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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	1466	Press
B.P. No.		Mis.
Dated	18-4-1877	197

Not to be folded or roughly handled

No. 430. Read the following Proceeding of the Board of Revenue, dated 14th April 1877, Miscellaneous No. 466:—

Read Proceedings of the Madras Government, Revenue Department, dated 30th January 1877, No. 429.

ABSTRACT.—Communicating to the Board Revenue letter from the Government of India requesting the submission of no explaining the causes of differences in statements of salt revenue.

A STATEMENT of salt sales during the last five years showing the quantities sold and the different rates of duty realized is herewith submitted to Government; a similar statement will accompany the return for the month of March of the last and future official years. The slight variations between the amounts of duty as given in this statement and those entered in the revised statement submitted on 1st August 1876 for March 1876 are due to the rounding of fractions in the monthly statements submitted to the Government of India.

2. It will be observed that in the case of manufactured salt, from which the bulk of the salt revenue is drawn in this Presidency, the amounts of duty entered correspond, with slight variations above accounted for, with the amounts obtained by applying the current rate of duty to the quantities shown. The rate of duty is Rupees 1-13-0 per maund throughout the Presidency except in the two

					RS. A. P.	
Ganjam	...	...	...	...	2 1 0	raised in 1874-75, under Act X of 1874,
Itchapore	...	...	...	...	2 0 0	as shown in the margin.

3. In the case of spontaneous salt, the difference between the price at which it is sold and the actual cost of collection and storage is entered as duty; but not only does the cost of collection and storage vary from year to year as well as from place to place, but the price also varies in some places by reason of a special discount being allowed on the fixed monthly selling price in order to cover unusual wastage, or to get rid of inferior salt, or of accumulated stocks in out-of-the-way localities. Hence the variation in the duty on spontaneous salt.

(True Ext. pt.)

(Signed)

C. A. GALTON,

Sub-Secretary.

Proceedings of the Madras Government, Revenue Department,
18th April 1877.

Description of Salt.	Quantity.	Rate of Duty per Indian Maund.	Duty.	Remarks.
1871-72.	IND. MDS. S. T.	RS. A. P.	RS. A. P.	
Manufactured salt in all districts	6,414,434 15 0	1 13 0	116,26,162 4 10	
Spontaneous Salt—				
Ganjam	217 0 0	1 14 9	417 0 0	
Vizagapatam	121 5 0	1 15 9	240 7 0	
Kistna	74,698 0 0	1 14 0	1,40,836 13 0	
Tanjore	5,474 0 0	1 15 0	10,605 14 0	
Madura	4,074 0 0	1 13 0	7,384 2 0	
Do.	163 1 0	1 13 9	304 0 2	
Total ...	84,747 25 0		1,59,788 5 11	
Imported Salt	6,499,182 0 0		117,85,950 10 9	
	2,961 0 0	1 13 0	5,392 13 0	Includes Rs. 26 extra duty.
Grand Total ...	6,502,143 0 0		117,91,343 7 9	
1872-73.				
Manufactured salt in all districts	6,267,582 10 0	1 13 0	113,59,992 6 0	
Spontaneous Salt—				
Ganjam	163 0 0	1 15 11 1/2	337 9 0	
Do.	390 0 0	1 15 11 1/2	779 2 6	
Kistna	76,560 0 0	1 14 2	1,44,347 8 0	
Tanjore	22,649 0 0	1 15 0	43,882 7 0	
Madura	399 39 0	1 13 8	741 3 10	
Do.	95 0 0	1 12 1	163 10 4	
Total ...	1,00,262 30 0		1,90,254 8 8	
Imported Salt	6,367,845 0 0		115,50,246 14 8	
	2,014 0 0	1 13 0	41,712 14 0	
Grand Total ...	6,369,859 0 0		115,91,959 12 8	
1873-74.				
Manufactured salt in all districts	6,360,056 0 0	1 13 0	114,22,476 8 0	
Spontaneous Salt—				
Vizagapatam	23 0 0	1 13 0	41 11 0	
Godavery	406 0 0	1 15 4	912 9 4	
Do.	10 0 0	2 0 0	20 0 0	
Kistna	80,824 0 0	1 14 2	1,52,386 14 8	
South Arcot	9 0 0	1 13 0	16 5 0	
Tanjore	2,856 0 0	1 15 0	57,846 0 0	
Madura	80 0 0	1 13 0	144 12 0	
Total ...	11,268 0 0		2,11,308 4 0	
Imported Salt	6,413,324 0 0		116,33,844 12 0	
	23,285 0 0	1 13 0	42,477 7 9	Includes Rs. 273-6-9 extra duty.
Grand Total ...	6,436,609 0 0		116,76,322 3 9	

Proceedings of the

Government, Revenue Department,
1877.

