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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue

DEPARTMENT

G.O. No.	1139	Revenue	Press.
B.P. No.			Mis.
Dated	22-7-1878		197

Not to be folded or roughly handled

1139
GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

22nd July 1878, No. 1,139.

Read the following papers:—

No. 276. Proceedings of the Board of Revenue, dated 11th June 1878, No. 1,553.

Read the following letter from H. W. BLISS, Esq., Commissioner of Salt Revenue, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Cochin, 23rd May 1878, No. 171.

In my letter No. 97, dated the 18th April 1878, I pointed out the exceeding inefficiency, as regards numerical strength, of the Police guards, employed to watch the salt swamps in the Vizagapatam District, and made certain recommendations as to strengthening them. In generally approving these recommendations, the Board were pleased to intimate that, in their opinion, my remarks hold good for the Presidency generally as well as for that particular district. I have no doubt that they are quite right; and that the salt guards in all districts require to be greatly increased. But this will be a work of time, and will necessitate much patient local inspection and inquiry for which it is not possible that I should at present find leisure.

2. In the mean time, however, I think a great improvement might be effected by the establishment of a proper system of rewards for the detection of offences against the salt revenue. Such a system does not now exist. Could one be established it could not fail to render the salt guards more contented with their monotonous and dreary life of hard work, little pay, and much exposure in localities which may be healthy enough but which they think unhealthy and detest, and to render them much more efficient because more interested in their work and better rewarded for success in it. It would also prevent (what is now quite possible) dishonesty paying them better than honesty. It will of course cost a good deal to give handsome rewards, but I believe it will pay well to do so. Experience, in fact, seems to show that it must, for I believe I am correct in saying that in all countries Governments find it profitable to protect their revenues by the grants of rewards to their servants and others for the detection of frauds upon them.

3. Now, so far as I am aware, the following are the only provisions of law upon this subject.

4. Clause second of Section 8 of Regulation I of 1805 provides for the payment to informers of one-third of the fines imposed under the first clause of the same section upon persons who establish works for the manufacture of salt except on the account or with the permission of Government. Under this provision, therefore, persons may be rewarded who detect or give information of illicit manufacture. But in most districts such cases are very rare. The salt revenue is much more commonly defrauded by acts which are punishable under Section 17 of the same Regulation, and notably by the gathering of spontaneous salt, quantities of which are constantly seized, and to one-third of the "value" of which Police officers making seizures are entitled under Section 15. But there is nothing to show how the "value" is to be calculated. If the word means the valueless duty, the Police and other officers of Government making seizures are mocked at by the offer of rewards so small as to be worthless even to the poorest. If it means the value including duty the rewards which can be given are still so small that they cannot possibly pay the Police as well as what they can, and no doubt often do, wring from the offenders as an inducement to let them go. But so far as my own experience goes, these provisions as to rewards, insufficient though they are, are never carried out. I cannot recollect a single instance of an application being made to me as Collector of a Salt District to sanction

a reward under the Regulation. It makes, moreover, no provision at all for the award to informers of a portion of the fines imposed under Section 18, and even if it did, those fines are commonly so exceedingly small that the receipt of the whole of them would be no great matter for a Constable to look forward to. And yet this is the only law for the protection of the immense revenue derived by Government from salt in the East Coast Districts!

5. On the West Coast (Madras) Act VI of 1871 is in force, Sections 24 and 25 whereof provide for the grant of rewards to the extent—

First, in cases where any penalty or confiscation is formally adjudged, of the amount of such penalty or confiscation; and,

Secondly, at the discretion of the Board of Revenue, up to the amount of a fund to be formed from such fines, &c., as may not have been adjudged under the provisions above stated.

