to Bombay, and a transfer remittance receipt is the most convenient form in which this can be done.

3. The Madras Collectors are in exactly the same position as the Commissioner of Nagpore, the Agent to the Government-General at Indore, and other officers who under recent orders of the Government of India receive moneys on behalf of the Collector of Salt Revenue and remit them by transfer receipts. Adjustment in accounts is likely to lead to confusion and to references months after the transactions to which they refer have been completed. I am decidedly of opinion therefore that the best course is to have one system, viz., the remittance transfer receipt system, which has been sanctioned for Nagpore, &c., and works well and easily.

4. With regard to your 2nd paragraph, I have the honor to state that the transfer receipts are to be for all Government charges payable on the salt, and they should be issued by the Madras Collectors immediately after delivery of the salt removed under each credit bond.

ENCLOSURE No. 2.

From C. B. PRICHARD, Esq., Collector of Salt Revenue, to the Collector of South Canara, dated Bombay, 23rd October 1875, No. 6,203.

ADVERTING to your telegram just received, copy of which is annexed, I have the honor to inform you that I have issued the orders necessary to allow Messrs. Britto to ship salt from your Collectorate on the understanding that the duty payable thereon will be adjusted in your accounts to the credit of the Bombay Government, transfer receipts in favor of my office being issued by you as the salt comes to hand.

2. Under the orders of the Government of India, the prepayment of full duty on all salt taken from Bombay salt works is compulsory, but I am allowed to grant credit under rules similar to those in force in the Madras Presidency. Messrs. Britto will accordingly open a credit account in my office on the security of the documents which they have deposited with you, as intimated in your No. 1,902, dated 5th instant. I have the honor to request therefore that you will be good enough to continue to hold that security until receipt of intimations from this office that Messrs. Britto's account with us has been cleared.

(True Copies.)

(Signed) PREONATH DHUTT,
Chief Superintendent, Comptroller-General's Office.

No. 519.

Copy forwarded to the Secretary to the Board of Revenue for issue of instructions to the Collectors concerned, with reference to the Board's Proceedings, No. 363, dated 7th February 1876.

(By order.)

(Signed) T. KRISTNA MOORTY IYER,
Assistant to the Accountant-General.

20th April 1876.

SUBMITTED for the orders of Government, with reference to Board's Proceedings, dated 23rd March 1876, No. 524, disposed of in G. O., dated 22nd April 1876, No. 530, Revenue Department.

2. The Comptroller-General has removed the objections regarding the issue of transfer receipts, but the question whether the duty is to be paid to the Bombay Government at all remains unsettled.

(True Copies and Extracts.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Collector of South Canara.

„ to the Collector of Malabar.

„ to the Accountant-General.

Proceedings of the Board of Revenue

Dated 12th April 1876.

Read the following:-

No: 704.

No-1016

From J. G. Horsfall Esqr.
Ag. Collector of South Canara
To. b. A. Galton Esqr.
Ag. Secretary to the
Board of Revenue
Madras.

Sir With reference to the Proceedings
of the Board of Revenue, dated the
23rd instant, No. — I have the honor
to forward for their information

(1) Dated 23rd October 1875, No. 6203. copies of letters from
" — 23 February 1876, 1178

the collector of Salt Revenue Bombay
in which he desires that duty due
on salt exported for this District
should be remitted to him by
Treasury drafts or otherwise

2. I beg also to enclose copy of

(2) Dated 23rd March 1876.

a Petition⁽²⁾ since addressed to me

1876.

Board of Revenue,

MADRAS.

PROCEEDINGS, 27th APRIL 1876, No. 1,131.

APRIL
No. 1,121.

Salt — supplied from Bombay to Malabar
and South Canara Districts. — Submitting, for
orders of Government, copy of certain corre-
pondence received from Accountant-General
regarding issue of remittance transfer receipts
for duty on —

1876-77

by Messrs. Brits Brothers together
 with a copy of a memorandum,
 received by them from the Assistant
 Collector. Salt Revenue, intimating
 that unless the duty is paid before
 the end of March 1896. the terms
 of their contract will be enforced
 as also copy of letter addressed ^{Dated 2nd March 1896.}
 to me by the Collector of Bombay
 in reply to mine of the 14 February 1896.
 3. To avoid the inconvenience
 and loss to which Messrs. Brits
 Brothers will be put if the threat
 is carried out, I have telegraphed
 to the Collector to cancel the
 memorandum pending the order of
 Government regarding the payment of
 duty. I therefore request that

The necessary orders may be obtained
 at an early date.