Description of Salt.	Quantity.	Rate of Duty per Indian Maund.	Duty.	Remarks.
1874-75.	IND. MDS. S. T.	RS. A. P.	RS. A. P.	
Manufactured salt in all districts	6,159,163 0 0	13 0	111,63,479 5 0	
Ganjam Division	1,36,668 0 0	1 0	2,81,877 12 0	
Chhapore do.	1,06,638 0 0	0 0	2,13,276 0 0	
Total ...	6,402,469 0 0		116,58,633 1 0	
Spontaneous Salt—				
Vizagapatam	22 0 0	14 11	42 9 0	
Do.	629 0 0	14 9	1,208 8 0	
Kistna	81,715 0 0	14 2	1,54,066 13 2	
Tanjore	29,275 0 0	15 0	56,720 5 0	
Madura	315 0 0	10 8	524 5 6	
Do.	3,065 0 0	1 13 0	5,558 15 0	
Total ...	115,021 0 0		2,18,121 7 8	
Imported Salt	6,517,490 0 0		118,76,754 8 8	
	22,032 0 0	13 0	40,355 5 0	Includes Rs. 422-5-0 extra duty.
Grand Total ...	6,539,522 0 0		119,17,109 13 8	
1875-76.				
Manufactured salt in all districts	6,039,528 0 0	1 13 0	109,46,644 8 0	
Ganjam Division	288,206 0 0	2 1 0	5,94,424 14 0	
Chhapore do.	67,576 0 0	2 0 0	1,35,152 0 0	
Total ...	6,395,310 0 0		116,76,221 6 0	
Spontaneous Salt—				
Ganjam	2 0 0	1 13 4	3 10 8	
Do.	73 0 0	1 15 0	141 7 0	
Vizagapatam	74 0 0	1 15 0	144 11 8	
Do.	468 0 0	1 15 8	897 0 6	
Kistna	41,165 0 0	1 14 2	77,613 2 10	
Tanjore	28,899 0 0	1 15 0	55,991 13 0	
Madura	7,819 0 0	1 10 0	12,705 14 0	
Do.	8 0 0	1 14 6	15 4 0	
Do.	3 0 0	1 14 6	5 4 0	
Do.	128 0 0	1 13 0	232 0 0	
Do.	406 0 0	1 9 10	655 8 4	
Total ...	79,045 0 0		1,48,405 12 0	
Imported Salt	6,474,355 0 0		118,24,627 2 0	
	65,459 1 0	1 13 0	1,20,237 11 6	Includes Rs. 1,593-4-6 extra duty.
Grand Total ...	6,539,814 1 0		119,44,864 13 6	

MADRAS,
14th April 1877.

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

Proceedings of the Mutters
187

No. 431. ORDER THEREON, H

Separate Revenue, No. 7.

Salt.

Department

No. 1,466.

ORDERED to be forwarded to the
Government of India with reference to
letter from that Government, dated 25th
January 1877, No. 52.

(abstract.)

Signed) D. F. CARMICHAEL,
Offg. Chief Secretary.

To the Board of Revenue.

Ed. A. F. Goodall.

All Duties levied on Salt are paid to the
 Government of India through the Salt Revenue
 Department. The amount of Salt Revenue for
 the year 1871-72 was Rs. 11,79,134.37.

ADULT

THE BOARD OF REVENUE

REVENUE

Cost of (1871) 37/100

Description of salt Quantity Rate of duty per hundred Duty

Ind. Revenue S. & Port. R. S. & P.
 1871-72

Manufactured Salt 64,11,434.15 1 13 11,62,624.10
 Salt in all Districts

Spontaneous Salt.

Ganjam	237 ..	1 14 9	417.9
Vizagapatam	121 5.	1 15 9	24074
Kistna	74,698 ..	1 14 2	14,0836.138
Tanpore	5474 ..	1 15	10,605.14
Chadara	4,074 ..	1 13	7,384.2
Do	163 20.	1 13 9	304.2
Total.	84,747.25		15,7788.511

Total 64,99,182 11,78,5960.109

Imported Salt 2961 .. 1 13 .. 5392.13. Includes Rs. 263 extra duty

Grand Total. 65,02,143 11,79,134379

1872-73.

Manufactured Salt 62,67,582.10 1 13 11,35,97726.

Spontaneous Salt

Ganjam	169 ..	1 15 1/2	3379.
Do	390 ..	1 15 1/2	77926
Kistna	76,560 ..	1 14 2	14,4547.8
Tanpore	22,649 ..	1 15	438827.
Chadara	39930.	1 13 8	741310
Do	95 ..	1 12 1	18110.4

Total 100,26230 19,2548.8

Total 63,67,845 11,50,24614.8

Imported Salt 23014 .. 1 13 .. 41712.14.

Grand Total. 63,90,859 11,59,195912.8

Description of salt	Quantity	Rate of duty per Indian maund	Duty
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In Rs. S. P. Re. A. P.

1873-74

Manufactured salt in all districts 630,205 . . . 1 13. 114,224 76 8.

Spontaneous salt.

Vizagapatam 23 . . . 1 13. 111 11.

Podanery 466 . . . 1 154 9 12 94

Do 10 . . . 2 . . . 20 . . .

Kichur 80,824 . . . 1 14 2 15 23 86 148.

S. Anant 9 . . . 1 13. 11 5.

Tanjore 29,856 . . . 1 15. 57,846 . . .

Chidambaram 80 . . . 1 13. 144 12.

Total 111,268 211,368 14.