6. This law is not so unsatisfactory as that in force in the monopoly districts. But it is open, nevertheless, in my opinion, to two grave objections. In the first place, there is nothing to show whether the words "proceeds of property confiscated" in Section 24 mean, in the case of confiscated salt, the proceeds less duty or the proceeds plus duty; and, in the second, Section 25, which is to the same effect as Section 61 of the Bombay Salt Act (VII of 1873), establishes a sort of secret service fund, the existence of which, in the case of the analogous fund in the Bombay Presidency, has been ruled by the Government of India to be, as it clearly is, incompatible with a proper system of public accounts, inasmuch as it does not provide for all receipts and expenditure being, respectively, credited and debited to regular budget estimate and allotment heads.

7. A further objection to so much both of the monopoly and of the excise salt laws as provides for awards to informers and others by officers adjudging penalties and confiscations, that is to say, in ninety-nine cases out of 100 by native magistrates of the two lowest grades, is the extreme uncertainty which is in this way established as to the amount of reward which the informer is likely to get. Some magistrates will be found to give heavy rewards, some light, and some none at all. It is unnecessary to do more than point out the hindrance which uncertainty of this sort must be to the efficient working of the law.

8. As a remedy for the present unsatisfactory state of things, both in monopoly and in excise salt districts, I have the honor to submit, with the following remarks, for the approval of the Board and Government, a draft set of rules, to be prescribed by the executive, in no way dependent on admittedly imperfect and partly obsolete laws, and providing for the disposal of all fines levied and confiscations ordered under the salt laws as well as for the grant of rewards to informers. They are based, so far as regards the latter part of the subject, on the rules in force in the Salt and Opium Departments of the Bombay Government, copies of which I have extracted from the Bombay Government Gazette and have the honor to enclose for the Board's information.

9. RULE I.—In this Presidency the present rule as to fines levied under the salt laws is that they are credited to *Law and Justice*. I do not know whether the Board are competent to order the adoption of a different course. If not, I request that they will move Government to do so, if necessary after reference to the Government of India, and to issue instructions that they shall in future be credited to *Salt* in the same way as the proceeds of confiscations ordered by departmental officers. It is only fair, I think, that this should be done. In fact, it is necessary, if the department is to have any receipts to set off against the expenditure on rewards, which cannot fail for the first few years of its systematic working to be somewhat heavy. The principle that fines levied under a special law should be applied to the purposes of that law is recognized by Section 25 of the Salt Excise Act above referred to, as well as by such Acts as the Cattle Pound Act and (Madras) Act I of 1870 (Canals and Ferries) and, I have no doubt, by many more that I cannot at present recollect and have no means by me to refer to. It has also long been acknowledged with regard to fines imposed under the Municipal Act (and even under the sanitary provisions of the Penal

Code in respect of offences committed within Municipal limits) which are credited to Municipal Funds. I trust therefore that no difficulty may be raised as to the credit to the Salt Department of fines levied under the salt laws.

10. RULE II.—This rule will settle the question of the valuation of confiscated salt. I have taken the most liberal view of the question, because I am sure it will pay to do so. But the effect thereof will nevertheless be to reduce rewards below the Bombay scale of Rupees 3 per maund of salt confiscated which seems to me to be needlessly high.

11. RULE III.—Rule III provides a standard of rewards to persons who exert themselves in procuring the punishment of offenders against the salt laws, and secures uniformity of administration by entrusting the award thereof to officers of the Covenanted service, the lowest of whose jurisdiction will extend over half the salt districts in the Presidency. The amount I propose to authorize Deputy Commissioners to grant as a reward without my sanction or that of the Board is the same, I believe, as the Magistrate of a district can now grant for the detection of an offence, but directly from the Treasury, without the receipt of any fines or proceeds of confiscated articles. It is also, of course, necessarily less than might be granted by officers of the same standing who may happen to dispose of cases of the kind in their capacities as Magistrates. I hope therefore it will not be thought that the authority I propose to entrust to Deputy Commissioners in this respect is too great. The amount up to which the Commissioner should be empowered to grant rewards should be greater. I propose to fix it at Rupees 200, and to avoid references to Government in matters of little real importance, I think the Board of Revenue should have the power of granting rewards up to (say) Rupees 500, or so provided.