Multanbura, C.O. }
 Officer, Inauguration } (s) J. H. Knafall
 31st March 1896 } Ag. Collector

Submitted, with enclosures showing
 in continuation of Board's Proceedings, dated
 23rd March 1896, No: 824.

2. The Board learn from the correspondence
 now forwarded that the Salt Dy Collector of
 Bombay accedes that he has no sufficient
 guarantee that salt delivered to the Con-
 tractors is actually shipped inasmuch
 as the bond executed by Messrs. Brits
 to the Collector of Canara merely ensures
 the payment of full duty upon salt ex-
 ported from Bombay. The Board cannot
 understand what difficulty there can be
 in providing the necessary check upon the
 quantity really sold and in insuring it
 being put on board ship.

(True copy taken)

L. M. M. M.

The Secretary to Government R.D.
 with 5 encs. to be ret'd.
 J. H. Knafall

Revenue Department.

Proceedings of the Board of Revenue
Dated 27 April 1876.

N^o 57. Read the following.

From,

The Comptroller General.
The Accountant General
Madras.

Sir,

With reference to your letter
N^o 9613, dated 11th January last re-
questing to be informed whether
Remittance Transfer Receipts
can be issued for duty on salt
supplied from Bombay to the
Districts of Malabar and South
Canara, I have the honor to
forward copy of a communication
to my address from the Acting
Collector of Salt Revenue
Bombay N^o 1636 dated 18th ultimo
explaining

N^o 1503

Nov 1876 B-8

Proceedings of the
Board of Revenue.

Dated 12th April 1876.

Item 13.

in 5.000

DD No. 619 - 10 Nov 1876

Subscribing to

Govt. Office of correspondence

between the Comptroller General

& the Collector of Salt Revenue

Madras, relating to the

advancement of duty on

salt supplied by the

Government to the

Collector of Salt Revenue

12/31

R.C. 11-1876 P.15:1876

2-10-1876 R.11-1876

explaining the reasons for which
he prefers Transfer Receipts to
adjustments in accounts of the
duty in question and to state that
under the explanation given
I see no objection to allow Remit-
tance Transfer Receipts to be issued
agreeably to the Acting Collector's
letter referred to. I have accordingly
I request that you will be good
enough to issue the necessary
instructions on the subject to
the Collectors concerned.

Comptroller Genl's } I have signed
office Calcutta } E. J. Harrison
10 April 1876 } Comptroller General

N^o 1636 of 1876.

To, The Comptroller General
Calcutta.

Samson 18th March 1876

Sir,

In reply to your letter
N^o

N^o 1597 of the 1st Instant, I have the
honor to state that the letter refer-
red to merely asks for Transfer
Receipt and contains no statement
of my view on the subject. A
copy is however transmitted as
requested.

2. I wish the amount of duty
on salt supplied from Bombay for
districts in Madras to be remitted
by means of Remittance Transfer
Receipts instead of being adjusted
in account to credit of this Depart-
ment for the following reasons.
Compulsory prepayment of duty
on all salt removed from works
in Bombay has after much discus-
sion been ordered and no change
in this respect is desirable. But
under another rule credit for
salt

Salt duty is allowed to all traders
on deposit of securities and their
accounts in my office are cleared
by cash payment on the expiration
of the credit. In ordinary cases deposit
of securities in this office is insisted
on, but some of the Madras Contractors
are permitted for their own convenience
to deposit the Securities
with the Collectors of Malabar
and South Canara, who hold them
on behalf of this Department
until the Contractors accounts
with my office are cleared. These
accounts can only be cleared by
Cash payment which again may
be made either into my office
or that of the Madras Collector, but
in the latter case the money has
to be remitted in some shape or
other. A simple adjustment

in accounts is not enough because
while the Contractor is liable for
duty on the whole amount here
from the work he is only entitled
to receive payment from the Madras
authorities on the quantity actually
delivered. Some may never be
shipped at all but supposing
all to be, there is certain to be some
wastage. Thus a Contractor may
this Department duty on 1000 Manna
of salt but he only delivers 990 Manna
of salt (say in Malabar). He is liable
for duty on the difference and discharges
it by a cash payment to the Collector
of Malabar whose functions are
those of agent to this Department
which must be remitted to Bombay
and a Transfer Remittance Receipt
is the most convenient form in
which this can be done.