Total 64,13,324 116,33,844 12.

Imported salt 23,285 . . . 1 13. 42,477 7 9

Grand Total 64,36,609 116,76,322 3 9

Manufactured salt 1874-75.

all districts 615,916 . . . 1 13. 116,34 79 5.

Ganjam division 13,668 . . . 2 1. 28,177 12.

Itanagar Do 10,638 . . . 2 . . . 21,327 6 . . .

Total 64,02,469 116,58,633 1 . . .

Spontaneous salt

Vizagapatam 22 . . . 1 14 11 42 9.

Do 629 . . . 1 14 9 120 8 8.

Kichur 81,715 . . . 1 14 2 15 10 66 13 2

Tanjore 29,275 . . . 1 15. 56,720 5.

Chidambaram 315 . . . 1 10 8 524 56

Do 3,065 . . . 1 13. 555 8 15.

Total 11,50,21 21,81,21 7 8

Total 65,17,490 118,77,844 8 8

Imported salt 22,032 . . . 1 13. 40,355 5

Grand Total 65,39,522 119,17,109 13 8

Description of salt	Quantity	Rate of duty per Indian maund	Duty
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In Rs. S. P. Re. A. P.

1875-76.

Manufactured salt

all Districts 603,952 . . . 1 13. 109,46,644 8 . . .

Ganjam division 2,61,208 . . . 2 1. 59,44,24 14 . . .

Itanagar Do 67,576 . . . 2 . . . 13,515 2 . . .

Total 6,99,530 11,67,221 8 . . .

Spontaneous salt

Ganjam 2 . . . 1 13 4 3 10 8

Do 73 . . . 1 15. 141 7 . . .

Vizagapatam 74 . . . 1 154 144 11 8

Do 468 . . . 1 14 8 897 . 6

Kichur 4,11,65 . . . 1 14 2 77,613 2 10

Tanjore 2,88,99 . . . 1 15. 55,971 13 . . .

Chidambaram 7,819 . . . 1 10. 12,785 14 . . .

Do 8 . . . 1 14 6 15 4 . . .

Do 3 . . . 1 14 6 5 4 . . .

Do 128 . . . 1 13. 232 . . .

Do 406 . . . 1 9 10 655 8 4

Total 77,045 14,84,05 12 . . .

Total 6,74,855 11,82,4,27 2 . . .

Imported salt 65,459 1 . . . 1 13. 81,20,237 11 8

Grand Total 65,39,514 1 119,44,864 13 6

Revenue Board Office

11th April 1877.

Subsecretary

Revenue Dept.

Memorandum No. 546
Proceedings of the Board of Revenue
dated 14th April 1877.

Read Proceedings of the
Madras Government Revenue
Department, dated 30th January
1877 & No. 429, commencing to
the Board of Revenue letter from
the Government of India regarding
the submission of notes explain-
ing the causes of differences
in Statements of Salt Revenue.

A statement of Salt
Sales during the last 5 years
showing the quantities sold
and the different rates of duty
realized is herewith submitted
to Government; a similar
statement will accompany
the return for the month of March
of

Enclosure in Pro-
ceedings of the Board
of Revenue to the
Hon'ble Secy. Govern-
ment No. 2134/77
dated 10th April 1877, enclosing
Revenue No. 546.

818-4-77 N 1466

For amount of
salt sales during the
last 5 years.

of the last and future official
year. The slight variations in
the amounts of duty
as given in this statement
and those entered in the revised
statement submitted on
1st August 1876 for March 1876
are due to the rounding of fig-
ures in the monthly statements
submitted to the Government
of India.

2. It will be observed
that in the case of manu-
-factured salt from which
the bulk of the Salt Revenue
is drawn in this Presidency
the amounts of duty entered
correspond, with slight variations
above accounted for, with the
amounts obtained by applying the

the current rate of duty to the
quantities shown. The rate
of duty is Rupees 1/100 per
cistner throughout the Presi-
-dency except in the two North-
-western Stations, where
it was raised in 1874-75, under
Act V of 1874, as shown in
the margin.

3. In the case of sponta-
-neous salt, the difference
between the price at which
it is sold and the actual
cost of Collection and storage
is entered as duty; but not
only does the cost of Collection
and storage vary from year
to year as well as from place
to place, but the price also varies
in some places by reason of a
special discount being allowed on

on the fixed monopoly selling
price in order to cover unusual
wastage or to get rid of infe-
rior salt or of a cumulated
stock in out of the way
localities. There is the variation
in the duty on spontaneous
salt.

True Patriot

W. H. C. C. C.
Secretary

To
The Secretary to
Government. R. D.
with a statement

Ordered to be forwarded to
the Govt of India with reference
to letter from that Govt 25 Jan 47
1877 No. 52. —

14 To the W. of Revenue 21-4-77 18-4-77

Revenue (1877) 28th March
No 2134
Consent of the
Board of Revenue

Dated 14 April 1877.
Revenue 16-50-50

30/1

18-4-77 No 1466.

Subanthing estate.
Amount of sale will
during the last 5 years
showing quantity with
and the difference
between of duty & value.

With Mees