12. In all these cases it will be remembered that whatever sum is granted as a reward there will be a corresponding credit to the department from the proceeds of fines, &c. I am therefore not asking for myself or for any one else an unrestricted power of paying away Government money. I am only asking for the power of disposing of money which would very probably not come into the treasury at all if that power did not exist.

13. To work this rule effectively Magistrates generally should, I am of opinion, be requested to abstain from using their powers of granting rewards under the Salt Acts. It will be far better that all rewards should come from superior departmental officers.

14. One only serious objection do I anticipate to this rule. This is that the effect of it will be to limit the unlimited power of granting rewards the Board of Revenue now possess in excise districts under Section 25 of the Salt Excise Act. This is quite true, but they will believe that by proposing it I do not intend disrespect to them. The fact is that, as I know that the Government of India has directed that the corresponding section of the Bombay Salt Act shall be held in abeyance, I feel sure that they will issue a similar order with regard to this section also so soon as entries in the public accounts show them that it has been brought into operation. I therefore venture, as I may say, to anticipate events. I may also point out the great inconvenience that will ensue if there is to be one rule on the Eastern and another on the West Coast. I therefore trust that the Board will pardon a proposal to slightly limit their authority in one part (and a very small one) of the Presidency in consideration of the advantages to be obtained by uniformity of action throughout it.

15. RULE IV.—This rule is intended to provide for the cases, which cannot be very uncommon, in which (say) salt-earth or swamp salt is carried off and seized by the Police, the offender tried and imprisoned because too poor to pay a fine, and the salt-earth or swamp salt destroyed as unfit for consumption. In such a case no funds would be available for the grant of a reward under Rule III.

16. Rule IV will also provide for special rewards in cases where Police or Salt officers or others have shown courage in resisting mobs and the like.

17. RULE V.—Rule V, I think, explains itself. I hold that it is necessary, to put the matter into perfectly plain language, that I should have the power, when I think it advisable, of employing spies, and that I should be able to delegate this

power to Deputy Commissioners. I trust the Board will agree with me. I have been assured that the power has been found of the greatest possible use in the Bombay Salt Department in breaking up combinations to cheat Government.

18. If the rules I now propose commend themselves to the Board and Government, it will be necessary in future in preparing the annual budget of the department to make a distinct provision therein under the minor head "Rewards for information, for capture of offenders, and for good service," which now appears only under *Law and Justice*. During the current year such expenditure must be charged to *Salt, Miscellaneous*.

19. The working of these rules will of course be noticed in the Annual Administration Report of the Salt Department which I presume the Board and Government will desire to receive.

ENCLOSURE No. 1.

Rules for the disposal of fines levied and of the proceeds of confiscations ordered for breaches of the Salt laws and for the rewarding of informers and others who may render service to Government by detecting or preventing the same.

I. All fines levied and the proceeds of all confiscations ordered by competent authority for breaches of the salt laws shall be credited to VII, Salt—Fees, Fines, and Forfeitures.

II. In all cases in which confiscated salt is of sufficiently good quality to be added to the Government stock and to be sold therefrom for public consumption, the proceeds thereof shall be held to include the duty leviable thereon under the law for the time being in force. In all other cases confiscated salt shall be destroyed.

III. The Board of Revenue, the Commissioner, or a Deputy Commissioner of Salt Revenue, in any case in which a penalty or confiscation has been adjudged by competent authority under any law for the time being in force for the administration or protection of the salt revenue, may grant in such proportions as they or he may think fit to any person or persons who may have contributed to the conviction of the offender or to the seizure of the property so confiscated, a reward not exceeding the proceeds of salt confiscated, plus the amount for which any other article confiscated in the same case may sell, plus the amount of any fine imposed thereon.