3. The Madras Collectors are in exactly the same position as the Commissioner of Nagpore, the Agent Governor General at Madras and other officers who under recent orders of the Government of India receive money on behalf of the Collector of Salt Revenue and remit them by transfer Receipts. A system such in account is likely to lead to confusion and its references months after the transactions to which they refer have been completed. I am decidedly of opinion therefore that the best course is to have one system viz. the Remittance Transfer Receipt system which has been sanctioned for Nagpore &c and works well and easily.

4. With regard to your 2^d para I have the honor to state that the Transfer Receipts are to be for all goods

Government charges payable on the salt and they should be issued by the Madras Collectors immediately after delivery of the salt removed under each credit bond.

I have &c
(signed) Illegible
Ag Collector Salt
Revenue.

No 6203 of 1875.

The Collector

South Canara

Bombay 23rd October 1875.

Sir,

Adverting to your telegram just received copy of which is annexed I have the honor to inform you that I have issued the orders necessary to allow Messrs. Britto to ship salt from your Collectorate, on the understanding that the duty payable thereon will be adjusted in your accounts to the credit of the Bombay Government's transfer receipts.

receipts in favour of my office being
issued by you as the salt came to hand.

2. Under the orders of the Govern-
ment of India the prepayment of full
duty on all salt taken from Bombay
salt works is compulsory, but I am
allowed to grant credit under rules
similar to those in force in the Madras
Presidency. Messrs Britto will accordingly
open a credit account in my office
on the security of the documents which
they have deposited with you, as intimated
in your No 1902 dated 5th instant. I
have the honor to request therefore
that you will be good enough to
continue to hold that security until
receipt of intimation from this
office that Messrs Britto's account
with us has been cleared.

I have &c

(signed) C. B. Richard

(Enclosures) Collector of Salt Revenue
(signed) Prem Nath Chutt
Chief Superintendent
Comptroller General's office

No 519.

Copy forwarded to the Secretary
to the Board of Revenue, for issue
of instructions to the collector
concerned, with reference to the
Board's Proceedings No 363 dated
7th February 1876.

(By order)

20th April 1876. (signed) S. Krishna Rao
Secy to the Secy Genl

Submitted for the orders
of Government, with reference
to Board's Proceedings dated 23rd March
1876. No 824 disposed of in G.O. dated
22nd April 1876. No 530 P.O.

2. The Comptroller General
has removed the objections
regarding the issue of Transfer
Receipts

619
13

Receipts, but the question whether
the duty is to be paid to the Bombay
Government at all remains un-
settled.

Three copies and extracts of

Santhibore.

To
The Secretary to Government
Public Department

[Signature]
CR

R.O. 11: May R. 15: May
C. 10: May 196 R. 11: May

No 1310

Walt supplied from Bombay
to Malabar and Cochin
the following for the
copy of certain correspondence
received from the Government
regarding the revenue of Malabar
Barrister Receipts for duty
on —

W.D. 619. 15th Nov 1876

Recd of }
Recd of } April 1876
Recd of }

Revenue Dept
Board of Revenue

100/100
100/100
100/100

In M. S. first

Stob 19

7/15 May 1876

Read No: 4/12 April
1876. & 27 April 1876 —
No 1121

To avoid inconvenience
to the merchants who
have supplied salt
under contract to the
western coast. directing
the Government direct
that instructions be is-
sued for the dispatch
of Remittance Transfers
Receipts to the Bombay
Collector of Customs
as approved by the Con-
troller General, pending
final instructions on the
subject. From the Govt of
India; to whom these
papers will be com-
municated. in con-
tinuation of former
correspondence.

11/15

Shirur, in
Collection of Customs
Receipts with the
clear in account
of the merchants —
with him —

- Recd Copy to the Secretary Secy to Govt of India
- do. The Secretary to the Govt of India
- do. Collector of Customs, Bombay
- do. Secy to the Govt of India
- do. Secy to the Govt of India

g. s. 16.

R.C. 11: May, A. 15: May
C. 10: May/96 R. 11: May