Provided always that the aggregate amount of the rewards thus granted in any one case shall not exceed—

If the award be made by the Board of Revenue	...	...	...	...	RS.
Do. do. do. Commissioner	...	...	...	...	500
Do. do. do. a Deputy Commissioner	...	...	...	...	200
Do. do. do. a Deputy Commissioner	...	...	...	...	100

IV. In any case in which under the operation of the preceding rule no funds are available for grant as rewards, or in which, in the opinion of the Board of Revenue, of the Commissioner or of a Deputy Commissioner of Salt Revenue, any person has performed any service of special merit in respect of the prevention or detection of any act of salt smuggling or of any offence against the salt laws, rewards may be granted as follows:—

By the Board of Revenue to an aggregate amount not exceeding	...	...	...	RS.
Do. Commissioner	...	...	...	100
Do. a Deputy Commissioner	...	...	...	50
Do. a Deputy Commissioner	...	...	...	25

V. The Commissioner of Salt Revenue, or a Deputy Commissioner with the sanction of the Commissioner, may incur at his discretion an expenditure not exceeding Rupees 100 in each case for the employment of informers or for any other purpose connected with the prevention or detection of salt smuggling or of any offence against the laws relating to salt.

VI. Proposed rewards and expenditure exceeding the sums above set forth should be reported for the previous sanction of Government.

(Signed) H. W. BLISS,
Commissioner of Salt Revenue.

ENCLOSURE No. 2.

BOMBAY CASTLE, 1st April 1878, No. 1,658.

The following Rules for regulating the grant of rewards to informers and seizers of contraband salt in the Bombay Presidency are published for general information:—

1. The Collector of Salt Revenue, when ordering the confiscation of any property under the authority vested in him by the Salt Act, may grant, in such proportions as he may think fit, to any person or persons who have contributed to the seizure of the property or the conviction of the

offender a reward not exceeding Rupees 3 per maund of salt confiscated; plus the estimated value of any other articles confiscated in the case, plus the amount of any fine imposed.

2. In any case in which, in the opinion of the Collector of Salt Revenue, any person has performed any service of special merit in respect of the prevention or detection of salt smuggling, or of any offence against the Salt Laws, the Collector may grant to such person a reward not exceeding in amount Rupees (50) fifty.

3. The Collector of Salt Revenue or an Assistant Collector of Salt Revenue with the sanction of the Collector may incur at his discretion expenditure not exceeding Rupees (100) one hundred in each case for the employment of informers or for other purposes connected with the prevention or detection of salt smuggling, or of any offence against the laws relating to salt.

(True Copy.)

(Signed) H. W. BLISS,
Commissioner of Salt Revenue.

ENCLOSURE No. 3.

Rules prescribed by the Government of Bombay under the Opium Act, 1878, with the sanction of the Governor-General in Council.

"52. Any Magistrate convicting an offender under Section 9 or any Magistrate or other authorized officer ordering the confiscation of opium under Section 12 of the Opium Act, 1878, may grant, in such proportions as he thinks fit, to any person or persons who have contributed to the seizure of the opium or the conviction of the offender a reward not exceeding the value of the opium and other articles confiscated in the case, plus the amount of any fine imposed.

"53. In any case in which, in the opinion of the Commissioner, any person has performed any service of special merit in respect of the prevention or detection of opium smuggling or of any offence against the Opium Act, 1878, the Commissioner may grant to such person a reward not exceeding in amount Rupees 500.

"The Commissioner or a Collector with the sanction of the Commissioner may incur at his discretion expenditure not exceeding Rupees 500 in each case for the employment of informers or for any other purpose connected with the prevention or detection of opium smuggling or of any offence against the Opium Act, 1878.

"The Commissioner shall, from time to time, report to the Government the circumstances under which any reward may have been granted or expenditure may have been incurred under this rule."

(True Extract.)

(Signed) H. W. BLISS,
Commissioner of Salt Revenue.

SUBMITTED for the orders of Government.

2. The Board approve the Rules and proposals except in two particulars—

1st.—They are not prepared to consent to the proposed curtailment of the authority which they now possess under Section 25 of the Salt Excise Act.

2nd.—They do not deem it expedient that the Magistracy should be requested to abstain from exercising the powers with which they are vested by law as regards the grant of rewards.

It is undesirable to limit powers which have been conferred by the legislature and to attempt to impose restrictions which cannot be enforced. The Rules will, however, be serviceable in cases in which no rewards have been granted by the Courts or where the grants are considered by the Commissioner inadequate. The sanction of the Government of India must be obtained for the credit to SALT instead of to LAW AND JUSTICE of the net amount of all fines and confiscations for breaches of the Salt Laws after deduction of any rewards granted by the Courts. The rewards granted by the officers of the Salt Department may be paid from this source supplemented from general revenues to the extent which may be necessary.

(True Copies and Extract.)

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

No. 277.

ORDER THEREON, 22nd July 1878, No. 1,139.

Separate Revenue, No. 29.

Salt.

SUBJECT to the exceptions taken by the Board of Revenue, the rules and proposals submitted by the Commissioner of Salt Revenue are approved and sanctioned.

2. These Proceedings will be submitted to the Government of India, and their sanction obtained for the proposed credit to SALT instead of to LAW AND JUSTICE of the net amount of the fines and confiscations referred to.

(True Extract.)

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

To the Board of Revenue.
„ the Commissioner of Salt Revenue.
„ the Judicial Department.
„ the Accountant-General.

1139
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No. 1,553.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th June 1878.

Read the following letter from H. W. BLISS, Esq., Commissioner of Salt Revenue, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Cochin, 23rd May 1878, No. 171:—

In my letter No. 97, dated the 18th April 1878, I pointed out the exceeding inefficiency, as regards numerical strength, of the Police guards, employed to watch the salt swamps in the Vizagapatam District, and made certain recommendations as to strengthening them. In generally approving these recommendations, the Board were pleased to intimate that, in their opinion, my remarks hold good for the Presidency generally as well as for that particular district. I have no doubt that they are quite right; and that the salt guards in all districts require to be greatly increased. But this will be a work of time, and will necessitate much patient local inspection and inquiry for which it is not possible that I should at present find leisure.

2. In the mean time, however, I think a great improvement might be effected by the establishment of a proper system of rewards for the detection of offences against the salt revenue. Such a system does not now exist. Could one be established it could not fail to render the salt guards more contented with their monotonous and dreary life of hard work, little pay, and much exposure in localities which may be healthy enough but which they think unhealthy and detest, and to render them much more efficient because more interested in their work and better rewarded for success in it. It would also prevent (what is now quite possible) dishonesty paying them better than honesty. It will of course cost a good deal to give handsome rewards, but I believe it will pay well to do so. Experience, in fact, seems to show that it must, for I believe I am correct in saying that in all countries Governments find it profitable to protect their revenues by the grants of rewards to their servants and others for the detection of frauds upon them.

3. Now, so far as I am aware, the following are the only provisions of law upon this subject.

4. Clause second of Section 8 of Regulation I of 1805 provides for the payment to informers of one-third of the fines imposed under the first clause of the same section upon persons who establish works for the manufacture of salt except on the account or with the permission of Government. Under this provision, therefore, persons may be rewarded who detect or give information of illicit manufacture. But in most districts such cases are very rare. The salt revenue is much more commonly defrauded by acts which are punishable under Section 17 of the same Regulation, and notably by the gathering of spontaneous salt, quantities of which are constantly seized, and to one-third of the "value" of which Police officers making seizures are entitled under Section 15. But there is nothing to show how the "value" is to be calculated. If the word means the valueless duty, the Police and other officers of Government making seizures are mocked at by the offer of rewards so small as to be worthless even to the poorest. If it means the value including duty the rewards which can be given are still so small that they cannot possibly pay the Police as well as what they can, and no doubt often do, wring from the offenders as an inducement to let them go. But so far as my own experience goes, these provisions as to rewards, insufficient though they are, are never carried out. I cannot recollect a single instance of an application being made to me as Collector of a Salt District to sanction a reward under the Regulation. It makes, moreover, no provision at all for the award to informers of a portion of the fines imposed under Section 18, and even if it did, those fines are commonly so exceedingly small that the receipt of the whole of them would be no great matter for a Constable to look forward to. And yet this is the only law for the protection of the immense revenue derived by Government from salt in the East Coast Districts!

recorded in
G.O. 18 June
1878 No. 918.

Cont. of (1878) 20th Nov.

REVENUE.

To THE BOARD OF REVENUE.

Secy, Secy, Secy.

Recd. 11th July 1878.

G.O. 1244/JULY 1878, No. 1159.

JULY.

Nov. 27-278.

Rule for the deposit of fines and costs
for breaches of the Salt Laws, &c. Approved
and sanctioned by the — intended by the
Commissioner subject to the approval of the
Board of Revenue, and reserving to others
the sanction of the Government of India for the
proposed credit to Salt instead of to Law and
Justice.



10/11/55/80.

6311

5. On the West Coast (Madras) Act VI of 1871 is in force, Sections 24 and 25 whereof provide for the grant of rewards to the extent—

First, in cases where any penalty or confiscation is formally adjudged, of the amount of such penalty or confiscation; and,

Secondly, at the discretion of the Board of Revenue, up to the amount of a fund to be formed from such fines, &c., as may not have been adjudged under the provisions above stated.

6. This law is not so unsatisfactory as that in force in the monopoly districts. But it is open, nevertheless, in my opinion, to two grave objections. In the first place, there is nothing to show whether the words "proceeds of property confiscated" in Section 24 mean, in the case of confiscated salt, the proceeds less duty or the proceeds plus duty; and, in the second, Section 25, which is to the same effect as Section 61 of the Bombay Salt Act (VII of 1873), establishes a sort of secret service fund, the existence of which, in the case of the analogous fund in the Bombay Presidency, has been ruled by the Government of India to be, as it clearly is, incompatible with a proper system of public accounts, inasmuch as it does not provide for all receipts and expenditure being, respectively, credited and debited to regular budget estimate and allotment heads.

7. A further objection to so much both of the monopoly and of the excise salt laws as provides for awards to informers and others by officers adjudging penalties and confiscations, that is to say, in ninety-nine cases out of 100 by native magistrates of the two lowest grades, is the extreme uncertainty which is in this way established as to the amount of reward which the informer is likely to get. Some magistrates will be found to give heavy rewards, some light, and some none at all. It is unnecessary to do more than point out the hindrance which uncertainty of this sort must be to the efficient working of the law.

8. As a remedy for the present unsatisfactory state of things, both in monopoly and in excise salt districts, I have the honor to submit, with the following remarks, for the approval of the Board and Government, a draft set of rules, to be prescribed by the executive, in no way dependent on admittedly imperfect and partly obsolete laws, and providing for the disposal of all fines levied and confiscations ordered under the salt laws as well as for the grant of rewards to informers. They are based, so far as regards the latter part of the subject, on the rules in force in the Salt and Opium Departments of the Bombay Government, copies of which I have extracted from the Bombay Government Gazette and have the honor to enclose for the Board's information.

9. RULE I.—In this Presidency the present rule as to fines levied under the salt laws is that they are credited to *Law and Justice*. I do not know whether the Board are competent to order the adoption of a different course. If not, I request that they will move Government to do so, if necessary after reference to the Government of India, and to issue instructions that they shall in future be credited to *Salt* in the same way as the proceeds of confiscations ordered by departmental officers. It is only fair, I think, that this should be done. In fact, it is necessary, if the department is to have any receipts to set off against the expenditure on rewards, which cannot fail for the first few years of its systematic working to be somewhat heavy. The principle that fines levied under a special law should be applied to the purposes of that law is recognized by Section 25 of the Salt Excise Act above referred to, as well as by such Acts as the Cattle Pound Act and (Madras) Act I of 1870 (Canals and Ferries) and, I have no doubt, by many more that I cannot at present recollect and have no means by me to refer to. It has also long been acknowledged with regard to fines imposed under the Municipal Act (and even under the sanitary provisions of the Penal Code in respect of offences committed within Municipal limits) which are credited to Municipal Funds. I trust therefore that no difficulty may be raised as to the credit to the Salt Department of fines levied under the salt laws.

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Bombay scale of Rupees 3 per maund of salt confiscated which seems to me to be needlessly high.

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I. All fines levied and the proceeds of all confiscations ordered by competent authority for breaches of the salt laws shall be credited to VII, Salt—Fees, Fines, and Forfeitures.

II. In all cases in which confiscated salt is of sufficiently good quality to be added to the Government stock and to be sold therefrom for public consumption, the proceeds thereof shall be held to include the duty leviable thereon under the law for the time being in force. In all other cases confiscated salt shall be destroyed.

III. The Board of Revenue, the Commissioner, or a Deputy Commissioner of Salt Revenue, in any case in which a penalty or confiscation has been adjudged by competent authority under any law for the time being in force for the administration or protection of the salt revenue, may grant in such proportions as they or he may think fit to any person or persons who may have contributed to the conviction of the offender or to the seizure of the property so confiscated, a reward not exceeding the proceeds of salt confiscated, plus the amount for which any other article confiscated in the same case may sell, plus the amount of any fine imposed thereon.

Provided always that the aggregate amount of the rewards thus granted in any one case shall not exceed—

	RS.
If the award be made by the Board of Revenue	500
Do. do. do. Commissioner	200
Do. do. do. a Deputy Commissioner	100

IV. In any case in which under the operation of the preceding rule no funds are available for grant as rewards, or in which, in the opinion of the Board of Revenue, of the Commissioner or of a Deputy Commissioner of Salt Revenue, any person has performed any service of special merit in respect of the prevention or detection of any act of salt smuggling or of any offence against the salt laws, rewards may be granted as follows:—

	RS.
By the Board of Revenue to an aggregate amount not exceeding	100
Do. Commissioner do. do.	50
Do. a Deputy Commissioner do. do.	25

V. The Commissioner of Salt Revenue, or a Deputy Commissioner with the sanction of the Commissioner, may incur at his discretion an expenditure not exceeding Rupees 100 in each case for the employment of informers or for any other purpose connected with the prevention or detection of salt smuggling or of any offence against the laws relating to salt.

VI. Proposed rewards and expenditure exceeding the sums above set forth should be reported for the previous sanction of Government.

(Signed) H. W. BLISS,
Commissioner of Salt Revenue.

ENCLOSURE No. 2.

BOMBAY CASTLE, 1st April 1878, No. 1,658.

The following Rules for regulating the grant of rewards to informers and seizers of contraband salt in the Bombay Presidency are published for general information:—

1. The Collector of Salt Revenue, when ordering the confiscation of any property under the authority vested in him by the Salt Act, may grant, in such proportions as he may think fit, to any person or persons who have contributed to the seizure of the property or the conviction of the offender a reward not exceeding Rupees 3 per maund of salt confiscated, plus the estimated value of any other articles confiscated in the case, plus the amount of any fine imposed.

2. In any case in which, in the opinion of the Collector of Salt Revenue, any person has performed any service of special merit in respect of the prevention or detection of salt smuggling, or of any offence against the Salt Laws, the Collector may grant to such person a reward not exceeding in amount Rupees (50) fifty.

3. The Collector of Salt Revenue or an Assistant Collector of Salt Revenue with the sanction of the Collector may incur at his discretion expenditure not exceeding Rupees (100) one hundred in each case for the employment of informers or for other purposes connected with the prevention or detection of salt smuggling, or of any offence against the laws relating to salt.

(True Copy.)

(Signed) H. W. BLISS,
Commissioner of Salt Revenue.

ENCLOSURE No. 3.

Rules prescribed by the Government of Bombay under the Opium Act, 1878, with the sanction of the Governor-General in Council.

"52. Any Magistrate convicting an offender under Section 9 or any Magistrate or other authorized officer ordering the confiscation of opium under Section 12 of the Opium Act, 1878, may grant, in such proportions as he thinks fit, to any person or persons who have contributed to the seizure of the opium or the conviction of the offender a reward not exceeding the value of the opium and other articles confiscated in the case, plus the amount of any fine imposed.

"53. In any case in which, in the opinion of the Commissioner, any person has performed any service of special merit in respect of the prevention or detection of opium smuggling or of any offence against the Opium Act, 1878, the Commissioner may grant to such person a reward not exceeding in amount Rupees 500.

"The Commissioner or a Collector with the sanction of the Commissioner may incur at his discretion expenditure not exceeding Rupees 500 in each case for the employment of informers or for any other purpose connected with the prevention or detection of opium smuggling or of any offence against the Opium Act, 1878.

"The Commissioner shall, from time to time, report to the Government the circumstances under which any reward may have been granted or expenditure may have been incurred under this rule."

(True Extract.)

(Signed) H. W. BLISS,
Commissioner of Salt Revenue.

SUBMITTED for the orders of Government.

2. The Board approve the Rules and proposals except in two particulars—

1st.—They are not prepared to consent to the proposed curtailment of the authority which they now possess under Section 25 of the Salt Excise Act.

2nd.—They do not deem it expedient that the Magistracy should be requested to abstain from exercising the powers with which they are vested by law as regards the grant of rewards.

It is undesirable to limit powers which have been conferred by the legislature and to attempt to impose restrictions which cannot be enforced. The Rules will, however, be serviceable in cases in which no rewards have been granted by the Courts or where the *fruits* are considered by the Commissioner inadequate. The sanction of the Government of India must be obtained for the credit to SALT instead of to LAW AND JUSTICE of the net amount of all fines and confiscations for breaches of the Salt Laws after deduction of any rewards granted by the Courts. The rewards granted by the officers of the Salt Department may be paid from this source supplemented from general revenues to the extent which may be necessary.

(True Copies and Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department,
Copy to the Commissioner of Salt Revenue.

Exd. W. H. French, W. J. Lewis and A. Grubert.

Rev. Dep^y

No 1109

Proceedings of the Madras Government.
The date the 11th July 1878.

REVENUE DEPARTMENT.

No. 2638

From Board of Revenue

Dated 11th June

1878.

FOR ORDERS.

With the exception taken
of the Board I approve the
Rules. When that on
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Revenue 1878. 5. 2638.

1878.
Board of Revenue,
MADRAS.

PROCEEDINGS, 11th JUNE 1878, No. 1,553.

Copy 2638/678

Encl.

1878. 11. 29. 209-210.

Received 11/29/78

JUNE.
No. 1,553.

Final level, and proceeds of confiscations
ordered, for breach of Salt Laws.—Submitting
to Government draft rules for disposal of—, and
for granting rewards to informers and others
who may render service to Government by
detecting or preventing the same.

To order
copy

Recd Dept.

No 1159

Proceedings of the Madras Government
Under date the 22 July 1878.

Read the follow.

ing Proceedings of the Board
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1878. No 1553 submitting
Draft rules for disposal
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Salt Laws. &c.

Subject to

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by the Commissioner
of Salt revenue are
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FOR ORDERS

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For orders
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14th Nov 1871
J. M.

- 14 To the Board of Directors
- 2 The Comptroller and Chief Clerk
- 5 The Judicial Dept
- 6 The Revenue and General Dept

G.O.

Draft Rules regard-
-ing fines & confis-
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Vide c.w. 3191/48.

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